JAMHUURIYADDA SOMALILAND,
-WASAARADDA ARRIMAHA GUDAHA-

Lam. WAG/WGD/28-60/2000

HARGEYSA.
11/04/2000

Ku- Dhammaan Maayarada Magaalooyinka -F/YADOODA-
Og- Dhammaan Guddoomiyayaasha Gobollada -F/YADOODA-
Og- Wasaaradda Maaliyadda -HARGEYSA-
Og- Golaha Wakiillada JSL -HARGEYSA-
Og- Madaxtooyada JSL -HARGEYSA-
&&&&&&&&

UJEEDDO: SOO GUDBIN XEERKA TACRIIFADA MIDAYSAN

Waxaannu halkan idiinku soo lifaaqnay Xeer Lam. 12 oo soo baxay 2/4/2000, oo ah Xeerka Tacriifada Midaysan ee Cashuuraha Dawladaha Hoose oo Golaha Wakiilladu ku ansixiyey Go'aanka Lambar GW/KF-10/126/2000 ee 27/3/2000.

Sidaas darteed, Waxaa dhammaan Mas'uuliyiinta Gobollada iyo Degmooyinka la ogeysiinayaa in Xeerkani dhaqan-gal yahay laga bilaabo 15/4/2000, waxaana la farayaa in Xeerkan sidiisa ay u dhaqan geliyaan.

ALLAA MAHAD LEH.

(Axmed Jaambiir Suldaan)
WASIIRKA WASAARADDA ARRIMAHA GUDAHA

REPUBLIC OF SOMALILAND MINISTRY OF INTERIOR

Lifaaq
XEER Lambar 12 ee 2/4/2000.

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REPUBLIC OF SOMALILAND

THE PRESIDENT.

REF JSL/M/DEC/222-025/42000 DATE 8 April 2000

DECREETO MADAXWEYNE NO:25/2000

Madaxweynaha Jamhuuriyadda Somaliland

Markuu arkay: Qodobka 82aad ee Dastuurka dalka Jamhuuriyadda Somaliland.

Markuu tixgeliyey: Ogolaanshihii Golaha Wasiirada fadhigoodii No: 118aad ee 28/2/2000- ee Xeerka Midaynta Cashuuraha Dawladdaha Hoose.

Markuu helay: Ansixinta Golaha Wakiilada ee Xeer Lr. 12 ee Midaynta cashuuraha dawladaha Hoose.

Wuxuu soo saaray

Dekreetadan lagu baahinayo dhaqan-galka Xeer Lr. 12 ee Midaynta Cashuuraha Dawladaha Hoose.

Allaa Mahad Leh,

REPUBLIC OF SOMALILAND President

Maxamed Ibraahim Cigaal
Madaxweyne

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Jamhuuriyada Somaliland

GOLAHA WAKIILADA

Xarunta, Hargeysa

Republic of Somaliland

HOUSE OF REPRESENTATIVES

HQ, Hargeisa

Our ref: GW/KF-10/26/32000

Date: 27/03/2000

-GO'AAN ANSIXIN XEERKA TACRIIFADDA-
MIDAYSAN EE CASHUURAHA DAWLADAHAA
HOOSE (XEER LR. 12'AD)

GOLAHA WAKIILADDA JSL

MARKUU ARKAY , Qodobadda 14'aad & 18'aad ee Dastuurka Jsl,

MARKUU DARSAY , Tacriifadda lagu mideeyey cashuuraha Dawladda-hoose qaadaan ee Xukuumaddu soo diyaarisay.

MARKUU AQOONSADAY , Dhibaatada cashuuraha kala tagsan iyo kontorooladda D/Hoose ku hayaan ganacsigga iyo dhaqaalaha [illegible] curdinka ah ee Dalka.

MARKUU TIXGELIYEY , Soo jeedinta guddida dhaqaalaha iyo doodda mudanayaasha qaarkood ka soo jeediyeen qodobada tacriifadda.

