

JAMHUURIYADA SOMALILAND

GOLAHA WAKIILADA



**XEERKA TACRIIFADAHA MIDYSAYSAN EE
CASHUURAHHA DAWLADAHA HOOSE (XEER
LR.12/2000)**

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: Ogolaansihii 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 dawladdaha Hoose.

Wuxuu soo saaray

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

Allaa Mahad, Leh,

Maxamed Ibraahim Cigaal
Madaxweyne



✕



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

, Dhibaataada cashuuraha kala tagsan iyo konto-
rooladda D/Hoose ku hayaan ganacsigga iyo dha-
qaalaha curdinka ah ee Dalka.

MARKUU TIXGELIYEY

, Soo jeedinta guddida dhaqaalaha iyo dooda
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, Guddoomiy-
uhuna aanu cod bixin sidda caadada ah.-

ALLAA MAHAD LEH

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



(Axmed Maxamed Aadan)
-GUDDOOMIYAHA GOLAHA WAKIILADDA JSL-

XEERKA TACRIIFADAHA MIDAYSAN EE CASHUURAHA

DAWLADDA HOOSE (Xeer Lr. 12/2000)

GOLAHA WAKIILADA JSL

- Markuu Arkay:** Qodobadda 14^{aad} iyo 18^{aad} ee Dastuurka JSL
- Markuu Darsay:** Tacriifadda lagu mideeyey cashuuraha Dawladda Hoose ee Degmooyinka dalka ee Xukuumadu soo diyaarisay
- Markuu Ogolaaday:** Dhibaataadda bulshadu ka mudatay cashuuraha kala tagan ee D/Hoose qaadaan. Xilligan ee aan loo miidaan dayin iyo xayiraadda kantaroolada D/Hoose ku hayaan dhaqdhaqaaqa ganacsiga dalka ee ragaadisay horumarka dhaqaalaha iyo maciishadaba.
- Markuu tixgaliyay:** Warbixintii masuuliinta Wasaaradda Maaliyada soo jeedinaha Guddiga dhaqaalaha iyo mudanayaasha Golaha.

WUXUU ANSIXIYAY XEERKAN

QODOBKA 1^{AAD}

CASHUURTA LIISAMADDA GANACSIGA

b) laysammadda ganacsigu waxay u qaysbsan yihiin 5 qaybood oo kala ah:

Darajada	koowaad	Sh.Sl.	250,000/=	+	10%	D/Dhexe
“	Labaad	“ “	200,000/=	+	“	“
“	Sadexaad	“ “	150,000/=	+	“	“
“	Afraad	“ “	100,000/=	+	“	“
“	Shanaad	“ “	80,000/=	+	“	“

t) Noocyada ganacsiga ee darajo kasta ay yeelan doonto waa kuwa ku taxan lifaaqa 1^{AAD}.

j) Waxa kale oo khasab ah in shati kastaa cashuuraha kor ku xusan ka sakow la raacin doono

cashuurta Stamp tax 2.5%.

QODOBKA 2^{AAD}

CASHUURTA IIBKA XOOLAHA

b) Cashuurta iibka xoolaha oo si midaysan degmooyinka oo dhan loogaga wada dhaqmi doono, neefkiiba waxa laga qaadi doonaa

- Geella	Sh.SL.	5000/=	Neefkii
- Lo'da	“ “	4000/=	“
- Gamaan	“ “	3000/=	“
- Adhi	“ “	1000/=	“

t) Xoolaha dhoofka ah waxa la siinayaa xaashida jid marka (Transit chit) oo mudadeedu dhan tahay 21 cisho.

j) Waxa ka reeban in neef la cashuuray kun ajira muddada jid marka (Trasit) mar labaad la cashuuro. Waxa kaliya oo la cashuuri karaa markiiba iib labaad ku dhaco neefka oo ku sugan degmo kale oo aan ahayn degmadii jid marka bixisay ama muddada jid marku ka dhacdo.

x) Neef kasta oo la cashuuroba waa in la daabaqadiyaa loona jaraa jiwanka marag furka cashuur bixinta.

QODOBKA 3^{AAD}

CASHUURTA CALAAMADAHA GANACSIGA

(SIGN BOARDS)

b) Cashuuraha calaamada ganacsiga (Sign Boards) waxa meheradiiba laga qaadayaa sanadkii:

- Liisamadda	Derejadda	1 ^{AAD}	SH.SL.	40,000/=
“	“	2 ^{AAD} & 3 ^{AAD}	“ “	30,000/=
“	“	4 ^{AAD} & 5 ^{AAD}	“ “	15,000/=

t) Cashuuraha calaamadaha ganacsiga ee meheraduhu way la laban-laabmayaana haddii xajmiga calaamada meheraddu (size of sign board) ka waynaado hal mitir oo laba jibaaran (1m²).

QODOBKA 4^{AAD}

CASHUURTA MAAWEELADDA

Maaweelada sida riwaayadaha, filimadda, ciyaaraha iwm. Waxay degmooyinku cashuur ahaan uga qadayaan boqolkiiba shan (5%) dakhliga ka soo xerooda tigidhkiiba.

