



Wargeyska Danjire



Wasaaradda H. Maaliyadda JSL Oo
Abaal-Marino Ku Maamuustay 37 Xubnood
Oo Ku Soo Baxay Liiska Cashuur-Bixiyaha
Wanaagsan Sanadka 2023.

Masuuliyiinta-Sare Ee Wasaaradda Horumarinta
Maaliyadda JSL Oo Kulan La Yeeshay Xubnaha Cusub Ee
Guddiga Madaxa-Banaan Ee Ka Garnaqa
Dacwaddaha-Cashuuraha Somaliland.

Cashuurta iyo Cashuur-Bixiyaha: Is-Barbar-Dhiga
Taciifaddaha (Rates) Cashuuraha Somaliland Iyo Kuwa
Dalalka Jaarka ah.

Qodobada Sharci Ee Jidbynaya Cashuurta Badeecadaha
Iyo Adeegyada

"Wixii aad cabasho ama talo qabto
waxa aad nagula wadaagi kartaa."



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WAA XDA X / DADWEYNHA & XOGTA

SEPTEMBER - DECEMBER 2023

Fariinta Hawlwadeenada Danjire

Danjire waa xog-side sedex-biloodla ah,kaas oo ay soo saarto Wasaaradda Horumarinta Maaliyadda JSL. Wuxaanu dadweynaha kula wadaagnaa wixii xog ah ee aanu muhiim u aragno, anagoo kusoo ururina wixii dhacdooyin ah ee la xidhiidha shaqada aanu u idmanahay.



Wixii talo iyo toosin ah ee aanu ku horumarin karo xogsidahan iyo guud ahaanba shaqada Wasaaradda waxaad nagula wadaagi kartaan Email-ka Wasaaradda:
Info@slmof.org ama formka cabashada iyo talooyinka ee
Website-ka W.H.Maaliyada www.Slmof.org.

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Tusmada

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Hargeisa 27 December 2023 (WHM) Wasaaradda H. Maaliyadda JSL ayaa abaal-marino ku maamuustay 37 xubnood oo ka kala socday qaybaha iyo heerarka kala duwan ee Cashuur-Bixiyayaasha Dalka, kuwaasii oo sanadkan 2023 loo aqoonsaday inay yihii cashuur-bixiyayaashii uugu wanaagsanaa.

Munaasabat si heer-sare ah loo agaasimay oo ka qabsoontay magaalada Hargeisa ayaa lagu soo casuumay xubnihii ku soo baxay liiska cashuur-bixiyaha loo aqoonsaday kuwii uugu wanaagsan sanadka 2023. Munaasabadda abaal-marinta Cashuur-Bixiyaha Wanaagsan oo ah sanadle waxa la bilaabay sanadkii 2020-ka, waana doorkii 4-aad oo si xidhiidh ah loo qabto, iyadoo looga golleeyahay si loo maamuuso, loona dhiirigaliyo cashuur-bixiyaha sida buuxda u gutay waajibaadkiisii cashuur-bixineed, waana talaabo ku dayasho u ah guulaystaha beri.

Agaasimaha Guud ee Wasaaradda H. Maaliyadda Md. Maxamed Xuseen Cismaan {Muadinka} oo bilawgii munaasabadda ka hadlayey ayaa yidhi "Munaasabadan waxaanu idiinku qabanay inaanu idiinka mahad celino sidaad cashuurta u soo bixiseen, gaarna uuma aha xubnaha caawa halkan lagu abaal-marinayo, balse waa mid aynu si guud uugu mahadcelinayno dhamaan cashuur-bixiyaasha Somaliland, si gaar ahna aynu uugu

maamuusayno kuwii uugu sareeyey liiska ee dabaqay ama si buuxda u raacay tilmaamaha Xeerka Dakhliga iyo Siyaasadda Cashuuraha-Berriga".

Waxaana kalmaddii furitaanka halkaa ka jeediyey Wasiir-Xigeenka Wasaaradda H. Maaliyadda Md. Sulaymaan Jaamac Diiriye iyada oo ay ka mid ahaayeen hal-muceedkii qudbadiisa "Cashuur bixiyayaasha ugu wanaagsani ma noqon karaan kuwa cashuurta ugu badan laga qaado oo kaliya, balse waxa tiihin kuwii uugu wanaagsanaa dhinacyada hogaansanaanta iyo dabaqaaada Xeerarka Dakhliga sida; cashuurta oo lagu soo bixiyo xiligeedii oo aan lala daahin iyo arimaha kale ee la hal-maala" isaga oo intaa kadibna gudoonsiiyey shahaado-sharafyo loogu talogalay xubnihii guulaystayaasha ahaa.

Soo xulista liiska cashuur-bixiyaha wanaagsan ee sanadka waxa lagu saleeyaa oo loo cuskadaa shuruuddaha iyo miqyaasyada u dejisan Waaxda Cashuuraha-Berriga, kuwaasi oo ay saldhig u yihii Xeerarka Maaliyadda Dalku, kuwaasi oo kala ah Xeerka Dakhliga Guud Xeer Lr. 72/2016, Xeerka Maamulka Maaliyadda Xeer Lr. 75/2016, Xeerka Kastamada Xeer Lr. 73/2016 iyo Xeer-Nidaamiyayaashooda, waxaana loo qoondeeyaa gobol kasta tiro u gaar ah.

Ugu danbayn, iyada oo sida aanu kor ku soo xusnay loo raaco xulista liiska guulaystayaasha shuruudo u yaala Wasaaradda gaar ahaan Waaxdeeda Cashuuraha-Berriga, waxana xusid mudan in guulaystayaashu ka kala yimaadaan oo laga soo kala xulo sadexdan qaybood ee kala ah:

1. Ganacsatada macaash-doonka ah; ha ahaadaan kuwo kali u ganacsada, iskaashato ama shirkaddo iyo wixii la hal-maala, waana

qaybta uugu mudan tirada ugu badana laga soo xulo.

2. Hay'adda aan macaashka samayn is la jeerkaasna aan ahayn dawliga sida: NGO-yada Maxaliga ah iyo Hay'addaha Caalamiga ah.
3. Iyo Hay'addaha Dawladda sida: Wasaaraddaha, Dawladdaha-hoose iyo Hay'addaha Madaxa-Banaan.



Kulan-Hawleed Lagu Gorfaynayey Qoondada Miisaaniyadda Dawladda Ee Ku Baxda Daryeelka Carruurta.



Hargeisa 27 December 2023 {WHM} - Wasaaradda H. Maaliyadda Jamhuuriyadda Somaliland iyo Hay'adda caalamiga ah ee Unicef ayaa si wada jir ah u soo qaban-qaabiyay aqoon-is-weydaarsi socday muddo 3 maalmood ah, kaas oo intii uu socday lagu gorfaynayey qoondada Miisaaniyadda Dawladda ee ku baxda daryeelka carruurta.

Wasiirka Wasaaradda Horumartinta Maaliyadda Somaliland Dr. Sacad Cali Shire oo kulankaasi furay ayaa qudbad dhinacyo badan taabanaysa oo la xidhiidhay mawduuca aqoon-is-waydaarsiga halkaasi ka jeediyeey, waxaana hadalkiisii ka mid ahaa:

"Hal-ku-dhegga kulankan aynu is ku nimid waxa weeye sidii Miisaaniyadda looga maalgalin lahaa carruurteena, markaa waxa igu soo dhacay shan

suaalood/weydiimood markii aan arkay ciwaanka kulanka, maadaama laga hadlayo caruur isweydiintu waxay tahay yaa caruur ah? Halkeese qofka la odhan karaa wuu caruurnimo ka baxay? Caam ahaanba sida la isla aqoonsanyahay wixii 18 jir ka yari waa caruur, wixii ka wayni waa qaangaadh oo dad waaweyn ayey noqdeen.

Suaasha kale ee is isweydiinta mudani waxa weeye, guud ahaan dadkeena imisa ayaa caruur ah? Daraasad la sameeyey 2014-kii waxa soo baxday da'da-dhexe (medium-age) marka la taxo waxa caruur ah wixii ka yar 17jir.

Waxa kale oo iyana soo baxaysa in 46% dadkeenu ka yaryhiin 15-jir halka ay 75% ka yaryhiin 30-jir, taa macnaheedu waxa weeye dadkeena 50% waa caruur. Tiro ahaana waa 2.5 million ka mid ah bulshadeenu waa caruur.

Maxaynu uuga baahanahay inaynu caruurteena maalgalino? Caruurtu waa mustqabalkeeni inta aynu horumar samaynaa waxay ku xidhantay hadba inta aynu caurteena gashano maanta, qaranka bad-qabkiisa jidh iyo maskaxba wuxuu ku xidhanyahay inta maanta caruurteena aynu maal-gashano. Berrito waxay noqonaysaa maaha arin muhmal ah, barrito wuxuun baynu goosan doonaa waxa aynubeerro maanta.