MARKUU CODEEYEY , Wax ka bedel iyo kaabid dabadeed. tacriifadan fadhigiisii 27/3/2000 oo ay goob joog ahaayeen 59 Mudane.

Wuxuu cod aqlabiyad ah (54-cod) oo gacan taag ah ku ansixiyay xeerka tacriifadda mideysan ee cashuuraha Dawladda Hoose (Xeer Lr. 12'aad) halka 2 mudane ka diideen 2 Mudane oo kalena ka aamuseen, Guddoomiyuhuna aanu cod bixin sidda caadada ah.-

ALLAA MAHAD LEH

(Maxamed Xuseen Cismaan)
-XOGHAYAHA GUUD EE GOLAHA WAKIL-

GOLAHA WAKIILADA JSL SOMALILAND

(Axmed Maxamed Aadan)
-GUDDOOMIYAHA GOLAHA WAKIILADDA JSL-

Qodobka 1aad
CASHUURTA LIISAMADA GANACSIGA

a) Laysamadu waxay u qaybsan yihiin 5 qaybood oo kala ah:

• Darajada Kowaad	Sh.Sl.	250.000/-	+ ***Surtax***	(10%)	D/dhexe
• ‘’ Labaad	‘’	200.000/-	+ ‘’	‘’	‘’
• ‘’ Saddexaad	‘’	150.000/-	+ ‘’	‘’	‘’
• ‘’ Afraad	‘’	100.000/-	+ ‘’	‘’	‘’
• ‘’ Shanaad	‘’	80.000/-	+ ‘’	‘’	‘’

b) Noocyada Ganacsiga ee Darajo kasta ay yeelan doonto waa kuwa ku taxan Lifaaqa 1aad.

c) Waxa kale oo qasab ah in shati kastaa Cashuuraha kor ku xusan ka sokow la raacin doono Cash Stamp Tax 2.5%.

Qodobka II
CASHUURTA IIBKA XOOLAHA

a) Cashuurta iibka xoolaha oo si midaysan Degmooyinka oo dhan loogaga wada dhaqmi doono, Neefkiiba waxa laga qaadi doonaa:

• Geela	Sh.Sl.	5.000/-	Neefkii
• Lo’da	‘’	4.000/-	‘’
• Gamaan	‘’	3.000/-	‘’
• Adhi	‘’	1.000/-	‘’

b) Xoolaha dhoofka ah waxa la siinayaa Xaashida Jid marka (***Transit Chit***) oo mudadu dhantahay 21 cisho.

c) Waxa mamnuuc ah in Neef la cashuuray, kuna jira mudada Jid Marka (***Transit***), mar labaad la cashuuro. Waxa keliya oo la cashuuri karaa markii iib labaad dhaco neefka ku sugan Degmo kale oo aan ahayn Degmadii jidmarka bixisay ama Mudada jid marku ka dhacdo.

d) Neefka kasta oo la cashuuroba waa in la dabaaqadiyaa, loona jaraa Juwanka marag furka cashuur bixinta.

Qodobka III
CASHUURTA CALAAMADAHA GANACSIGA (Sign Boards)

a) Cashuurta calaamdaha Ganacsiga (***Sign Boards***) waxa meheradiiba laga qaadayaa Sanadkii.

• Liisamada	1aad	Sh.Sl.	40.000/-
• ‘’	2aad & 3aad	‘’	30.000/-
• ‘’	4aad & 5aad	‘’	15.000/-

b) Cashuuraha Calaamadaha Ganacsiga ee Meheraduhu way labanlaabmayaa haddii Xajmigu (***Size of sign Board***) ka weynaado ($1M^2$).

Qodobka IV
CASHUURTA MAAWEELADA

Maaweelada, sida Riwaayadaha, Filimada, Ciyaaraha iwm, waxay Degmooyinku cashuur ahaan uga qaadani doonaan boqolkiiba Shan (5%) Dakhliga ka soo xerooday (***Tigidhkiiba***).

