

Jamhuuriyadda Somaliland
GOLAHA WAKIILADA



Xeerka Takaaliifta Horumarinta
Waddoyinka
Xeer Lr. 64/2013

REPUBLIC OF



SOMALILAND

THE PRESIDENT

REF. JSL/M/XERM/249-2048/092013

DATE 24/09/13

XEER MADAXWEYNE Lr: 0359/092013

**Dhaqan-galka Xeerka Takaaliifta Horumarinta Waddooyinka
Xeer Lr. 64/2013**

Madaxweynaha Jamhuuriyadda Somaliland

- Markuu Arkay: Qodobka 90aad ee Dastuurka Jamhuuriyadda Somaliland;
Markuu Arkay: Qodobka 75aad ee Dastuurka Jamhuuriyadda Somaliland;
Markuu Arkay: Go'aanka Golaha Wakiillada JSL, Go'aan Lr. GW/G/KF-22/620/2013 ee ku taariikhaysan 24/09/2013 ee ay ku ansixiyeen Xeerka Takaaliifta Horumarinta Waddooyinka Xeer Lr. 64/2013.

Wuxuu Soo Saaray

Dhaqan-galka Xeerka Takaaliifta Horumarinta Waddooyinka Xeer Lr. 64/2013 ee Jamhuuriyadda Somaliland.

Allaa Mahad Leh,



AM
Axmed Maxamed Silanyo ★
Madaxweynaha Jamhuuriyadda Somaliland



Ref: CW/G/KF-22/520/2013

Date: 24/09/2013

Ujeedo: - Go'aanka Ansixinta Xeerka Takaaliifta Horumarinta
Waddooyinka
Xeer Lr.64/2013

GOLAHA WAKIILADA JSL

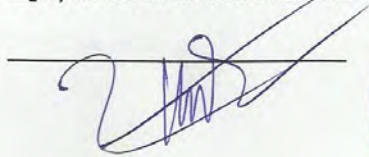
- Markuu Arkey:-** Qodobka 14^{aad} Farqadiisa 1^{aad}, 38^{aad}, 39^{aad} iyo 54^{aad} Farqadiisa 1^{aad} ee dastuurka Qaranka Jamhuuriyada Somaliland.
- Markuu Arkay:-** In Waddooyinku ka mid yihiin hal-bawlaha isku xidha dalka, isu-gudubka bulshada, sugidda amaanka iyo kor u-qaadida dhaqaalaha.
- Markuu Arkay:-** In Dhaqaalaha waddooyinka ka soo gala **Fuel Levy-ga iyo Lessen Levy-ga** iyo dhibaatooyinka waddooyinku aanay ahayn wax is-kafayn kara, isla markaana aanay jirin wax dhaqaale ah oo inaga soo galay qaadhaan-bixiyayaasha laga soo bilaabo sanadkii 2006.
- Markuu Dersay:-** Dhibaatooyinka ay shilalka gaadiidku keenaan waddo xumadda awgeed ee dhimashada Dadka, xoolaha iyo khasaaraha dhismayaasha iyo hantida kale ee kala duwan.
- Markuu u Codeeyey:-** Xeerka Takaaliifta Horumarinta Waddooyinka **Xeer Lr. 64/2013 Kal-fadhigii 22^{aad} fadhigiisii 24^{aad}** taariikhduna ku suntanayd 24/09/2013 oo ay goob joog ahaayeen (70) Mudane oo ka mid ah Mudanaayasha Golaha Wakiilada.

WUXUU

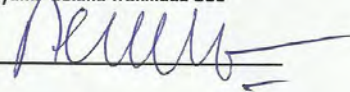
Cod aqlabiyadd ah oo konton iyo siddeed (58 cod) mudane oo gacan taag ah ku Ansixiyay **Xeerka** Takaallifta Horumarinta Waddooyinka **Xeer Lr. 64/2013**, halka **siddeed (8) mudane** ka diiden, saddex (3) mudane ka aamuseen **Gudoomiyuhuna muu codayn** sida caaddada ah.

ALLAA MAHAD LEH

C/risaaq Siciid Ayaanle
Xoghayaha Guud ee Golaha Wakiilada JSL



C/raxmaan Maxamed C/laahi (Cirro)
Gudoomiyaha Golaha Wakiilada JSL



Golaha Wakiilad JSL.

- Markuu Arkey:-** Qodobka 14^{aad} Farqadiisa 1^{aad}, 38^{aad}, 39^{aad} iyo 54^{aad} Farqadiisa 1^{aad} ee dastuurka Qaranka Jamhuuriyada Somaliland.
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**Waxa uu ansixiyey Xeerka Takaaliifta
Horumarinta Waddoyinka.**

Qodobka 1^{aad}
Eray Bixin

Hadaan Xeerka gudahiisa si kale loogu xusin ama loogu sheegin waxaa loola jeeda erayadan soo socda:-

- Wajibaad Maaliyadeed:-** Waxaa loola jeeda takaaliifta Xeerkani jideeyey.
- Xoolaha Damaanka ah:-** Waxaa loola jeedaa xoolaha ganacsi ahaan looga dhoofinayo dekedaha Somaliland.
- Gaadiid:-** Waxaa loola jeeda gaadiidka kala nooca ah ee wadooyinka mara ee xeerkan lagu xusay.
- Gaadiidka yar-yar:-** Waxa loola jeeda noocyada gaadiidka qaadkoodu ka yarahay 3 tan sida Cars, Pick-up & Land cruisers, Mini-Bus , Light goods vehicle.
- Gaadiidka Waaweyn:-** Waxa loola jeeda gaadiidka qaadkoogu ka badan yahay **3 Tan** oo ah: medium goods vehicle, heavy goods vehicle , trailers,
- Tan:-** waa halbeeg qiyaseed culays oo u dhigma **1000Kg**
- Cashuur (Tax):-** kalmada Cashuur (TAX) Waxaa loola jeedaa takaaliifta ama Cashuurta lagu jideeyay the body of law on direct taxation.

