



Taariikh: 28/08/2018

WAR-SAXAAFADEED

Madaxweynaha Jamhuuriyadda Somaliland, Mudane Muuse Biixi Cabdi, waxa uu wareegto madaxweyne oo summadeedu tahay **JSL/XM/WM/222-186/082018**, ku joojiyey cashuur-dhaafka la xidhiidha qodobada hoos ku xusan.

Waxaanay u dhignayd Wareegtada Madaxweynuhu Sidan:-

Wareegto Madaxweyne

Cashuur-Dhaafka

Markaan Arkay: Qodobka 90aad ee Dastuurka Jamhuuriyadda Somaliland;

Markaan Arkay: Qodobka 14aad, xubintiisa 2aad ee Dastuurka Jamhuuriyadda Somaliland;

Markaan Arkay: Xeerka Kastamada Somaliland, Xeer Lr. 73/2016 iyo Xeerka Cashuuraha Barriga Somaliland, Xeer Lr. 72/2016;

Markaan Arkay: In cashuuruhu yihiin laf-dhabarta dhaqaalaha Qaranku ku dhisan yahay, kuwaasi oo fure u ah gudashada waajibaadka Xukuumadda, fulinta adeegyada horumarineed iyo sugidda amniga Qaranka;

Markaan Arkay: Xeerarka dalka ee loogu talo-galay in lagu hago cashuuraha oo qeexaya noocyada cashuuraha, wakhtiga ay waajibaan cashuuruhu, cidda ay ku waajibaan iyo cidda ka reeban oo leh cashuur-dhaaf sharci ah;

Markaan Ogaaday: In cashuur-dhaaf aan sharciga waafaqsanayn loo sameeyo alaabooyin iyo dad ajaanib ah oo ujeedo ganacsi leh, kuwaasi oo xeerarka dalku ku waajibiyeen cashuur;

Markaan Garawsaday: In cashuur-dhaafka tirada badan ee aan sharciga waafaqsanayni uu ku keenayo hoos u dhac dhakhliga Dalka;

Markaan Helay:

War-bixinta iyo talo-soo-jeedinta Wasaaradaha iyo Hay'adaha Dawladda ee uu khuseeyo cashuur-dhaafku;

Waxaan Go'aamivey:

- 1) In Wasaaradaha iyo Hay'adaha Xukuumaddu aanay u samayn karin cashuur-dhaaf aan sharci ahayn alaabooyinka sifo ganacsi dalka loo keeno iyo ajaanibka dalka u imanaya ama ka haya hawlo macaash doon ah.
- 2) In habka cashuur dhaafka alaabooyinka la soo dejiyo iyo cashuuraha kale ee barriga loo raaco sida ay dhigayaan Qodobbada 145aad, 136aad iyo 163aad ee Xeerka Kastamada Somaliland, Xeer Lr. 73/2016, iyo Qodobbada 6aad, 46aad iyo 72aad ee Xeerka Cashuuraha Barriga, Xeer Lr. 72/2016, iyo heshiisyada shirkadaha maalgashiga caalamiga ah ee Somaliland qayb ka tahay.
- 3) In shirkadaha ganacsiga ee loo samaynayo cashuur-dhaafka kastamka si sharciga waafaqsan, laga soo xareeyo cashuuraha kale ee barriga ee ku waajibay, sida; cashuurta dakhliga (Income Tax), cashuurta iibka, (Sales Tax), cashuurta macaashka (Profit Tax) iwm, si waafaqsan cutubyada 2aad, 3aad iyo 4aad ee Xeerka Cashuuraha Barriga, Xeer Lr. 72/2016. Sidoo kale, Hay'adaha qaramada midoobay, kuwa caalamiga iyo kuwa maxaliga ah in laga soo xereeyo cashuuraha barriga ee ku waajibay, marka laga reebo kuwa sharcigu ka dhaafay.
- 4) In Wasaaradda Horumarinta Maamliyaddu iyadoo la kaashanaysa hay'adaha kale ee dawladda, ay diyaariso habraacyada iyo xeer-nidaamiyayaasha lagu faah-faahinayo, laguna hirgasho qodobbada iyo ujeedooyinka Xeerka Kastamada iyo Xeerka Cashuuraha Barriga, oo ay ku jirto cashuur-dhaafyada kala duwan ee xeerarka dalku dhigayaan, si waafaqsan Qodobbada 51aad, 52aad, 208aad iyo 246aad ee Xeerka Cashuuraha Barriga Xeer Lr. 72/2016, iyo Qodobbada 18aad, 36aad iyo 206aad ee Xeerka Kastamada Somaliland. Xeer Lr. 73/2016.
- 5) In la sii wado dhiiri-gelinta wershadleyda dalka marka ay bilaabayaana dhismaha warshadaha, lana siiyo cashuur-dhaaf wixii agab ah; sida mishiinnada iyo qalabka-dayac-tirka, waxase sharci ah in ay ka sitaan Wasaaradda Ganacsiga, Wershadaha iyo Dalxiiska qoraal caddaynaya nooca wershadda ay la soo dagayaan, tirada qalabka dayac-tirka iyo dammaanad muujinaysa muddada ay ku kicinayaan wershadda.
- 6) In wershada raasamaalkeeda lacageed ku bilaabmo ugu yaraan \$250,000 (Laba Boqol iyo Konton Kun oo doolar), kana hawl-galaan ugu yaraan 30 shaqaale ah, laga dhaaf Cashuurta Soo-dejinta (Custom Import Duty).
- 7) In alaabta qaydhin (Raw Material) ee wershadaha loo sameeyo cashuur-dhaaf saddexda sanno ee ugu horreeya. Wixii ka dambeeya muddadaa saddexda sanno ah waxa ku

waajibaysa cashuur alaabta qaydhin ee wershadaha. Waxa reebban in alaabta qaydhin ee wershadu ku heshay cashuur-dhaaf loo iib geeyo suuqa. Sidoo kale, waa siyaasadda dawladda in la dhiiri-galiyo isticmaalka khayraadka iyo alaabta dalka gudhiisa laga heli karo, si looga maarmo in la soo dejiyo alaab qaydhin.

- 8) In Cashuuraha Berrigu ay ku shaqeeyaan Xeerka ay hore ugu dhaqan-galeen ee Xeerka Dakhliga Cashuuraha Berriga, Xeer Lr. 72/2016. Sidaa darteed, go'aankan laga soo saaray cashuur-dhaafka warshaduhu ma khuseeyo cashuuraha berriga.
- 9) In wasaaradaha iyo hay'adaha xukuumaddu si mug leh uga qayb-qaataan ilaalinta iyo soo uruurinta cashuuraha, kana gacan siiyaan Wasaaradda Horumarinta Maaliyadda waajibaadkeeda la xidhiidha kobcinta dakhliga.

ALLAA MAHAD LEH

Muuse Biixi Cabdi

Madaxweynaha Jamhuuriyadda Somaliland