Qodobka V
CASHUURTA BEERAHA

Beeraha waraabka, kuwa roobka iwm., waxa Degmooyinku ka qaadan doonaan cashuurahan Sannadkiiba:

- Beeraha Waraabka / Beeraha Beeyada (Maydi) Sh.Sl. 15.000/-.
- Beeraha Roobka / Kuwa Moxorka ‘’ 10.000/-.

Qodobka VI
CASHUURTA QIIMAHA GURYAHA DAARAHA AH

a) Degmooyinku waxay ka qaadayaan guryaha daaraha ah cashuur midaysan oo u qaybsan darajooyinka qaybaha magaalada iyo dhismayaasha oo kala ah :

- Nooca A-1 Sh.Sl. 200.000/- Sanadkii
- ‘’ A-2 ‘’ 150.000/- ‘’
- ‘’ A-3 ‘’ 100.000/- ‘’
- ‘’ B-1 ‘’ 90.000/- ‘’
- ‘’ B-2 ‘’ 80.000/- ‘’
- ‘’ C-1 ‘’ 50.000/- ‘’
- ‘’ D-1 ‘’ 30.000/- ‘’

b) Darajooyinka noocyada Guryaha waxa lagu salaynayaa Qiimaha Guriga, aaga uu ku yaalo, sida aag ganacsi, aag deegaan, (Recidential) iwm, wax soo saarkiisa iyo masaaxadiisa uu ku fadhiyo.

c) Cashuurta faqradda (A) ma saamaynayso dhamaan guryaha xafiisyada Dawladda, Masaajidada, Dugsiyada, Dhismaha taariikhiga ah, Dhismayaasha Hantida Safaaradaha/Qunsuliyadaha, kuwa Qaramada midoobay, kuwa ururada caalamiga ah ee Dawladdu heshiiska la gashay.

d) Cashuurta Daaraha ee ku qeexan faqradda (A) waxa loo gaar yeelay oo qaadanaya Degmooyinka oo keliya, Dawladda dhexe gabi ahaanba waa laga wareejiyay.

Qodobka VII
CASHUURTA DHULKA & DHISMAHA KALE

a) Dhismaha ku meel gaadhka ah, sida Carshaanta, Girgidaha, Sandaqadaha, iwm. ee ku yaalla Caasimada iyo Degmooyinka, waxa laga qaadayaa (Sh.Sl.30.000/-) Sannadkii.

b) Dhismayaasha kor ku xusan ee ku yaalla Beelaha (*Sub-district*) & Tuulooyinka waxa mid kasta laga qaadayaa (*Sh.Sl. 20.000/-) Sannadkii.*

c) Dhulka cusub ee la bixinaayo waxaa laga qaadayaa cashuur midaysan oo ah:

- Caasimadda - Sh.Sl. 300/- M^2 (Mitirkii laba jibaaranba)
- Magaalooyinka waaweyn - ‘’ 200/- ‘’ ‘’
- ‘’ kale - ‘’ 100/- ‘’ ‘’.

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d) Dhulka banaan ee hore loo bixiyay, waxaa sanad kasta cashuur ahaan D/hoose uga qaadayaan **Sh.Sl. 100/-** M^2(*Mitirkii laba jibaaranba*).

e) Cashuurta korodhsiimada Muddada fasaxa dhismaha waa:
- Caasimadda Sh.Sl. 80.000/-
- Magaalooyinka Waaweyn ‘’ 40.000/-
- ‘’ kale ‘’ 20.000/-

f) Cashuurta Fasaxyada dib u dhiska dhismayaasha gabi ahaanba dib loo cusboonaysiiyo waa:
- Caasimadda Sh.Sl. 50.000/-
- Magaalooyinka Waaweyn ‘’ 30.000/-
- ‘’ kale ‘’ 10.000/-.

g) Khidmadda samaynta Naqshadaha Dhismayaasha cusub ee bilowga ah waa:
- Caasimadda Sh.Sl. 50.000/-
- Magaalooyinka Waaweyn ‘’ 35.000/-
- ‘’ kale ‘’ 15.000/-.

h) Cashuurta soo eegista Jagooyinka (*Boosaska cusub*) ama badalaada waa:
- Caasimadda Sh.Sl. 30.000/-
- Magaalooyinka Waaweyn ‘’ 20.000/-
- ‘’ kale ‘’ 10.000/-.