Suaasha afraad waxa weeye; inteebaynu ka maalgalinaa caruurteena miisaaniyadda Dawladda? Buuga 1-aad ee miisaniyadda waxa ku jira 59-hay'adood iyo wasaaradood, malihin wasaarad ama hay'ad u gaar ah oo ka shaqaysa caruurga, haseyeeshee 59-kaaba hawlahoodu si toosa iyo sidadban ba wey u taabanayaan daryeelka caruurga, laakin waxa jira 5 wasaaradood oo safka hore kaga jira hawshaas, shantaa wasaaradood waxa ay kala yihiin:

- A. Wasaaradda Waxbarashadda.
- B. Wasaaradda H. Caafimaadka.
- C. Wasaaradda Shaqada iyo Arimaha-Bulshada.
- D. Wasaaradda Dhalinyarada iyo Ciyaaraaha.
- E. Wasaaradda Diinta iyo Awqafta.

5-taa wasaaradood si gaara ayey hawhoodu u taabataa ama usaamaysaa caruurga. Shantaa wasaaradood marka laysku geeyo miisaniyadooda sanadkan 2023 waa 378 billion sl.sh, oo ka noqonaysaa wadarta guud ee miisaniyadeenna 15%. Markaa runtii la eego saamiga ay shantaa Wasaaraddood ku leeyihiin Miisaaniyaddu aad ayey u hoosaysaa, waxay ahayd markaad kaba timaado wasaaraddaha kale in ay Wasaaradda Tacliintu ku lahaato miisaaniyadda saami ah 15% ilaa 20%, laakiin sababaa keenay in saamiga malgashi ee ay caruurga miisaaniyadda ku leeyihiin sidaa u yaryahay, sababta uugu horaysaana waxa weeyi miisaaniyaddeenu wey koobantahay culaysyo badanina wey jiraan, markaa aynu ka hadlayno maalgashi waa berrito, markaa aynu ka hadlayno maanta baahiyehheenu wey badanyihiin, oo qaarkood runtii aad ayay xasaasi u yihiin taas ayan inoo saamaxayn inaynu si buuxda u maalgashano caruurteena, ta kalana waxa weeyi iyada oo miisaaniyadda Dawladdeenu koobantahay oo waabay yartahay, marka loo eego wax-soosaarka guud ee Dalkeena waxa ay ka noqonaysaa 10% kaliya, Wadamada Africa marka la is ku celceliyo waa 17%, Wadamada Reer-Galbeedka waa ilaa

boqolkiiiba dhawr iyo sodon, markaa haynteenabaa kooban.

Suaasha 5-aad waxa weeyi; marka laga yimaado dawladda yaa kale oo maalgashada caruurteena? Cida ugu maalgashiga badani waa qoyska, hadaynu soo qaadano qoys 7 qof ah oo ay shani caruur tahay, shantubana ay dugsiga tagaan, hadaad eegto lacagta ku baxda fiigooda, nusasaacahooda, buugtooda, baskooda iyo wixii la hal-maala kama yara 20% ilaa 30% guud ahaan dakhliga qoyska.

Waxa kale oo ka qayb qaata maalgashiga caruurteena hay'adaha caalamiga oo ay Unicef ka mid tahay".

Gabagabada hadalku waxa weeyi inaynu kor u qaadno maal-gashiga caruurteena, waxa xusid mudan in 50% caruurteena gaadhay xiligi waxbarasho aanay waxbaba baran, waa halkaa halka inooga baahan inaynu wax ka qabano oo aynu maalgashano. Waxa aanu yara wada sheekaysanay ninkan ka socda Unicef, waxa uu ka soo shaqeeyey Wadamada Aasiya, sababta keentay in Wadamada Aasiya markaliyakor-u-kac laxaadleku talaabsadaan waxa ay mudo badan maalgashanayeen dadkooda, sidaa darteed waxa ay hada goosanayaan midhihi ay beerten.

Inaguna hadaynu doonayno inaynu u ayno ubadkeena oo aynu midhahaa goosano waxa aynu u baahanahay inaynu maanta maalgashano si aynu berrito u goosano. Runtiina waxa aynu u baahanahay in si fiican la is-kugu-duwo oo la xidhiidhiyo hay'addaha sida tooska ah iyo sida dadbanba caruurga uugu lug leh, waxaanan soo jeedin lahaa ina daraasad dhamaystiran arinkaa laga sameeyo, waanad mahadsantihiin wasalaamu calaykum"

Golaha Wasiirradda JSL Oo Cod Aqbaliyad Ah Ku Meelmariyey Odoroska Miisaaniyadda 2024-ka



Hargeisa 27 December 2023 [WHM]-Fadhigii 122aad Ee Golaha Wasiirradda Jamhuuriyadda Somaliland Oo Lagu Ansixiyey Miisaaniyad Sannadeedka 2024-ka.

Fadhigii 122aad ee golaha wasiirrada Somaliland oo uu shir-guddoominayey Madaxweynaha Jamhuuriyadda Somaliland, Mudane Muuse Biixi Cabdi, waxa maanta la hor keenay Miisaaniyad sannadeedka 2024-ka oo Oddoroskeeda Miisaaniyadda Dawladda Dhexe ee sannadkan lagu saleeyey Difaaca iyo Doorashooyinka dalka.

Miisaaniyad-sannadeedka 2024-ka oo ay golaha hor-keentay wasaaradda horumarinta Maaliyadda Somaliland, ayaa cadadkeedu dhammaa 3,432,316,337.448 (Saddex Tiriliyan, Afar boqol iyo laba iyo soddon Bilyan, saddex boqol iyo lix iyo tobant Milyan, saddex boqol toddoba iyo

soddon kun, Afar Boqol iyo siddeed iyo afartan) Somaliland shiling ah, taas oo ka kooban

- Miisaaniyadda guud ee dawladda
- Miisaaniyadda Dawladda dhexe
- Miisaaniyadda dawladaha hoose
- Hay'addaha Madaxa Bannaan
- Mashaariicda Baanka Adduunka

Wasiirka wasaaradda horumarinta maaliyadda, Dr. Sacad Cali Shire oo dul istaagay golahan u akhriyey oddoroska miisaaniyadda iyo sida ay ka wasaaraad ahaan xilka iskaga saareen iyagoo gudanaaya waajibaadka Dastuurka Qaranka qodobkiisa 55aad farqadiisa 1aad iyo xeerka maamulka maaliyadda Xeer No. 75/2016 qodobkiisa 5aad, waxa uu sharraay meelaha

yo miisaaniyadda qaranka ee sannadka 2024-ku diiradda saarayso iyo meelaha la filayo inuu dakhligu kasoo xeroodo, iyaga oo xubnaha wasiirradu gudo galay dood iyo falanqayn dheer oo ku saabsan oddoroska miisaaniyadda.

Madaxweynaha Jamhuuriyadda Somaliland, Mudane Muuse Biixi Cabdi, ayaa doodda kaddib cod geliyey anisixinta oddoroska miisaaniyadda sannadka, waxana ay golaha wasiirradu cod aqlabiyad ah oo gacan taag ah ku meel mariyeen oddoroska miisaaniyadda 33-aad ee qaranku yeesho oo loo gudbin doonaa golaha wakiillada Somaliland si ay uga gutaan waajibaadkooda dastuuriga ah.

Miisaaniyadda sannadka 2024-ka waxa hoggaaminaya oo udub-dhexaad u ah qodobbadan soo socda

- Did-u-dhisika difaaca dalka,
- kharashka doorashooyinka
- Isku dheellitirka dakhliga iyo kharashka,
- xakamaynta sicir-bararka,
- Kor u qaadista adeegga garsoorka,
- dhiirrigelinta wax soo saarka,

Ugu danbaytiina Golaha Wasiirada Jamhuuriyadda Somaliland waxa loo qaybiyey si ay u soo akhriyaan Xeerka Rahanka Hantida Maguurtada ah ee Bangiyada xeer Lr.XX/2023.



Nuxurka Go'aamadii Gudidda La Dagaalanka Sicir-Bararka Iyo Kor-U-Qaadista Qiimaha Shilinka Somaliland Ee Wax Lagaga Qabanayey Sicir-Bararka Dalka Ka Jira.