QODOBKA 5^{AAD}

CASHUURTA BEERAHA

Beeraha waraabka, kuwa roobka iwm waxay Degmooyinku ka qaadan doonaan cashuurahan sanadkiiba:

- Beeraha waraabka/Beeraha Beeyadda	SH.SL.	15,000/=
- Beeraha roobka/Beeraha Moxorka	“ “	10,000/=

QODOBKA 6^{AAD}

CASHUURTA QIIMAHA GURYAHA DAARAHAA AH

b) degmooyinku waxay ka qadayaan guryaha daaraha ah cashuur midaysan oo u qaybsan darajooyinka qaybaha magaalada iyo dhismayaasha oo kala ah:

- Nooca	A-1	SH.SL.	200,000/=	Sanadkiiba
“	A-2	“ “	150,000/=	“
“	A-3	“ “	100,000/=	“
“	B-1	“ “	90,000/=	“
“	B-2	“ “	80,000/=	“
“	C-1	“ “	50,000/=	“
“	D-1	“ “	30,000/=	“

t) Darajooyinka noocyada guryaha waxaa lagu salaynayaa qiimaha guriga, aaga uu yaalo sida aag ganacsi, aag deegaan (residential) iwm, wax soo saarkiisa iyo masaalaxadiisa uu ku fadhiyo.

- Caasimadda	SH.SL.	50,000/=
- Magaalooyinka W/weyn	“ “	30,000/=
- Magaalooyinka kale	“ “	10,000/=

r) Khidmadda samaynta naqshadaha dhismayaasha cusub ee bilawga ah waa:-

- Caasimadda	SH.SL.	50,000/=
- Magaalooyinka W/weyn	“ “	30,000/=
- Magaalooyinka kale	“ “	10,000/=

s) Cashuuraha soo eegista jagooyinka (Boosaha cusub ama badallaada waa:-

- Caasimadda	SH.SL.	50,000/=
- Magaalooyinka W/weyn	“ “	30,000/=
- Magaalooyinka kale	“ “	10,000/=

QODOBKA 8^{AAD}

CASHUURTA KAAWANADDA IYO GAWRACA

XOOLAHA

Degmooyinku waxay xaq u yeelanayaan cashuur midaysan oo la xidhiidha khidmadda gawraca xoolaha, oo ah sidan:-

b) - Geella	SH.SL.	3,000/=	Neefkii
t) - Lo'da	“ “	2,000/=	“
j) - Adhiga	“ “	500/=	“

QODOBKA 9^{AAD}

CASHUUTA KALA WAREEJINTA HANTIDA GUURTA

IYOMA GUURTADDA

Waxay Degmooyinku ka qaadanayaan hantidaas la kala wareejinaayo cashuur ahaan boqolkiiba seddex (3%) qiimaha guud ee hantidaas.

QODOBKA 10^{AAD}

CASHUURTA BERKADAH, WARAHA IYO BALAYADA

Degmooyinku waxay cashuur ahaan uga qaadayaan sanadkiiba lacagahan hoos ku qoran (Haddii cid gaar ahi leedahay).

b) - Berkaddaha	SH.SL.	30,000/=
t) - Belayada iyo Waraha	“ “	30,000/=

QODOBKA 11^{AAD}

CASHUURTA HARGAHA IYO SAAMAHA

b)– Saanta Geella	SH.SL.	1,000/=
t)– Saanta Lo’da	“ “	1,000/=
t)– Hargaha Adhiga	“ “	300/=

x)- Cashuurta Hargaha iyo saamaha waxa la qaadayaa iibka u horeeya oo kaliya waxayna kala mid yihiin mudada jid marka (transit) ta xoolaha nool oo ah 21 cisho.

QODOBKA 12^{AAD}

CASHUURTA DIWAANGALINTA

b)- Degmooyinku waxay ka qaadanayaan hantida guurta & hantida ma guurtada ah ee wax soo saarka leh ka jira degaanadooda cashuur ku magacaaban diwaan galin, oo sand kasta la qaadi doono bilowgiisa.

1. Buldoosaradda iyo Sheewalada	Sh.Sl.	200,000/=	Sanad
2. Cagafyada yar yar	“ “	100,000/=	“

3. Gadiidka 24 ton ama ka weyn	“	“	80,000/=	“
4. Gadiidka 12 ton ilaa 24 ton	“	“	50,000/=	“
5. Gaadiidka 6 “ “ 11 ton	“	“	30,000/=	“

6. diwaan galinta hantid sida Beeraha, Waraha, Barkadaha, ceelasha, dhismayaasha, dhulka
Shatiyada ganacsiga iwm sh.sl. 10,000/= sanadkii.

t) waxa kale oo maamuladda Degmooyinu ka qaadan doonaan gaadiidka dadweynaha cashuur
maal meed ku waajibaysa marka uu ka kiraysanayo istaanada (safar walba), taas oo ah ta ugu
badan 1,000/= Sh.Sl. maalin kasta baabuurkiiba.