Q. VIII
CASHUURTA KAWAANADA IYO GAWRACA XOOLAHA

- Degmooyinku waxay xaq u yeelanayaan Cashuur midaysan oo la xidhiidha Khidmadda gawraca Xoolaha oo ah sidan:

  a) Geela Sh.Sl. 3.000/- Neefkii
  b) Lo’da ‘’ 2.000/- ‘’
  c) Adhiga ‘’ 500/- ‘’.

Qodobka IX
CASHUURTA KALA WAREEJINTA HANTIDA GUURTA IYO MA GUURTADA AH

- Waxay Degmooyinku ka qaadanayaan Hantidaas la kala wareejinayo Cashuur ahaan Boqolkiiba saddex (3%), qiimaha guud ee Hantidaas.

Qodobka X
CASHUURTA BERKEDAHA, WARAHA, & BALAYADA

- Degmooyinku waxay cashuur ahaan uga qaadanayaan sanadkiiba Lacagahan hoos ku xusan (*Haddii cid gaar ahi leedahay*):

  a) Berkedaha (Ceel-weynaha) Sh.Sl. 30.000/-
  b) Ballayada & Waraha ‘’ 30.000/-.

Qodobka XI
CASHUURTA HARGAHA & SAAMAHA

a) Saanta Geela	Sh.Sl.	1.000/-
b) ‘’ Lo’da	‘’	1.000/-
c) Haraga Adhiga	‘’	300/-

d) Cashuurta Hargaha iyo saamaha waxa la qaadayaa iibka u horeeya oo keliya. Waxayna kala mid yihiin Muddada Jid marka (*Transit*) Xoolaha nool oo ah 21 cisho.

Qodobka XII
CASHUURTA DIIWAANGELINTA

a) Degmooyinku waxay ka qaadayaan hantida guurtada & hantida maguurtada ah ee wax soo saarka leh ee ka jira degaanadooda cashuur ku magacaaban diiwaan gelin, oo sannad kasta la qaadi doono bilowgiisa.

1) Buldoosarada & Sheewalada	-	Sh.Sl.	200.000/-	Sanadkii
2) Cagafyada yaryar	-	‘’	100.000/-	‘’
3) Gaadiidka 24ka ton ama ka weyn	-	‘’	80.000/-	‘’
4) ‘’ u dhexeeya 12ton-24ton	-	‘’	50.000/-	‘’
5) ‘’ ‘’ 6ton-11ton	-	‘’	30.000/-	‘’.

6) Diiwaangelinta Hantida sida Beeraha, Waraha, Berkedaha, Ballayada, Ceelasha, Dhismayaasha, Dhulka, Shatiyada Ganacsiga iwm – Sh.Sl. 10.000/- Sanadkii.

b) Waxa kale oo Maamulada Degmooyinku ka qaadan doonaan Gaadiidka dad weynaha Cashuur maalmeed ku waajibaysa marka u ka kiraysanayo Istaanada (*Safar walba*), taas oo ah ugu badnaan 1.000/- maalin kasta Baabuurkiiba.