Hargeisa 27 December 2023 {WHM} - Guiddida La Dagaallanka Sicir-Bararka Iyo Kor-u-qaadista Qiimaha SLSH iyaga oo ka duulaya muhiimadda ay leedahay adeegsiga lacagta SLSH, maaddaama oo ay tahay lacagta sharciga ah (Legal tender) ee Dalka, isla markaana maanka ku haysa saamaynta taban ee ka dhalan karta xasilooni darro ku timaadda qiimaha lacagta Dalka, waxa ay wada tashiyo la yeeshen qaybaha bulshada oo ay ugu mudan yihiin Hay'adaha Dawladda ee ay khusayso, Ganacsatada iyo Khubaro dhaqaale oo kala duwan waxa ay soo saareen go'aamadan:

- Waxa la farayaan dhammaan ganacsatada iyo Hay'addaha bixiya adeegyada kala duwan sida; dugsiyada waxbarashada, jaamacaddaha, shirkadaha korontada, goobaha caafimaadka iyo kuwa iibiyaa alaabta in ay ku iibiyaan adeeggooda ama alaabta lacagta Shilinka Somaliland.
- Waxa la farayaan dhammaan sarriflayaasha, ganacsatada kala duwan iyo shirkadaha bixiya

adeegyada lacagaha la isugu diro e elefoonada, baananka iyo hay'addaha maaliyaddu in ay ku dhaqmaan heerka sarrifka maalinlaha ah ee Baanka Somaliland soo saaro.

- Waxa la farayaan shirkaddaha bixiya adeegyada lacagaha la isugu diro telefoonada iyo baananka leh nidaamyada elektaroonig-ga ah (WAAFI, Dahab-plus, POS iyo Premier Wallet I.W.M) in ay joojiyaan hab iyo hannaan kasta oo sahlaya in la isu diri karo wax lacag ah oo ka yar \$100 (Boqol Dollar).
- Waxa la farayaan baananka gaarka loo leeyahay in ay fududeeyan maalgelinta ay bixiyaan, si loo furfuro ganacsiga iyo shaqo-abuurka.
- Waxa la farayaan dhammaan baananka gaarka loo leeyahay in ay bulshada u furaan account-xisaabeedyo ku salaysan lacagta SLSH, go'aamadani waxa ay dhaqan-galayaan ugu dambayn 25 November 2023, haddii Alle idmo.
- Cid kasta oo u hoggaansami wayda go'aamadan waxa laga qaadi doonaa tallaabo sharciga waafaqsan.

Masuuliyiinta-Sare Ee Wasaaradda Horumarinta Maaliyadda JSL Oo Kulan La Yeeshay Xubnaha Cusub Ee Guddiga Madaxa-Banaan Ee Ka Garnaqa Dacwaddaha-Cashuuraha Somaliland.



Hargeisa 27 December 2023 {WHM} - Wasiir-Xigeenka Wasaaradda Maaliyadda Amb. Rooda Jaamac Cilmiooye ay weheliyaan Agaasimaha Guud ee Wasaaradda Md. Maxamed Xuseen Cismaan {Muadinka} iyo masuuliyiin kale oo ka tirsan Wasaaradda ayaa 08 November, 2023 kulan la qaatax xubnihii dhawaan ku guulaystay inay buuxiyaan jagadii ay baneeyeen Gudiddii hore ee Ka Garnaqa Dacwaddaha Cashuuraha.

Guddida Ka Garnaqa Dacwaddaha-Cashuuraha heer qaran oo ah guddi madax-banaan waxa xubnaha jagada baneeyey xilka loo dhaariyeey 23 June, 2020-kii, iyaga oo xilkaasi hayey mudo sadex sano ah sida uu xeerku dhigayo.

Aasaasida Gudiddan waxa jideynaya Xeer ka Guud ee Dakhliga JSL Xeer Lr. 72/2016, qaybtiisa 6-aad qdobadiisa 109-aad ilaa 249-aad oo lala akhrinayo Xeerka Kastamada Xeer Lr. 73/2016

qodobkiisa 205-aad.

Waxaanay guddidani ka garnaqdaa dacwaddaha idaariga ah ee la xidhiidha cashuuraha Dalka guud ahaan, waana halka uu u racfaan qaato cashuurbixiyaha ku qanci waaya go'aan cashuureed oo lagu soo rogay.

Ku dhiirashada yagleelida Guddiga-Dacwaddaha Cashuuraha Somaliland ayaa ka mid ahayd talaabooyinka xusida mudan ee loo qaaday dhinaca hirgalinta mabaadi'da maamul-wanaaga ee daah-furnaanta iyo isla-xisaabtanka, taas oo qayb ka ahayd Barnaamijka Dib-u-habaynta Maamulka Maaliyadda Dawladda ee ay socodsintiisa laf-dhabarka u tahay Wasaaradda Horumarinta Maaliyaddu.

Wasiirka Horumarinta Maaliyadda JSL Oo Si Qoto-Dheer Uga Hadlay Qoondada Waxbarashadda Ee Miisaaniyadda Dawladda Iyo Mihiimada Ay Leedahay In La Gaadhsiiyo 15%



Hargeisa 27 December 2023 {WHM} - Wasiirka Wasaaradda Horumarinta Maaliyadda JSL Dr.Sacad Ali Shire ayaa si qoto-dheer uga warbixiyey qoondada waxbarashadda ee miisaaniyadda dawladda oo imika ka mid ah meelaha mudnaanaha la siiyo taas oo miisaaniyadda ka noqonaysa 9%, isagoo Wasiirku tilmaamay in mihiim tahay in la kordhiyo qoondada waxbarashadda ee miisaaniyadda isla markaana la gaadhsiiyo ilaa 15%, taas oo uu tilmaamay inay mihiimad wayn u leedahay guud ahaan qaranka.

Wasiir Sacad Cali Shire isagoo tafaasiil ka bixinaya mihiimadda ay dalka u leedahay in kor loo qaado maalgalinta waxbarashadda wadanku waxa uu xusay inay u qalanto in qoondada miisaaniyadda ee waxbarashadu la gaadhsiiyo 50%, kaas oo ku dooday inay mihiimad gaar ah leedahay in lagu dadaalo in waxbarashadda dalka la jaanqaado technology-da oo xudun u ah wakhtigan waxwalba.

Wasiirka Horumarinta Maaliyadda Dr Sacad Cali Shire waxa uu sidaasi ku sheegay mar uu ka hadlay munaasibad uu Madaxwaynaha Somaliland xadhiga kaga jarayey Iskuulo laga maalgaliyey Miisaaniyadda Dawladda oo ka qabsoontay Xarunta Wasaaradda Waxbarashadda ee magaaladda Hargeisa.

Wasiirku isagoo arimahaasi ka hadlayana waxa uu hadalkiisa ku bilaabay “Madaxwayne iyo mudanyaal wax la maal gashado waxa ugu qaalsan waa dadka, qaranka ayaanu xil ka saaranyahay qofkašta, khaasatan caruurteena oo da’da waxbarsho ku jira in waxbarsho la siiyo, Iskuulada maanta aynu leenahay Primaryga iyo Secondarygu waa 1747 laakiin markad tix galiso caruurteena 50% Da’da wax barsho in aanay ku jirin.

Madaxweyne Wasaaradda Waxbarashadu

Miisaaniyadda Dawladda waxay kaga jirtaa kaalmaha hore, marka laga yimaado arimaha amniga waa Wasaaradda 1-aad, waxaanay ku leedahay qiyastii qoondo ah 9%, marka loo eego Wasaaraddaha kale wey badantahay, sidaa oo ay tahay hadana waxa aynu u baahanahay inaynu kordhino miisaaniyaddeeda oo aynu gaadhsiino illaa 15% ama aynu u labanlaabno, Madaxwayne iskuulada halkan lagu so bandhigay iyo kuwa guud ahaanba wadanka ka jiraa qaarna waa private qaarna wa public, inta private ka ah intooda badani way qurux badanyihiin way dayac tiranyiin inta publica ahina dayac aya ka muuqda run ahaanti, sababtuna waxa weeye waxan jirin lahaansho, ardayda kumaynan beerin lahaanshaha school kooda macaliminta iyo maamulka in badani waxa aanay lahayn lahaanshaha school ka, bulshada laftooda waxay u arkaan wax ay dawalddu leedahay.

Wasaaraddu waxay u baahntahay nidaam abaal mariya bulshada iska xil saartay school kooda kuwa an iska xil saarina ay ciqaab ay ku mutaysato.

Madaxwayne waxa aynu u bahanahay in aynu la jaan qaadno Technologyda cusub habkeena waxbarsho waa kii qarnigi 19aad 20aad waxa aynu u-bahanahay in aynu aynu la jaan qaadno qarniga 21aad, madaxwayne waxa manta suurta gala in qof walba oo hoygisa jooga yar iyo waynba inago school ba u dhisin ba, waxa la jooga cahdigii laga guurayay school ka laftiisa dayactirkisa iyo hawshiisaba, waanu sameenay xiligii Covid-19kii waa inagii schoolada xidhnay ardayda wax ku barijirnay guriyahooda, waxa aynu u bahanahay inaynu yeelano strategy aynu kula jaan qadayno qarnigan 2021ka.

Hadii aynu taa samayno waxa ino suurta gali doona in qof walba oo reer Somaliland ah yar iyo waynba in aynu ku barno isaga oo guri giisa jooga”.

