



**Jamhuuriyadda Soomaalilaan  
Wasaaradda Maaliyadda  
Waaxda Cashuuraha Berriga**

**Republic of Somaliland  
Ministry of Finance Development  
Inland Revenue Department**



## XISAAB CELINTA CASHUURTA DAKHLIGA KIRADA (RIT)

Sanadka dakhliga

Taariikhda la bixinayo

**Ogow:** Dakhliga Kirada" Waxa loola jeedaa lacagta guud ee kirada ah ee uu qofku ka helo sanad dakhliyeedka kiro hanti ma gurto ah oo uu Somaliland ku leeyahay. Xisaab celintan cashuurta dakhliga kirada waa in loo gudbiyaa xafiiska Waaxda Cashuuraha Berriga afar bilood gudahood dhammaadka sanadka (waa in aanay ka danbeyn 30 ka bish April). Fadlan akhri qaybaha hoose marka aad buuxinayso foomkan kuna lifaaq dhammaan qoraalada loo baaahanyahay si si degdeg ah loogu socodsiiyo xisaab celintaada (fiiri qodobka 142aad). Waxa jiraya ganaaxyo haddii la buuxin waayo xisaab celinta, haddii wakhti danbe la buuxiyo ama lagu buuxiyo xog been ah. Fiiri qodobada 17aad, 21aad, 30aad iyo 32aad ee Xeerka Dakhliga Xeer Lr. 72/2016.

### Qaybta A: Faahfaahinta Cashuurbixiyaha

Magaca cashuurbixiyaha (mulkiilaha/hantilaha)		TIN	
Magaca ganacsiga ( haddii uu ka duwanyahay magaca cashuurbixiyaha)			
Meesha uu deganyahay cashuurbixiyuhu )		Xaafadda	
Lambarka mobilka gacanta		Ciwaanka emailka	

### Qaybta B: Xisaabinta Cashuurta Dakhliga Kirada

Lacagta SLSh -000-

B1	Tirada kiraystayaasha	
B2	Tirada hantida la kireeyay ( guri la degan yahay, qolol, dukaan, xafiis iwm.)	
B3	Wadarta dakhliga kirada ee sanadlaha ah (waxa laga helayaa wadarta lifaaqa 1aad)	
B4	Waxyaabaha laga jarayo ee ka dhashay burburinta hantida kiraysan. Qodobada .56(1)(b) iyo 73 (1)(b)	
B5	Saafiga dakhliga kirada cashuurta ku waajibtay (B3 oo laga jaray B4)	
B6	Cashuurta dakhliga kirada ee la bixinayo ( adeegso qiimaha 10% ka ah ee B5 )	
B7	Cashuurta maamulka oo 2% ka ah B5	
B8	Cashuurta shaanbada oo 2.5% isku darka (B6+B7)	
<b>B9</b>	<b>Wadarta cashuurta la bixinayo waa isku darka (B6+B7+B8)</b>	

### Qaybta C: Caddaynta uu sameeyo Cashuurbixiyaha ama wakiilkiisu

Waxan halkan ku caddaynayaa in xogta aan ku bixiyay foomkan iyo xisaabaadka iyo qoraalada weheliyaaba yihiin kuwo sax ah, dhammaystiran kana koobanyihiin warbixin run ah oo buuxda oo ku saabsan dakhligayga ilaa inta aan ogahay rumaysanahayna. Waan akhriyay oo fahmay faqrooyinka qodobada 21aad iyo 142aad ee Xeerka Dakhliga Xeer Lr. 72/2016.

Magac cashuurbixiyah/wakiilka oo buuxa		Kaalinta	
saxeexa iyo shaanbada		Taariikhda	

### Qaybta D: Isticmaalka Rasmiga ah - Maamulka Cashuurta

Ogow – dhammaan qoraalada la qabtay ee la socda foomka caddaynta cashuurta waa in lagu hayo faylka gaarka ah ee cashuurbixiyaha.

Xarunta Cashuurta		<b>Lambarka Juwanka guud /GR Number ( juwanka dakhliga )</b>									
Cashuurta ganaaxa (haddii ay jirto)		<b>Bixinta ganaaxa lacagaha lala daahay (haddii ay jirto )</b>									
Wadarta cashuurta la bixinayo (cashuurta ganaaxa + ganaaxa lacagta lala daahay + B9)			taariikhda								
Magaca sarkaalka qabashada xisaab celinta			Saxeexa iyo shaanbada								

Lifaaqa 1aad- Faahfaahinta Cashuurta Dakhliga Kirada										
L#	A Lambarka baloodhka ( diwaanka dhulka )	B Isticmaalka hantida la kiraystay	C Degmada	D Xaafadda	E Jidka/darii qa	F Magaca kiraystaha	G Lambarka aqoonsiga cashuurta (TIN) ee kiraystaha (haddii uu jiro)	H Kirada billaha ah Rental SL-sh (- 000-)	I Inta bilood/tirada bilaha	J Wadarta dakhliga kirada sanadalaha ah (H x I)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17	Wadarta dakhliga kirada sanadlaha ah (to be taken to B3 of Section B).									