Qodobka XIII
CASHUURTA DAD DHIGID

1. Waraaqaha Qoyska (Family Sheet)	20.000/-	Halkiiba
2. Taysaro	15.000/-	‘’
3. Dhalasho	10.000/-	‘’
4. Sugnaanta	10.000/-	‘’
5. Asluubta	10.000/-	‘’
6. Buuga Caafimaadka	20.000/-	‘’
7. Jinsiyadda	10.000/-	‘’
8. Guurka	10.000/-	‘’
9. Furriinka	30.000/-	‘’
10. Dhimashada	5.000/-	‘’

Qodobka XIV
CASHUURTA BADEECADAHA DEBEDDA

a) Degmooyinka Kastamadu ku yaaliin waxay xaq u yeelanayaan in W/Maaliyaddu u qaado (10%) oo ay ku yeelanayso Cashuurta Guud ee Dawladda Dhexe ***(Customs Duty)*** ka qaado furdadaasi. Sidii horeba loogu qaadi jiray Degmooyinka Berber, Saylac iyo Burco.

b) Waxaa uu Xeerkani mamnuucayaa, Cashuuraha Badeecadaha Jid marka (Taransit) ah ee Dawladaha Hoose ku qaataan Koontroolada.

c) Waxay W/Maaliyaddu siin doontaa Degmooyinka Deeq ku magacaaban (KABKA), oo ku salaysan cawil celin ahaan Lacagihii hore uga soo gali jiray Kantaroolada, gaar ahaan Degmooyinka aan helin, (10%) ka farqada 1[aad] ku xusan.

d) Guud ahaan Kastamisku, waxa kalo ay qaadi doonaan (12.5%), Lacagta ***(Customs duty)***ga oo ay ka reebantahay (10%)kaa hore, si toos ahna u raacinayaan Madax-xigaha Cashuurta D/dhexe. Lacagtaas oo ku magacaaban Kabka D/hoose, waxay Wasaaradu ugu gudbin doontaa (Waaran) ahaan oo ka baxaysa Miisaaniyada W/Maaliyadda, Degmooyinka aan Kastamka lahayn & kabida Lacagta ka gefta Shantiwaalaha 10%ka ah, Hargeysa (51.26%), Burco (21.39%), Gabiley (9.87%), Boorama (9.86%), Sheekh (3.75%), Seylac (2.18%), Baki (1.69%), iskugeyn (100%) ka ah Lacagta guud oo dhan (4,581 bilyan).

e) Degmooyinka cusubi waxay ku yeelanayaan Kabkooda Miisaaniyadeed Degmooyinkii ay hore uga farcameen.

Qodobka XV
CASHUURTA WAX SOO SAARKA GUDAHA

a) Dalagyada Go'a, sida: Hadhuudhka, Heedda, Gallayda, Qamadiga, Digirta, Milixda, Faasuuliyaha, Tukhunka, Misirka, Moxorka, Maydiga, Malmalka, iwm – Kintaalkiiba (Sh.Sl.1.000/-), Xabkaha kale (Sh.Sl. 500/-), Malabka kiiladii (Sh.Sl. 500/-), Subaga kiiladii (Sh.Sl. 200/-) Kalluunka kiiladii (Sh.Sl. 100/-).

b) Khudaarta kala duwan; saxaaraddii ama Kintaalkii (Sh.Sl. 500/-).

c) Dhagaxa, Niista; lowdhkiiba (Sh.Sl. 2.000/-)

d) Xeerkani wuxu mamnuucayaa in D/Hoose wax Cashuur ah ama Khidmad ah ka qaataan Badeecadaha ay ka mid yihiin: Dhuxusha, Nuuradda, Qoryaha (Xaabada), Cawska, Balka, & ogolaanshaha qodida Berkedaha, Ballayada & Waraha. Cashuuraadkaas oo Sharciga ka hortaga Xaalufka & Nabaad guurku (Xeer Lr. 4/98), uu u xil-saaray W/H/R/Miyiga Ruqsad siintoodana.

Qodobka XVI
CASHUURTA ISTICMAALKA KORONTADA

- Degmooyinku waxay Cashuur ahaan uga qaadan doonaan Motoorada Korontada dhaliya ee ka ganacsada Deegaamadooda Sh.Sl. 1% Dakhliga soo gala maalin walba.