Meelaha Waaxda Iibka Ee Wasaaradda Horumarinta Maaliyaddu Horumarka Fiican Ka Samaysay Iyadoo La Raacayo Habraacyada Iyo Xeerka Iibka Somaliland

Waaxda Iibka ee Wasaaradda Horumarinta Maaliyadda JSL oo ka mid ah Waaxaha ugu da'da yar waxa la aas-aasay sanadkii 2019-kii, iyadda oo markii hore ka tirsanayd waaxda Maamulka & Lacagta.

Kadib markii la arkay baahida loo qabo in la sameeyo Waaxda Iibka ee Wasaaradda Horumarinta Maaliyadda iyadoo la raacayo xeerka iibka ee Somaliland XEER 82/2018.

Waxyaabihii ugu horeeyay ee ay wax ka qabatay Waaxda Iibku waxay ahayd inay dib u eegis ku samayso nidaamka iibka ee Wasaaradda Horumarinta Maaliyadda, waxaanay dib u habayn waaxdu ku samaysay gabi ahaanba nidaamka wax iibsi ee Wasaaradda, taas oo wanaajisay xidhiidhka ganacsatadda iyo Wasaaradda.

Waxay Waaxda Iibku ku guulaysatay inay samayso habraaca iibka (Procurement Manual) kaas oo wax badan ka taray nidaamka iibka.

Meelaha ay Waaxdu guulaha ka gaadhay marka la eego nidaamka wax iibsiga:

Aragtida ganacsatadda ee ahayd wax iibka dawladda.

Fududaynta Nidaamka Lacag bixinta (payment process)

Maadaama dadka dawlada u qaabilsan iibku aanay samayn jirin gorgortan(bargaining)

Maadaama ay aad u liidatay alaabta dawlada laga iibiyaa

Iyo ugu dambayn iyadoo aanay jirin qorshe iib oo ay leedahay wasaaradda horumarinta maaliyaddu.

Qodobada Guusha laga gaadhay intii ka dambaysay 2019

- Waxa la wanaajiyey sawirka ganacsataddu ka ha-ysato la macamilka Wasaaradda Maaliyadda
- Waxa dib u eegis lagu samayey farqiga u dhax-eeya iibka suuqa iyo iibka ganacsatadu wax kaga iibiso wasaaradda horumarinta maaliyadda.
- Waxa sidoo kale dib u eegis lagu sameeyey ni-damka lacag bixinta macmiilk(a(prayment process) oo aanu hagaajinay macmiilkana loo fududeeyo nidaamka lacagbixinta iyadoo aanu ku dhawaynay macmiilkana suuqa (street customer) or (cash customer)
- Waxa hoos loo dhigay qiimihii hore loogaga iibin jiray oo la gaadhsiiyey 40%(boqolkiiba afartan)
- Waxa sameeyey sanadkii 2022-kii qorshaha iibka ee Wasaaradda Horumarinta Maaliyadda iyadoo ay 14 Waaxoodba ku dhaqmeen inkaastoo sanad-kaas culaysyo badani kasoo noqdeen hadana bilow fiican uu shaqada u noqday, iyadoo laakiin 2023-kii si rasmi ah loogu guulaystay hirgalinta qorshaha iibka ee Wasaaradda Horumarinta Maaliyadda iyadoo la tixgalinayo qaladaadkii iyo cabashooyinkii ka soo baxay qorshihii iibka ee 2022.

Guntii iyo gabu-gabadii waxa ay madaxda sare ee Wasaaradda Horumarinta Maaliyadda JSL ku guulaysteen inay ku hogaamiyaan Waaxda Iibka in kor loo Qaado qorshaha iyo horumarinta shaqo ee Waaxda oo ah mid mihiimad wayn u leh dalka iyo guud ahaan qarankaba.

Cashuurta iyo Cashuur-Bixiyaha: Is-Barbar-Dhiga Tacriifaddaha (Rates) Cashuuraha Somaliland Iyo Kuwa Dalalka Jaarka ah.



1. Cashuur-Bixiye maxaad u bixisaa cashuurta kugu waajibtay? Maxay se tahay faaiidada ku jirtaa?

Somaliland waxay rabtaa inay gaadho is ku filnaansho dhaqaale sidaa darteed:

- A. Kuma tiirsanaan karo deeqo aynu ka helo debeda, xataa hadii aynu lacag soo daynsano waxa loo baahanyahay lacag dib loogu bixiyo.
- B. Ogow cashuur-bixiye cashuur yar oo soo xaroota {dakhli} waa adeeg yar oo ay awood u hesho fulintiisa Dawladdu.
- C. Cashuur bixintu waa jidka ugu haboon ee muwaadinku kaga qayb qaadan karo gacansiinta Wadankiisa.
- D. Umadaha ilbaxa ah ee hormuudka ka ah horumarka qarankoodu, kama war-wareegaan bixinta cashuuraha ku waajibay.

2. Hadaba halkay ku baxdaa cashuurta uu bixiyo cashuur-bixiyuhu?

- A. Cashuurta uu bixiyo cashuur-bixiyuhu waxa lagu dabaraa adeegyada muwaadinku uga baahanyahay dowladdiisa sida; sugida nabadgalyada, dhismaha jidadka, biyaha, waxbarashada, caafimaadka, ilaalinta duur-joogta/deegaanka, cadaaladda iyo arimaha la hal-maala.
- B. Miisaaniyadda sanadlaha ah ee dowladdu waxa ay ku salaysan tahay hadba inta ay le'egtahay cashuurta la rajaynayo inay soo

xarooto sanadka soo socda.

3. Maxay yihiin meelaha ay badanaa mudnaanaha siiso Miisaaniyadda Dowladdu?

Meelaha ay mudnaanta gaarka ah siiso Miisaaniyadda sanadlaha ee Dawladdu wey kala duwanyihii sanadba sanadka xiga, oo waxa ay ku xidhantahay go'aanka ay qaataan Gudidda-Dhaqaalaha iyo Miisaaniyaddu, iyaga oo ku saleeya go'aankooda kala mudnaansiinta wadaagayaasha dhaqaale arimahan:

- A. Xaashida Guud-Marka Dhaqaalaha {Budget Outlook Paper}.
- B. Qorshaha Istiraatijiyadda Qaranka.
- C. Duruufaha gudaha, gobolka ama dunidaba ka taagan xiliga la diyaarinayo miisaaniyadda.
- D. Iyo arimaha kale ee la hal-maala.

Si kastaba ha ahaatee, badanaa miisaaniyadda Dowladdu meelaha ay mudnaanaha siiso waxa ka mid ah kuwan soo socda: nabadgalyada, caafimaadka, waxbarashada, biyaha, cadaalada, shaqo-abuurka dhalinyarada, dhiirigalinta maalgashiga, xoolaha, beeraha, kaluumaysiga iwm.

4. Maxay yihiin xeerarka cashuuraha Somaliland? Xeerkas cashuuraha Somaliland wax ay kala yihiin sidan:

- A. Xeerkas Dakhliga Guud iyo Cashuurahra-Berriga Xeer Lr. 72/2016 iyo Xeerkas Nidaamiyeyaaashiisa ka farcamay ee kala ah 01/2017 iyo 02/2019.

- B. Xeerka Kaastamka Xeer Lr. 73/2016.
- C. Xeerarka kale ee dhaqangalka ah ee ku xusan shaxda 7-aad ee xeerka dhakhliga xeer Lr. 72/2016.
- D. Wixii faah-faahin dheeraad ah ee ku saabsan cashuuraha waxa aad ka daalacan kartaa Mareegta Wasaaradda Horumarinta Maaliyadda ee www.slmof.org ama www.somslmof.org.

5. Is-barbar-dhiga tacriifaddaha (Rates) cashuuraha Jamhuuriyadda Somaliland iyo kuwa wadamada jaarka ah.

Waxa aanu is barbar-dhig ku samaynay qaar ka mid ah xadiga cashuuraha Jamhuuriyadda Somaliland iyo kuwa ay qaadaan Wadamada Bariga-Africa, waxaanad ka dheehan kartaa shaxdan {table} hoose:

Dalka	Cashuurta MM. Ganacsiga	Cashuurta MM. Shaqaalaha	Cashuurta Iibka Adeega iyo Allaabooyinka {GST}
Somaliland	10%	6%	5%
Kenya	30%	30%	16%
Ethiopia	35%	35%	15%
Tanzania	30%	30%	18%
Uganda	30%	40%	18%
Rwanda	30%	30%	18%
Burundi	35%	35%	18%
Djibouti	25%	25%	10%

Shaxdan waxa aanu ka soo xiganay: Hay'adda PROFR {OPM}.

Waxa aad halkaa ka arki kartaa in xadiga cashuuraha Wadamada Bariga Africa dhamaan ka sareeyaan kan lagu qaado Somaliland.

