

**JAMHUURIYADDA  
SOMALILAND**



**REPUBLIC OF  
SOMALILAND**

**XAFIISKA GARYAQAANKA GUUD EE QARANKA  
SOLICITOR GENERAL OFFICE**

# **FAAFINTA RASMIGA AH OFFICIAL GAZETTE**

**النشرة الرسمية لجمهورية صوماليلاند**

*Sannadka 5aad*

*Cadad Gaar ah*

*22/06/2016*

**XEERKA TAKAALIIFTA HORUMARINTA  
WADDOOYINKA  
XEER LR. 64/2013**

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**REPUBLIC OF SOMALILAND**  
**THE PRESIDENT**

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 Wakiilada JSL, Go'aan Lr. GW/G/KF-22/620/2013 ee ku taariikheysan 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,

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<sup>aad</sup> Farqadiisa 1<sup>aad</sup>, 38<sup>aad</sup>, 39<sup>aad</sup> iyo 54<sup>aad</sup> Farqadiisa 1<sup>aad</sup> 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<sup>aad</sup> fadhigiisii 24<sup>aad</sup> 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** Takaaliifta 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

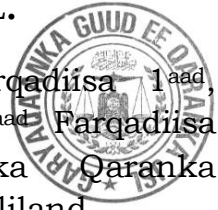


C/raxmaan Maxamed C/laahi (Cirro)  
Gudoomiyaha Golaha Wakiilada JSL



## Golaha Wakiilad JSL.

**Markuu Arkey:-** Qodobka 14<sup>aad</sup> Farqadiisa 1<sup>aad</sup>, 38<sup>aad</sup>, 39<sup>aad</sup> iyo 54<sup>aad</sup> Farqadiisa 1<sup>aad</sup> 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.

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**Markuu Dersay:-** Dhibaatooyinka ay shilalka gaadiidku keenaan waddo xumadda awgeed ee dhimashada Dadka, xoolaha iyo khasaaraha dhismayaasha iyo hantida kale ee kala duwan.

**Waxa uu ansixiyey Xeerka Takaaliifta  
Horumarinta Waddooyinka.**

**Qodobka 1<sup>aad</sup>**  
**Eray Bixin**



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

**Wajibaad  
Maaliyadeed:-**

Waxaa loola jeeda takaaliifta Xeerkan 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 gadiidka qaadkoodu ka yary ahay 3 tan sida Cars, Pick-up & Land cruisers, Mini-Bus, Light goods vehicle.

**Gaadiidka  
Waaweyn:-**

Waxa loola jeeda gadiidka 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<sup>aad</sup>**  
**Magaca Xeerka**



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

**Qodobka 3<sup>aad</sup>**  
**Ujeedada Xeerka**

Ujeedada xeerkan laga leeyahay waa;

- 1- In la abaabulo dakhli lagu dayactiro waddooyinka laamiyda ah ee jira iyo in lagu dhiso waddooyin cusub oo halbawle ama laf dhabar u ah horumarka iyo isu socodka gobolada dalka.
- 2- In ka qeyb qaato isu socodka bulshada, sugidda amaanka & kobaca dhaqaalaha dalka
- 3- Iyo Inu abuurro shaqooyin ay ka fa’ideystaan qoysas aan shaqeyn oo reer Somaliland ahi.

**Qodobka 4<sup>aad</sup>**  
**Xadka Dabaqaada**

Xeerkan waxaa lagu dabaqayaa xoolaha damaanka iyo gadiidka ku xusan **Qodobka 1<sup>aad</sup>**

**Qodobka 5<sup>aad</sup>**  
**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 6<sup>aad</sup>**

#### **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 7<sup>aad</sup>**

#### **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 8<sup>aad</sup>**

#### **Dacwadaha iyo Cigaabta**

Iyada oo habka dacwad qaadista loo raacayo xeerarka habka madaniga iyo ciqaabta, ciqaabaha 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 cigaabaya, cigaabaha ku xusan: **Title V**, ee Xeerka The **body of laws on Direct Taxation** iyo Xeerarka kale ee khuseeya.

### **Qodobka 9<sup>aad</sup>** **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.

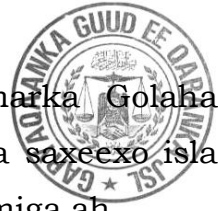
### **Qodobka 10<sup>aad</sup>** **Hayada Wadooyinka Somaliland ( SRA)**

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 11<sup>aad</sup>** **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 12<sup>aad</sup>**  
**Dhaqan-Galka Xeerka**



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

**C/risaaq Siciid Ayaanle**  
**Xoghaya Guud ee Golaha Wakiilada JS**

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

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