Qodobka XVII.
CASHUUR MAALMEEDKA SUUQYADA

1)	Booyadaha Biyaha 8Ton & wixii ka badan	Sh.Sl.	3.000/-	Maalintii
2)	‘’ ‘’ 4Ton – 7Ton	‘’	2.000/-	‘’
3)	Dameer Biyoole	‘’	1.000/-	‘’
4)	‘’ Biyoole (Tanag leh)	‘’	500/-	‘’
5)	Xamaal u habaysan Iskaashato/ Urur	‘’	500/-	‘’
6)	Baabuurta Xaajiyadaha, Takaasida, & Basaska	‘’	1.500/-	‘’
7)	Wadhatada yar-yar ee kala duwan	‘’	200/-	‘’
8)	Miis Jeeble yar	‘’	200/-	‘’
9)	Muqmad ley, Beerley	‘’	100/-	‘’
10)	Kaboole, Tumaale & Timir leh	‘’	200/-	‘’
11)	Caanaha Dhiisha weyn	‘’	200/-	‘’
12)	‘’ ‘’ yar & Hadhuudhley	‘’	100/-	‘’
13)	Bagaashle – raashinle	‘’	500/-	‘’
14)	Makhaayadle dibedyaala	‘’	500/-	‘’
15)	Dhuxule, Nuurad leh	‘’	500/-	‘’
16)	Sigaarle Tanagle ah	‘’	1.000/-	‘’
17)	Dahablaha & Wiciyad laha, Bacadle	‘’	1.000/-	‘’
18)	Miis Hilible ah	‘’	200/-	‘’
19)	Miis Jaad	‘’	1.000/-	‘’
20)	Muqawadka Baagaga Jaadka	‘’	2.000/-	‘’
21)	Kolayada Jaadka	‘’	1.000/-	‘’
22)	Cashuurta xaqal Mafiiqda (*Qaadku kuma jiro*)	‘’	100/-	Kintaalkiiba

Qodobka XVIII

Dhamaan Maamuladda Degmooyinka Dalka JSL, waxay si midaysan u qaadayaan heerka ugu sareeya ee cashuuraha u waajibay ee ku cad qodobada sare (I-XVII) ee Xeerkan, waxa kale oo Degmooyinka ka reeban inay qaadaan cashuur ka baxsan Sharcigan, haddii ay D/dhexe Qoraal ahaan ugu idmanto mooyee.

Qodobka XIX

a) Wuxu Xeerkani u ogolaanayaa in Maamulada Degmooyinku ku soo saari karaan Xeer-hoosaad wax ka dhimaaya qiimaha Tacriifooyinka Sharcigan, ayagoo u danaynaya Mas’laxadda Degmadooda, hase yeeshee kama kor mari karaan.

b) Amar goynta Cashuuraha Maslaxadda Dadweynaha awgood hoos loogu dhigay, waxay u soo gudbinayaan W/A/Gudaha oo yeelan doona ansixinta kama danbaysta ah. Kadib markuu la tashado Wasiirka Maaliyadda.

Qodobka XX

Sharci kasta oo ka soo hor jeeda Xeerkan waa la laalay.

Qodobka XXI

Dhaqangelinta Xeerkan waxa si toos ah ugu xilsaaran W/A/Gudaha, W/Maaliyadda, W/Ganacsiga, Taliska Ciidanka Booliska iyo dhamaan Muwaadiniinta JS/Land.

Qodobka XXII

Xeerkani wuxu dhaqangalayaa Marka uu saxeexo Madaxweynaha JSL.