6. Noocyada cashuuraha-Gudaha ama Berriga Ee Somaliland

Hadaba, hadaynu noocyada cashuuraha mid-mid isu dul taagno si ay aqoon ugu yeeshaan cashuurta ku waajibtay cashuur bixiyayaashu iyo wajibaatka dheeraadka ah ee ay ina farayayaan xeerarku waa sidan:

a) Cashuurta MM. Shaqaalaha {Cashuurta Mushaharka Shaqaalaha}: waa cashuurta ku waajibtay dakhliga shaqaaluhu ku helaan shaqo ay qabteen, waxa xeerku waajibinaya inuu ka reebo loo shaqeeyuhu is la markaasna uu ku soo bixiyo xafiiska ugu dhaw ee cashuuraha-berriga ugu danbbayn 15-ka cisho ee bisha xigta bisha ay cashuurta wajibtay. Xadiga cashuurta macaashal-macaashka shaqaaluhu waa 5% oo lagu daray 1% oo ah cashuurta moorka ah (Stamp duty).

b) Cashuurta Iibka ee Adeegyada iyo Allaabooyinka (GST): Cashuurta iibka ee ku

waajibtay adeega iyo allaabooyinku waa 5% kaliya. Cashuurtani waxay ku dhacdaa badeecadaha la soo dejiyey, iyo kuwa gudaha Dalka lagu farsameeyey iyo qaar kamida adeegyada lagu bixiyo gudaha wadanka sida adeega isgaadhsiinta, korontada, biyaha, tigidhada gadiidka hudheelada iyo adeegyada kale ee ay cashuurtu ku waajibtay; waxaana ka masuula cidii adeega ama alaabta iibinaysa oo ku daraya 5% qaansheegta qiimaha badeecadda ama adeega.

c) Cashuurta Madeganayaasha: Waa cashuurta dakhliga aan joogtada ahayn, cashuurta la reebaya (withholding tax) waa cashuurta ku waajibtay dadka aan Dalka deganayn balse dakhli kasoo galay hawl ay u qabteen cid kale oo Dalka degan, sida hawl la taliyenimo faaiddada kasoo gashay saami shirkadeed, dakhli kiro ama dakhliyo kale, waxa xeerku waajibinaya inuu ka jaro oo soo bixiyo wakiilkiisu ama cida uu u qabanayo hawshaas ee bixinaysa lacagta shaqadaas, xadiga cashuurtani waa 10% {boqolkiiba tobantoban}.

d) Cashuurta Dakhliga Daaraha: Cashuurtani waxa ay ku waajibtay mulkiilaha daarta kiraysan is ka leh, waana mid sanadle ah. Xadiga cashuurta dakhliga daaruhu waa 10% {boqolkiiba tobantoban}.

e) Cashuurta Macaashal-Macaashka

Ganacsiga: Sida uu qeexayo qodobka 69-aad ee xeerka dakhliga cashuuraha-berriga JSL, Cashuurta macaashka ganacsiga waxa loola jeedaa: “dakhli kasta oo qof ama shirkad ka soo gala hawlgal ganacsi”. Cida ay ku waajibtay waxa looga baahnyahay xisaab-xidhka Cashuurta macaashka ganacsi-ga oo ah sannadle ugu danbayn bisha afraad ee sannadka cusub. Cashuurta macaashka ganacsiga waxaa lagu salaynayaa: qiimaynta xafiisku sameeyo ee katimi xisaab-xidhka cashuur-bixiyaha ama qiimayn kale oo uu xafiisku ka samayeeeyey xog aan ahayn xisaab-celinta. Xadiga cashuurta macaashal-macaashka ganacsigu waa 10%.

f) Waxa intaa soo raaca xadiyo aad u yaryar oo ah cashuuraha maamulka iyo moorka kuwaas oo raaca cashuuraha ku dhaca dakhliga soo gala jeebka qofka.

g) Xadiyada ama rates-ka cashuuraha Somaliland waa kuwo ka hoose kuwa ay qaadaan Wadamada Bariga-Africa.

7. Sidee ayuu hadaba u bixinayaa cashuur-bixiyuhu cashuuraha ku waajibay?

a) Sideedaba hadii aad ganacsi leedahay ka diwaan gali cashuuraha-berriga oo qaado sumada aqoonsiga cashuur-bixiyaha ee loo soo gaabiyo TIN {Tax Identification Number}.

b) Ilaali markasta diwaankaaga xisaab-xidhka
c) Markasta ilaali xisaab-celinta oo fayl garayso, kuna soo bixi xiligeeda adoo ku soo lifaaqaya dhukumintiga khuseeya cashuurta aad bixinayso, taasi waxay kaa saacidaysaa habsami-usocodka ganacsigaaga.

d) Ku dedaal markasta inaad ku bixiso cashuuraha kugu waajibay wakhtigooda.

8. Sidee ayaad cashuur-bixiye si fudud ugu bixin kartaa cashuuraha kugu waajibay?

a) Mudane/Marwo: si aanu u fududayno hanaanka cashuur-bixinta waxa aanu idin diyaarinay hanaanka lacag-bixinta casriga ah ee

e-cash {e-Dahab & ZAAD}, adiga oo cashuurta ku bixin doona lacagta mobile-kaaga gacanta ku jirta.
b) Waxa aanu sidoo kale idin diyaarinay hanaan casri ah oo is-wada (automate) is la markaana online-ah, kaas oo ah daaqad (taxpayer portal) aad ka heli doonto dhamaan adeegyadii aad u iman jirtay xafisayda Cashuuraha-Berriga.

9. Sumadda Aqoonsiga Cashuur-Bixiyaha TIN {Tax Identification Number}.

a. Waxa loo baahnyahay cashuur-bixiye in aad ganacsigaaga diwaangaliso si aad u hesho sumadda aqoonsiga cashuur-bixiyaha {TIN}.

b. Lambarka aqoonsiga cashuur-bixiyuhu waa xisaabtaada Cashuurta ee kuu gaarka ah. Marka la soo saaro, waxa loo adeegsan doonaa in lagu garto dhammaan macaamilkaaga cashuureed ee aad la leedahay Wasaaradda H. Maaliyadda JSL.

c. Waxa lagu hubin doonaa in xisaab-celinta aad soo gudbiso iyo cashuur-bixintaadu ay is leeyihiin.

d. Hadaba, hadii aanad wali is diwaangalin, fadlan booqo xafiiska cashuuraha berriga ee kuugu dhaw si aad u qaadato shahaadada sumadda aqoonsiga cashuur-bixiyaha ama soo garaac landline-ka 518123.

9. Wixii faahfaahin dheeriya waxa aad ka heli kartaa:

a) Xafiisayda Daryeelka Macmiilka Waaxaha Cashuuraha-Berriga iyo X/Dadweynaha.

b) Mareegta Wasaaradda H. Maaliyadda JSL: slmof.org (English), som.slmof.org (Somali).

c) Wuxaad soo garaaci kartaa number-ka gaaban ee 9494.

d) Ama soo booqo xafiisayda Waaxda C/Berriga ee Degmooyinka iyo Gobolada.

e) Iyo waliba bogaga aanu ku leenahay barabashada.

=Wabilaahi tawfiiq=

Waaxda Xidhiidhka-Dadweynaha & Xogta

www.Slmof.org/Som.slmof.org

Email: Info@slmof.org

Call Center: 9494

WhatsApp No: +252657729999

Munaasabadda Xil-Wareejinta Wasiir-Xigeenka Wasaaradda H. Maaliyadda JSL



Hargeisa 27 December 2023 {WHM} - Munaasabadda loo soo agaasimay si heersare ah ayaa ka qabsoontay hall-ka shirarka Xafiiska Xisaabaadka Guud ee Dawladda, halkaasi oo ay xilka kula kala wareegayeen Wasiir-Xigeenkii hore ee Wasaaradda Amb. Rooda Jaamac Cilmi iyo Wasiir-Xigeenka dhawaantan loo soo magaacobay Wasaaradda Md. Saleebaan Jaamac Diiriye.

Wasiir-Xigeenkii hore Amb. Rooda Jaamac Cilmi ayaa ahayd Wasiir-Xigeenka Wasaaradda Horumarinta Maaliyadda JSL mudo labo sano iyo jarjar ah, kadib markii ay jagadan la wareegtay 9-kii September, 2021, iyada oo muujisay dedaal mudadii ay jagadan haysay, iyada oo noqonaysa gabadhii labaad ee xil wasiir ka qabata Wasaaradda Masaliyadda. Geesta kale Wasiir-xigeenka cusub ee jagada kala wareegay ayaa hore u soo noqday Agaasimaha Guud ee Wasaaradda H. Maaliyadda.

Munaasabaddan xil-wareejinta ayey goobjoog ka ahaayeen Wasiirka Wasaaradda H. Maaliyadda JSL Dr. Sacad Cali Shire, Agaasimaha Guud ee Wasaaradda Md. Maxamed Xuseen Cismaan, Xisaabiyaha Guud ee Dawladda Md. Axmed Dauud Geedi iyo masuuliinta Waaxaha Wasaaradda.