Qodobka 2^{aad}
Magaca Xeerka

Magaca Xeerkani Waa “ **Xeerka Takaaliifta Horumarinta Waddooyinka.**

Qodobka 3^{aad}
Ujeedada Xeerka

Ujeedada xeerkan laga leeyahey waa;

- 1- In la abaabulo dakhli lagu dayactiro waddooyinka laamiyda ah ee jira iyo in lagu dhiso wadooyin cusub oo halbawle ama laf dhabar u ah horumarka iyo isu socodka gobolada dalka.
- 2- In ka qeyb qaato isu socodka bulshada, sugidda amaanka & koboca dhaqaalaha dalka.

3- Iyo Inu abuurto shaqooyin ay ka fa'ideystaan qoysas aan shaqeyn oo reer Somaliland ahi.

Qodobka 4aad
Xadka Dabaqaada

Xeerkan waxaa lagu dabaqayaa xoolaha damaanka iyo gadiidka ku xusan

Qodobka 1aad

Qodobka 5aad
Waajibaadka Maaliyadeed ee Xoolaha Damaanka ah

Waxaa la waajibiyey in neef kasta oo ka dhoofaya dekadaha dalka laga bixiyo qadarka lacagta ah ee soo socota:

- 1- Adhiga:- Neefkiiba 3500.00SL.SH (saddex kun iyo shan Boqol oo Sl.Sh. ah).
- 2- Lo'da: Neefkiiba 14000.00 SL.SH. (afar iyo toban kun oo Sl.sh. ah).
- 3- Geela: Neefkiiba 14000.00 SL.SH. (afar iyo toban kun oo Sl.sh. ah).

Qodobka 6aad
Waajibaadka Maaaliyadeed ee Gadiidka

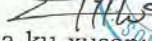

1. Waxaa la waajibiyey in gaadiidka yar-yar-Bixiyaan 80.000 SL.SH (***Siddeetan kun oo Sl. Shs ah***) lixdii biloodba hal mar.
2. Gaadiidka Waaweyn: Bixiyaan 300,000 Sl.Sh. (***Saddex Boqol oo kun oo Sl. Shs ah***) Lixdii bilood hal mar laga qaado.

Qodobka 7aad
Cashuurta

Cashuurta Xeerkani jideedayey waxay galeysaa miisaaniyad sanadeedka Qaranka, waxaana ururinteeda loo raacayaa chapter I & II ee title IV ee Xeerka the body of law on direct taxation iyo Xeerarka kale ee khuseeya Maaliyada.

Qodobka 8aad
Dacwadaha iyo Cigaabta

Iyada oo habka dacwad qaadista loo raacayo xeerarka habka madaniga iyo cigaabta, cigaabaha lagu mutaysan karo jabinta Xeerka waxaa loo raacayaa cigaabaha ku xusan, Title III ee **The body of laws on Direct Taxation**. Qof

kasta oo jabiya qodobada xeerka waxaa lagu ciqaabaya, ciqaabaha ku xusan  
Title V, ee Xeerka **The body of laws on Direct Taxation** iyo Xeerarka kale ee khuseeya.

Qodobka 9aad
Awoodaha Hantidhawrka

Ka sakow awoodaha hantidhawraha guud ee ku xusan xeerka Hantidhawraha Guud, xeer **lambar 05/98** iyo xeerarka kale ee dalka, hantidhawraha guud wuxuu awood u leeyahay; baadhista iyo dabagalka waajibaadka maaliyadeed ee xeerkani jideeyey.

Qodobka 10aad
Hayada Wadooyinka Somaliland (SRA)

Mashruuc sharci ee lagu assaasayo Ha'yadda Madaxa banana ee Wadooyinka Somaliland (Somaliland Road Authority), xukuumadu waa iney ku keento shan iyo toban bilood gudahood.

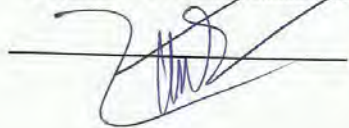
Qodobka 11aad
Dib-u-eegista Xeerka

Lix bilood ka dib marka uu Madaxweynahu saxeexo Xeerkan, waxa Golaha Wakiiladu Jamhuuriyada Somaliland dib u eegis ku sameyn doonaan takaaliifta uu jideeyay Xeerkani.

Qadobka 12aad
Dhaqan-Galka Xeerka

Xeerkani wuxuu dhaqan galayaa marka Golaha Wakiiladu ansixiyo, Madaxweynuhuna saxeexo isla markaana laguna baahiyo faafinta rasmiga ah.

C/risaaq Siciid Ayaanle
Xoghayaha Guud ee Golaha Wakiilada JSL



C/raxmaan Maxamed C/laahi (Cirro)
Bodoomiyaha Golaha Wakiilada JSL