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Lifaaqa (X)

Liiska Derajooyinka Liisamada Ganacsiga
Trade Licences Categories List

No.	Description	Local Gov.	Central Gov.
	CASH. LIISAMADA BAAYACMUSHTARKA		Cash. (Surtax)
	(Trade Liscence Taxe)		10 percent
	1.0) Darajada 1aad (Grade 1)	250,000	25,000
	1.1- Bangiyada Ganacsiga (Commercial Banks)		
	1.2- Shirkadaha Diyaaradaha (Airline companies)		
	1.3- Shirkadaha Telefoonada (Telephone companies)		
	1.4- Wershadaha Wax soo saarka (Industries)		
	1.5- Dhoofinta & soo dejinta (Import & Export)		
	1.6- Telefeshinada Madaxa banaan (Private Televisions)		
	1.7- Shikadaha Xawaaladaha Waaweyn (Money Transfer Companies)		
	1.8- Huteelada Waaweyn ee Heerka Koowaad (1st Class Hotels)		
	1.9- Madbacadaha Wax daabaca ee Madaxa banaan (PrivatePrinting Machines)		
	1.10- Maqsinada Jaadka (Miwaarid) (KAT Stores)		
	2.0) Darajada 2aad (Grade 2nd)	200,000	20,000
	2.1- Wargeysyada (News Papers)		
	2.2- Wershada yaryar (Small Industries)		
	2.3- Cusbitaalada xorta ah ee jiifka (Private Hospitals)		
	2.4- Supermarket-yada Waaweyn (Big Supper-markets)		
	2.5- Huteelada dhexe (Hurdo & Cuno) (Middle Hotels)		
	2.6- Kaalmaha Shidaalka saddex bam ka badan (Pertol Depots)		
	2.7- Shaybaadhada Casriga ah & X-ray (Laboratory X-ray)		
	2.8- NGO-yada Diiwaan galay (Registered NGO's)		
	2.9- Ka-ganacsiga Alaabada Ganacsiga & Electronic (Electronic Dealers)		
	2.10- Dayactirka Gaadiidka (Spare parts)		
	2.11- Dahablaha Heerka Koowaad (Gold smith / First class)		
	2.12- Nootaayada Sharciga ah (Notory Public)		
	2.13- Ganacsiga Qalabka Ciyaaraha (Sports Equipment Dealer)		
	2.14- Bakhaarada Heerka Koowaad (Stoes / First Class)		
	2.15- Bakhaarada Qalabka Dhismaha Waawen (Bui./Mater. Large Store)		
	2.16- Wakiilada Ganacsiga (Laamo) (Commercial Branches)		
	2.17- Dukaamada iibiya Qalabka Guryaha (Household Dealers)		
	- & Xafiisyada ee Debedda (Office Equipment/ imported Furniture)		
	3.0) Darajada 3aad Grade 3rd	150,000	15,000
	3.1- Farmasiiyada Waaweyn (Large Pharmacies)		
	3.2- Clinic Pharmacy		
	3.3- Geerashka weyn ee Toornada (Large Garage with Torno)		
	3.4- Mishiinada Laydhka (Electric Generators)		
	3.5- Bishaarooyinka & Qalabka Qurxinta (Cosmetic Shops)		
	3.6- Bakhaarada Jimladda Sigaarka (Cigarette Hole Salers)		
	3.7- Iskaashatooyinka (Partnerships)		
	3.8- Dahablaha dhexe (Middle Gold Smith Shops)		
	3.9- Jilmadlayaashka Dharka & Maacuunka (Utencils/Clothes Hole Salers)		
	3.10- Sarriflayaasha (Money Exchange Dealers)		
	3.11- Bakhaarada Jumladda Daawada Xoolaha (Vetenary Drugs Hole Salers)		
	3.12- Muqawadka Jaadka (Baaglaha) (Kat Stores)		
	3.13- Dillaaliinta Guryaha, Baabuurta (Houses/ Transports Brokers)		
	& Bakhaarada Milixda (& Salt Stores)		

Lifaaqa (X)