Wasiirka Wasaaradda Maaliyadda Dr. Sacad Cali Shire oo hadal sagootis iyo dardaaran is kugu jira ka jeediyey munaasadda xil-wareejinta ayaa yidhi sidan:

“Intii aanu wada shaqaynaynay Wasiir Rooda Jaamac Cilmi waxa aan uuga mahad celinaya xilkasnimadii, shaqo-wanaagii, kartidii iyo akhlaaqdii ay nagula shaqaysay, wali maan arag Wasiirkaas oo cadhoonaya ama cabanaysa, sidoo kale maan arag cid wax ka sheeganaysa oo ka cabanaysa, wali cid iimay keenin ay iga waastaynayo sida dhaqanka somaalida lagu yaqaano, taasi waxa ay muujinaysaa shaqsiyad wanaagsan. Wasaaraddu ma shaqayso galinka hore oo qudha, waxa ay shaqaysaa subixii, galabtii, habeenkii, goob shaqo oo looga baahnaa xiligay doonto ha ahaatee oo aanay ka soo xaadirin ma jirto runtii, mar ay fasax ku maqantahay mooyaane. Wasiirku imikana waxa ay tagaysaa Wasaarad ay hore uuga soo shaqaysay oo ay runtii gacan weyn ka gaysatay sidii aqoonsi iyo ictiraaf looga raadin lahaa caalamka, waxaanan ku kalsoonahay inay ka midho dhalin doonto shaqadada, dareenka maanta aniga iyo bahda Maaliyaddu waa dareen ah inuu naga tagay qof saaxiib-shaquo oo wanaagsani oo

kale weeye dareenku runtii maanta, haseyeeshee waanu sagootiyeynaa waananu u ducaynaynaa in illaahay sw u fududeeyo hawsha cusub ee loo igmaday. Wuxuu aanu soo dhaweynaynaa Wasiir-Xigeenka cusub ee Wasaaradda loo soo magacaabay Md. Saleebaan Jaamac Diiriye, Wasiirku kuma cusba Wasaaradda, dadkeeda iyo shaqadeedaba wuu yaqaanaa, Wasiir waanu kugu soo dhaweynaynaa Wasaaradda adigana sidoo kale waanu kuu ducaynaynaa illaahay sw ha kuu fududeeyo hawsha, Wasiir intii aad ka sii maqnayd shaqada Wasaaradda kolay wax weyn ayaa is ka badelay shaqalaheeda, agabkeeda iyo shaqadeedaba, laakiin waxaan wali is badalin mid

kaliya, Wasaaraddani waa ta u xilsaaran dakhliururinta, markaa kaasi sidiisii weeye.

Barigii kuugu danbaysay Miisaaniyaddu aad ayey uuga yarayd inta ay maanta tahay, taasi micnaheedu waxa weeyi waxa loo baahanyahay in lala yimaado dedaal intii hore ka badan si loo daboolo dakhligii la odoroosay, insha Allaah waanu inoo soo bixi doonaa, markaa ku soo dhawoow Wasaaradda mar kale, imikana waxaan doonayaan inaan iidiin kala wareejiyo xilka oo aad agtayda isa soo taagtaan labadiinuba”.



Buugga Xogsidaha Cashuurta iyo Cashuur-bixiyaha

3.7 Cashuurta Mashaariicda /Qandaraasyada

3.7.1 Maxay Tahay Cashuurta mashaariicda/qandaraasyadda ?

Waxaa weeye: "Waa cashuurta ku waajibtey Mashaariicda Qiimaha leh ee laga fulinayo gudaha dalka. Sida uu qabo xeerka cashuurta diwaan-gelinta Xeer Lr83 /96 ee lagu xusay jaantuska 7aad ee xeerka dakhliga Xeer Lr72/2016."

3.7.2 Waa imisa tacriifadda mashaariicda/qandaraasyadda ?

Waxaa la bixiyaa: Cashuur dhan 3.1% oo ku dhacaysa qiimaha guud ee Mashaariicda/Qandaraasyada

3.7.3 Side loo bixiyaa cashuurta mashaariicda/qandaraasyadda ?

Waxa lagu bixiyaa: Foom-(ka) u gaar ah Cashuurta Diwaan-gelinta oo uu ku lifaaqan yahay koobbi heshiiskii mashruucaasi.

Cashuurta Mashaariicda/Qandaraasyada waxa lagu bixinaya 15 Cisho oo ka bilaabmaya marka heshiishka mashruucaas la dhameeyo ama muddada heshiishka ku xusan ee kale ee la bixinayo lacag bixinta heshiishka iyo iwm).

3.8 Cashuurta wado-marista gaadiidka

3.8.1 Maxay tahay cashuurta waddo-marista gaadiidku?

Cashuurta gaadiidku waxa weeye: "Cashuurta ku waajibtay waddo-marista gaadiidka".

3.8.2 Waa imisa tacriifadda cashuurta waddo-marista ?

Cashuurta waddo-marista gaadiidka inta la bixiyaa waxa ay ku xidhan tahay: nooca gaadhiga, tiiyoo loo eegayo HP- ga iyo tan-ka gaadhiga, waana qiime go'an oo ku xusan tacriifadda wadda-marista; ka akhri tacriifadda cashuurta waddo-marista ee dhammaadka buugga ku lifaaqan.

3.8.3 Side loo bixiyaa cashuurta waddo-marista gaadiidku?

Cashuurta waddo-marista Gaadiidka waxa la bixiyaa: lixdii bilood ba hal mar ama laba jeer oo kala ah bisha 1 ilaa bisha 6 iyo bisha 7 ilaa bisha 12 sannadkii ba. Iyo si sanadle ahba.

3.9 Cashuurta Moorka (Stampt Tax)

3.9.1 . Tacriifadda Cashuurta moorka

- Boqolayda Saami Quman Ee Cashuurta Moorka marka laga reebo mushaarooyinka iyo gunooyinka oo ah %; Boqolayda saami quman (proportional rate) ee lagu qaado moorka dakhliga (stamp duty) ama tan qiimaha (stamp tax) waxa weeyi %, iyadoo ku xidhan nooca dokumentiyada, noocyada qoraaladaasi waa sidan soo socota
- Cashuurta moorka ee saami quman (proportional) waxay ku waajibaysaa qofka waajibaadka lacag bixineed lagu leeyahay ee badeecadda iyo adeegga loo fidiyay,

3.9.2 waa imisa Nooca Cashuurta ?

Cashuurta moorku waa laba nooc mid xadidan iyo mid saami quman ah (FIXED OR PROPORTIONAL)

- Cashuurta moorka ee xadiddan waxa lagu waajibin doonaa tacriifo kaliya qoraalada iyo dokumentiyada sifaha gaarka leh, waxana la saari doona badanaa cashuurta mid kafta oo ka mida qoraaladaas iyo dokumentiyadaas.
- Cashuurta moorka ee saami quman waxay noqonaysaa boqolay la saarayo qiimaha la cashuurayo ee qoraalada ama dokumentiyada

4 Ajuurooyinka Adeegyadda Kale Duwan Ee Dawladda

4.1 Ajuuradda liisamadda ganacsiga

4.1.1 Waa maxay ajuuradda Liisamada Ganacsigu?

Ajuurooyinka Liisamada ganacsigu waxa weeye lacagta laga qaado qofkasta oo doonaya in uu samaysto liisan ganacsi oo cusub ama dib-cusbooneysiin.

4.1.2 Waa imisa tacriifadda ajuurooyinka liisamadda ganacsigu?

Ajuurooyinka Liisamada Ganacsiga waxay ku xidhan tahay darajada iyo nooca Liisanka oo loo eegayo Tacriifadda Liisamada, fadlan booqo websitka wasaaradda www.slmof.org kalana dag buuga tacriifadaha.

4.1.3 Side loo bixiyaa ajuurooyinka liisamadda ganacsigu?

Ajuurooyinka liisamadda ganacsigu ajuurooyinka Liisamada Ganacsiga waxaa loo bixiyaa sannadle kana bilaabmaya xilliga aad bixisay lacagta Khidmadda Liisanka.

Tir	Sababta ganaaxa	Sharaxa	Xadiga Ganaaxa
1.	Cusboonaysiin waaya liisanka ganacsiga	hal bil kadib xiliga uu liisanku dhacay	10% cashuurta liisanka ganacsi
		laba bilood kadib xiliga uu liisanku dhacay	25% cashuurta liisanka ganacsi
		3 bilood iyo wixii ka badan xiliga uu liisanku dhacay	50% cashuurta liisanka ganacsi
2.	Liisan lumay ama Waxyeeloobay	Kadib marka ay Wasaaradda Ganacsigu xaqijiso in uu liisanka ganacsigu u lumay ama u waxyeeloobay masuuliyad daro	Waxa laga qaadaya ganaax dhan 5% cashuurta liisanka lumay ama waxyeeladu soo gaadhay
3.	Faldambiyedyada Lidka ku ah Liisanka ganacsi	Sida liisanka u adeegsada micno ka duwan ki loo siiyay, diida in uu liisanka tuso cidda awooda u leh ama bixisay liisanka, kireeya liisanka diida liisanka haddii lagu amro soo celinta liisanka, ama si badheedha ufala ficiil uu kaga baxsanayo cashuurta liisanka.	Ganaax lacageed oo u dhexeeyaa 3,000,000 ilaa 7,000,000 slsh
4.	Lagala noqday ama laga mamnuucay liisan ganacsi	Qofkasta oo lagu arko faldambiyeed sida uu dhigayo xeerku, ee lagala noqdo ama laga mamnuuco liisan ganacsi, ee lagu arko ka ganacsiga shaygii laga mamnuucay	Ganaax lacageed oo u dhexeeyaa 4,000,000 ilaa 6,000,000 slsh

La soco.....

Buugga Qiimaynta Badeecadaha

(Customs Valuation Book 2020)

Tariff No.	Description Goods	Statistics No.	Unit of Measurement	Value in US \$	Rate %
1902.19	Macaroni	048319	Per/KG	\$ 0.46	10%
1902.19	Instant Pasta (Noodles)	048319	Per/KG	\$0.50	10%
1901.10	Infant Food	098930	Per/KG	\$ 1.50	7%
1904.20	Corn Flacks	048160	Per/KG	\$ 0.50	30%
1904.20	Chips	048160	Per/KG	\$0.50	30%
1904.20	Oats	048160	Per/KG	\$ 0.40	25%
1904.20	Oats in sacks/bags	048160	Per/KG	\$ 0.15	25%
2005.40	Beans Foul (Preserved)	056791	Per/KG	\$ 0.30	30%
1902.30	Biscuits European origin	048429	Per/KG	\$ 1	30%
1905.23	Pop-Corn		KG	\$0.40	30%
1905.30	Abu Walad, Hudhud ETC	048429	Per/KG	\$ 0.18	30%
1905.30	Waffers	048429	Per/KG	\$ 0.18	30%
1905.30	Gullan biscuit	048429	Per/KG	\$ 0.20	30%
1905.30	Ealvan chocolate kingtat nuss& power	048429	Per/KG	\$ 0.15	30%
1905.30	Parle glucose biscuits	048429	Per/KG	\$ 0.10	30%
1905.30	Biscuits with Honey/Fruits	048429	Per/KG	\$ 0.25	30%
1905.90	Ice Cream Powder	048429	Per/Kg	\$0.4	30%
1905.90	Ice Cream Biscuits	048421	Per/KG	\$ 0.30	30%
1905.90	Chocolate cream	048421	Per/KG	\$ 0.40	30%
1905.90	Chocolate powder	048421	Per/KG	\$ 0.35	30%
1905.90	All Bakery Production cakes ETC	048494	Per/KG	\$ 0.30	30%
1905.91	Empty Cachets	48491	Doz	\$ 0.2	30%
Chapter 20					
	Preparation of Vegetables, Fruits, Nuts and other parts of plants				
2001.10.00	Onions with vinegar or acetic acids (Processed)	056712	Kg	\$ 0.45	40%
2001.10.00	Satric Acid		LTR	\$0.44	40%
2002.10.00	Tomato paste	056720	KG	\$ 0.65	15%
2003.10.00	Mush Rooms/truffles	056741	Kg	\$ 0.99	15%
2005.90	Pepper paste (Basbaas)	056799	Kg	\$ 0.55	15%
2007.99	Jams	058109	Kg	\$ 1.16	30%
2007.10	Fruits with jelly	098131	Kg	\$ 1.65	30%
2007.91	Marmalades	058101	Kg	\$ 1.65	30%

Tariff No.	Description Goods	Statistics No.	Unit of Measurement	Value in US \$	Rate %
2008.20	Pineapple with Juice	058930	Kg	\$ 0.22	40%
2009.20	Grape Juice	059200	Kg	\$ 0.39	40%
2009.20	Fruit Drinks (Junior)	059200	LTR	\$0.24	40%
2009.20	Fruit Drinks 125MLT	059200	LTR	\$0.24	40%
2009.20	Small Fruit Drinks 126-250 MLT	59200	LTR	\$0.29	40%
2009.20	Small Fruit Drinks 125 MLT	59200	LTR	\$0.24	40%
2009.20	Juices, I.E Mango,Pineapple,Apple,Orange,etc	59200	LTR	\$0.31	40%
2009.20	Concentrated vimto in bottle	059200	LTR	\$0.31	40%
2008.70	Beaches with Juice	059200	Kg	\$ 0.39	40%
2008.92	Mix fruits with juice	058970	Kg	\$ 0.39	40%
2004.10	Onions preserved	056610	Kg	\$ 0.50	40%
2004.90	Other Vegetable mixture	056690	Kg	\$ 0.50	40%
2006.20	Vegetables, Fruits and Fruit peels	062100	Kg	\$ 0.50	40%
2008.20	Apple, Orange and Mango (all Kinds of fruits)	058930	Kg	\$ 0.35	40%
Chapter 21					
	Miscellaneous Edible Preparations				
2101.12.00	Roasted, Grinded or Ness Coffee	074322	Kg	\$ 1.5	25%
2101.20.00	Tea in Packets (Lipton, Red label etc)	098611	Kg	\$ 2.5	7%
2102.10.00	Yeast: active or inactive; other singlecell micro-organisms, prepared baking powders	098420	kg	\$ 0.50	15%
2103.20.00	Tomato Ketch, Tomato Sauce, Hot Sauce and Others	098500	Kg	\$ 0.76	15%
2104.10	Other Soups in any Form all kinds	098490	Kg	\$ 0.80	15%
2101.30	Mustard Pudding	098430	Kg	\$ 0.30	15%
2106.10	Preparing or flavoring food preserved Others (Salad) Dressing	0998991	Kg	\$ 1	15%
2106.10	Mooniyoos	0998991	KG	\$0.70	15%
2103.90	Other Spices preserved	098490	Kg	\$ 0.9	15%
2105.00	Ice Cream and other Edible Ices	2105.00	Kg	\$ 0.4	15%

Tariff No.	Description Goods	Statistics No.	Unit of Measurement	Value in US \$	Rate %
	Chapter 22				
	Beverage, Sprits, Vinegar				
2201.10.00	Mineral Water	2201.10	LTR	\$ 0.32	40%
2201.10.00	Zamzam Water	2201.10	LTR	\$ 0.195	40%
2201.10.00	Aerated Waters	2201.10	LTR	\$ 0.195	40%
2009.11.12	Powder of soft drinks	059190	KG	\$ 0.39	40%
2009.11.12	Protein powder drinks	059190	KG	\$ 2.00	40%
2008.80	Highly concentrated	058952	LTR	\$ 0.39	40%
2203.00.00	Non-Alcoholic Bear (Malt)	112320	LTR	\$ 0.50	40%
2203.00.00	Non alcoholic beer	2203.00	LTR	\$ 0.50	40%
2009.20	Energy Drinks	59200	LTR	\$ 0.50	40%
2206.00.00	Coca, Fanta, Seven up, Orange, Vimto ,Sprite weather in bottle, tins or other container	112200	LTR	\$ 0.50	40%
2206.00.00	Pepsi cola	112200	LTR	\$ 0.50	40%
2206.00.00	Rani Tuفاax with Soda 500ML	112200	LTR	\$ 0.35	40%
2209.00.00	Vinegar	2209.00	LTR	\$ 0.84	15%
	Chapter 23				
	Residues and waste from food industries				
	Prepared animal fodder				
2301.10.00	Flours, Meat offal of fish purposed fodder animal	081410	Kg	\$ 1.00	30%
2321.10.00	Any kind of cereal purposed	081240	Kg	\$ 0.25	20%
2321.10.00	fodder animal (Calafka Xoolaha)	081240	Per 50 KGs	\$3.00	20%
2303.10.00	Residues of Starch Manufactures and similar	081510	Kg	\$ 0.25	20%
2304.10.00	Oil Cake and other solid residues	0811320		\$ 0.25	20%
2306.90.00	Fodder Animal Seeds	081389		\$ 0.40	20%
2309.10.00	Dog, or cat food preserved	081950		\$ 0.40	20%
2309.10.00	Hay (Grass for animals)	081950	50 Kg	\$0.50	20%
2309.10.00	Mankaal (Qashinka Sisinta)	081950	50 Kg	\$3.00	20%

Qodobada Sharci Ee Jidaynaya Cashuurta Badeecadaha Iyo Adeegyada

Qaybta I Cashuurta Badeecadaha

Qodobka 152-aad Cashuurta Lagu waajibiyay Badeecadaha:

1. Cashuurtani waxay ku waajibtay:
 - A. Badeecad kasta oo cashuurtani ku waajibto, sida ku cad Qodobka 153-aad ee uu leeyahay Wershadle diwaangashani, iyo
 - B. Badeecad kasta oo la soo dejiyay cashuurtanina ku waajibtay, sida ku cad Qodabka 154-aad.
2. Tacriifada Cashuurta badeecadaha wershaduhu soo saaraan waa 5% (boqolkiiba Shan) oo ah qiimaha badeecada cashuur galka ah, marka laga reebo alaabta la dhoofinayo, taasi oo tacriifada cashuurteedu tahay zero percentage (0%)
3. Tacriifada cashuurta ku waajibtay badeecadda la soo dejiyey waa 5% oo ku dhacaya qiimaha badeecada la soo dejiyey.
4. Cashuurta la bixinayo ee badeecadkasta oo cashuur galka ah waxa bixinaya Wershadlaho diwaangashani waxa uu u gudbinayaa bixinteeda agaasimaha, ama waxa bixinaya soo dejiyaha; hadii aanu soo-dejiyuhu ahayn soo-saare diwaan-gashan, soo dejintana u isicmaalaya in lagu soo saaro badeecada uu soo saarayo wershadlaho Diwaangashani.

4. Cashuurta waajibka ku ah wershadlaha soo-saara badeecadaha cashuur galka ah, waxa ay waajibaysaa lana bixinayaa marka la keeno ama ay iib-gasho badeecadaha la soo saaray xisaab-celinta badeecadaasna ay mudadeedii taagan tahay.
5. Cashuurta ku waajibtay soo dajiyeha waxay waajibaysaa marka ay timaado goobta (Marsada) ay ka soo degtay badeecadaas, isla markaas ururinteedana waxaa laga qaadi doonaa Cashuurta kastamada ee ku xusan xeerka kastamada Somaliland, ee dhaqan galka ka ah.
6. Kalmada “dhoofinta badeecadaha” (export of goods) macne ahaan waxay noqonaysaa badeecadkasta oo loo dhoofinayo dalka debadiisa ama loo diyaariyay halka loo dhoofinayo ama lagu isticmaalayo meel ka baxsan gudaha dalka Somaliland.

Qodobka 153-aad Badeecadaha Cashuur gal ah:

1. Erayga “Badeecadda Cashuur galka ah” (taxable supply) waa badeecad kasta (oo aan ahayn kuwa cashuurta laga reebay (exempted) oo ah badeecad uu soo saaray wershadle, kuna farsameeyay gudaha Somaliland loona sameeyay arin xidhiidh la leh ujeedo ganacsi.
2. Erayga “keenida Alaabta “supply of goods” waa: -
 - A. Badeecad kasta marka la kala iibsado, laguna doorsado mid kale, ama si kale loo wareejinayo xaqa isticmaalka lahaanshaha badeecadaas ama
 - B. Badeecad kasta oo looga faa'iidaysto si gaar ahaaneed, xitaa haddii taasi ay tahay mid lagu kasbaday badeecada cashuurta laga reebay, ama
 - C. Badeecad kasta oo deeq ahaan loo siiyay isticmaalkeeda ama xaqa isticmaalka badeecad kasta oo kiraysan, ku jirta heshiis iib iyo kiro isugu jira, ama kirada lacagta.

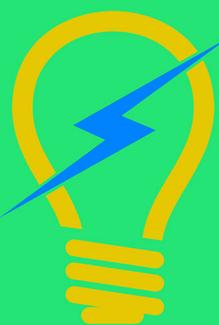
3. Bixinta adeegyada ee la xidhiidha soo-saarista badeecada waxa ay ka mid noqonaysaa badeecadaas.
4. Iyada oo la raacayo farqada (3), hadii keenistu ka kooban tahay badeecada iyo adeeg, Agaasimaha ayaa go'aamin doona isaga oo ku salaynaya si kasta oo macquula ilaa iyo xadka keenida badeecadaas loo qaadan karo keenida badeecada, hadii ay tahay alaab cashuur gal ahsababaha Qodobkan laguma cashuuri karo sida ku cad Qodobk 165aad.
5. Keenida badeecaddu waxa ay ka dhacdaa goobta uu badeecadda ku wareejiyoama uu ku diyaariyay qofka badeecada keenayaa ama, hadii goobta lagu wareejiyay ama lagu diyaariyay ay ku lug yeelato gaadid (rar), goobtu waa halka rarka badeecaddu ay ka bilaabanto.
6. Keenida la sameeyay iyada oo xidhiidh la leh wadida hawl ganaci uu leeyahay qof hadii keenistaas uu qayb ka yahay, ama ay tahay mid xidhiidh la leh, hawl qabad kasta oo madax banaan ee qofka, wax kasta oo ay ujeedadu tahay ama natijada hawshaasi leedahay.
7. Badeecada cashuurta laga dhaafay waxa ka mid ah kuwan soo socda:-
 - A. Keenida cuntooyinka dadku isticmaalo (marka laga reebo cuntada la kariyay ee loo adeegsan doono cunno ahaan, ama cuno diyaarsan ahaan), keenida Badeecada guud ahaan loo isticmaalayo waxbarasho ahaan, iyo kuwa hay'adaha caawimada ee uu xaqiijiyay Agaasimuhu marka laga reebo badeecada shakhsi ahaan ay u isticmaalaan xubnaha iyo shaqaalaha hay'adahaasi iyo ururadaasi.
 - B. Keenida kombuyuutarada, qaybaha kombuyuutarada iyo barmaamijyadooda.
 - C. Keenida badeecada loogu tala galay dad tabaalaysan oo ay aafooyin dabiici ahi saameeyeen ama gurmadi bani aadminimo, ilaa iyo xadka uu Wasiirku ku cayimo ogaysiin waqtiga masiibada ama gurmadka;

- D. Keenida alaabta farmasiyada ama qalabka diyaarinta dawooyinka waxa lagu xusi doonaa wareegto uu soo saaray Wasiirku.
 - E. Keenida agabka caafimaadka ama qalabka loo isticmaalo ee loogu talo galay shakhsiyadka qaba xanuun ama curyaanimo waxa lagu sheegi doonaa wareegto uu soo saaro Wasiirku.
 - F. Keenida Buugaagta qoran (textbooks) ama qalabka kale ee wax lagu barto ee loo qaabeeeyay in lagu adeegsado iskuulada ama barmaamijyada dadka waaweyn loogu tala galay, waxaana ay ka mid yihiin kuwa wareegtada lagu cadayn doono.
 - G. Iyada oo la raacayo Farqada (8), badeecada uu soo saaro wershadle diwaangashani, ama qof ku jira ganacsi macdan qodiseed ama dhirayn: I. Sida alaabta caydhiin ama walxaha kale ee loo isticmaalo warshadaynta, ama II. Qalabka raasamaalka ah; iyo III. Keenida badeecada qayb ka ah gudbinta ganacsi wax soo saaraya oo ah arin u dhaxaysa wershadle diwaangashan oo ku socda wershadle diwaangashan oo kale.
8. Hadii Wershadlaha diwaangashani, uu keeno badeecad cashuuri ku waajibtay, iyo mid laga reebayba, keenista alaabaha caydhiin ee loo adeegsado warshada ama waxyaabaha kale ee la galiyo, ama alaabta raasamaalka ah waxa cashuurta lagaga dhaafay oo kali ah sida ku cad farqada (7) (f) ilaa iyo xadka alaabada caydhiin ama wax galinta kale, ama alaabta raasamaalka ahi ay isticmaalayaan wax soo saare marka la sameynayo alaab la cashuuri karo.
9. Qodobkani, hadii aanay nuxurka si kale u sheegin, macnahoodu waa sidan:
- A. Erayga “Isticmaalka Qofka iska leh” waxa uu macnihii su yahay:
 - I. Waa marka alaabta looga faa’iidsanayo si aan ganacsi ahayn, oo uu ku jiro isticmaalka qof ay xidhiidh leeyihiin, ama II.

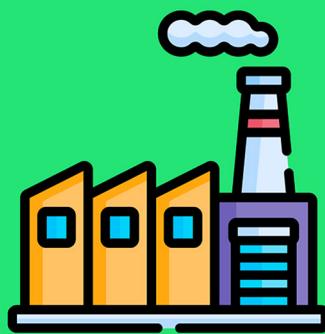


Wasaaradda Horumarinta Maaliyadda JSL

**CASHUURTA
IIBKA 5%**



**Adeegyada
Korontada**



**Badeecadaha Dalka Lagu
Farsameeyey**



**Iibka Tigidhada
Diyaradaha**



**Iibka Hudheeladu
Sameeyaan**



**Adeegyada
Isgaadhsiinta**



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