Liiska Derajooyinka Liisamada Ganacsiga
Trade Licences Categories List

Description	Local Gov.	Central Gov.
4.0) Darajada 4 aad Grade 4th	100,000	10,000
4.1- Bakhaarada dhexe (Middle Stores)		
4.2- Dukaamada Waaweyn (Large Shops)		
4.3- Bakhaarada Jimlada Khudradda (Vegetable Hole Saler Stores)		
4.4- Huteelada Caadiga ah (Hurdo-Cunto) (Normal Hotels)		
4.5- Geerashyada Waaweyn ee Gaadiidku u hooydo (Parking Garages)		
4.6- Dukaamada Qalabka Korontada (Electric Equipment Shops)		
4.7- Shaneemooyinka (Cinema's)		
4.8- Sharaablaha Weyn (Boverages/Juices Shops)		
4.9- Bookshop Weyn (Big Bookshops)		
4.10- Spare parts-laha dhexe (Middle Spare parts Shops)		
4.11- Carwooyinka (Fairs/ Displays)		
4.12- Fooniyayaasha (Radio ICOMs)		
4.13- Koofeerada (Coffers/ Dressers))		
4.14- Dawaarlayaasha Waaweyn (Large Tailors)		
4.15- Faaradda ama Nijaaradda (Carpentory workshops)		
4.16- Dukaamada Qalabka Guryaha & Xafiisyada Dalka (House/Office Equi. Shops)		
4.17- Srriflayaasha Dibedyaalka (Out Exchangers)		
4.18- Moofooyinka (Ovens)		
5.0) Darajada 5 aad Grade 5th	80,000	8,000
5.1- Farmasi yar (Small Pharmacies)		
5.2- Bacadlaha & Wiciyadlaha(Unitencils buyer)		
5.3- Huteelada yaryar (Small Restaurants)		
5.4- Dukaamada Cajaladaha kireeya (Disc Rental S.ıops)		
5.5- Fiidiyooga (TV. Videos)		
5.6- Dukaamada dhexe (Middle Shops)		
5.7- Xamaamyada Rasmiga ah (Baths/Toilets)		
5.8- Leebaajooyinka (Car Washes)		
5.9- Sawirlayaasha (Photographers)		
5.10- Dawaarlayaasha dhexe (Middle Tailors)		
5.11- Bakhaarada lagu xereeyo Alaabta (Deposit Stores)		
5.12- Sharaablaha dhexe (Middle Juices/ Beverages Shops)		
5.13- Farmasiga Dawada Xoolaha (Vetenary Pharmacies)		
5.14- Makiinad Hadhuudh (Grinding Mills)		
5.15- Makiinad Jaajuur (Cement Blocks Machines)		
5.16- Rayiisle Weyn (Big Coffers)		
5.17- Kolayga Jaadka (Small Kat Saller)		
5.18- Dukaanka Cajaladaha Duuba (Disquet recording Shops)		
5.19- Makhaayadaha Waaweyn ee Shaaha (Tea Big Shops)		
5.20- Geerashyada Wildhanka (Welding Garages)		
5.21- Arji qorayaasha (Type Writers)		
5.22- Farsamada Saacadaha & Rikoodhada (Watch/Records Repairing)		

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Liiska Derajooyinka Liisamada Ganacsiga
Trade Licences Categories List

Lifaaqa (X)

No.	Description	Local Gov.	Central Gov.
	5.23- Dilaaliinta (Brokers)		
	5.24- Kaariyiinta (Transports Facilitors)		
	5.25- Ganacsiga Farshaxanka (Arts Deallers)		
	5.26- Booshari (Green Grosser)		
	5.27- Dukaanada yaryar(Goodhi) (Small Tomporary Shops)		
	5.28- Dukaan Caanoole (Milk Shops)		
	5.29- Doobiile (Clothes Cleaners/Washers)		
	5.30- Xamaam Tambareeri ah (Tomporary Bath Rooms)		
	5.31- Banjarle (Tayres/Tubes Repairers)		
	5.32- Kaalmaha Shidaalka Foostooyin (Drums Petrol Stations)		
	5.33- Makhaayadaha yaryar ee Shaaha (Small Tea Shops)		
	5.34- Meheradaha Tuulooyinka (Rural Small Business)		