QODOBKA 13^{AAD}

CASHURTA DAD DHIGID

1. Waraaqaha qoyska (Family sheet)	SH.SL	20,000/=	midkiiba
2. Taysaro	“ “	15,000/=	“
3. Dhalasho	“ “	10,000/=	“
4. Sugnaanta	“ “	10,000/=	“
5. Asluubta	“ “	10,000/=	“
6. Buuga caafimaadka	“ “	20,000/=	“
7. Jinsiyada	“ “	10,000/=	“
8. Guurka	“ “	10,000/=	“
9. Furniinka	“ “	30,000/=	“
10. Dhimashada	“ “	5,000/=	“

QODOBKA 14^{AAD}

CASHURTA BADEECADAHA DIBADA

- b) Degmooyinka kastamaddu ka yaalin waxay xaq u leelanayaan in Wasaaradda Maaliyaddu u qaado 10% oo ay ku yeelanayso cashuurta guud ee Dawladda Dhexe (customs duty) ka qaado fursadaasi sidii horeba looga qaadi jiray Deg/ka Saylac & Burco.
- t) waxa xeerkani mamnuucayaa, cashuuraha badeecadaha jidmarka (Transit) ee D/hoose ku qaataan kantaroolada.
- j) Waxay W/Maaliyaddu siin doontaa Degmooyinka deeq ku magacaaban (Kabka) oo ku salaysan CAWIL CELIN AHAAN lacagihii hore u soo gali jirtay kontaroolada gaar ahaan degmooyinka aan helin (10%) kor ku xusan.
- x) Guud ahaan kastamadu waxay qaadi doonaan (12.5%) (Customs duty-ga) oo ay ka reeban tahay 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 Wasaarada Maaliyada. Degmooyinka aan kastanka lahayn iyo kabida lacagta ka gafta shanti waalaha 10%-ka ah Hargeysa – 51.26%, Burco – 21.39%, Gebilay 9.87%, Boorama 9.86%, Sheekh 3.75%, Saylac – 2.18%, Baki – 1.69% isugayn 100% ka ah Lacagta guud oo dhan (4.581 bilyan).
- Kh) Degmooyinka cusubi waxay ku yaalanayaan kabkooda miisaaniyadeed, Degmooyinkii ay Hore uga farcameen.

QODOBKA 15^{AA}D

CASHUURTA WAX-SOO SAARKA GUDAHA

- b) Dalagyada soo go'a sid:- Hadhuudhka, Heeda, Gelayda, Qamadiga, Digirta, Milixda, Faasuuliyaha, Tukhunka, Misirka, Moxorka malmalka iwm. Kiintaalkiiba Sh.Sl. 1,000/= Xabkaha kale (Sh.Sl 500/=), kiiladii malabka (Sh.Sl 500/=), subaga kiiladii (Sh.Sl 200/=), Kaluunka kiiladii (Sh.Sl 100/=).
- t) khudaarta kala duwan, saxaaradii ama kiintaalkii (Sh.Sl 500/=).
- j) Dhagaxa, niiska lawdhiiba (Sh.Sl 2,000/=).
- x) xeerkani wuxuu mamnuucayaa in D/Hoose wax cashuur ah ama khidmad ah ka qaataan

badeecadaha ay ka mid yihiin: Dhuxusha, Nuurada, qoryaha (Xaabadda), Cawska, Balka iyo ogolaanshaha qodida Berkadaha, Balayada, Waraha. Cashurahaas oo sharciga ka hortagga xaalufka Nabaad-guurka (Xeer Ir.4/98), uu u xilsaaray Wasaaradda Horumarinta Reer Miyigga ruqsad siintooda.

QODOBKA 16^{AAD}

CASHUURTA ISTICMAALKA KORONTADA

Degmooyinku waxay cashuur ahaan uga qaadan doonaan matoorada korontada dhaliya ee ka ganacsada degaamadooda Sh.Sl. 1% dakhliga soo gala maalin walba.

QODOBKA 17^{AAD}

CASHUUR MAALMEEDKA SUUQYADDA

1.	Booyadaha Biyaha 8 ton iyo wixii ka badan	3,000/= Maalintiiba
2.	Booyadaha Biyaha 4 ton – 7 ton wixii ka badan	2,000/= “
3.	Dameer biyoodka	1,000/= “
4.	Dameer biyoodka tanaagle ah	500/= “
5.	Xamaal u habaysan iskaashato/urur	500/= “
6.	Baabuurta la kireeyo sida basaska, xaajiyadaha, Tagaasida, kuwa waaweyn.	1,500/= “
7.	Wadhatada yar yar ee kala duwan	200/= “
8.	Miis jeeble yar	200/= “
9.	Muqmadley, Beerlay	100/= “
10.	Kaboole, Timirle iyo Tumaale	200/= “
11.	Caanaha Dhiisha weyn	200/= “
12.	Caanaha dhiisha yar iyo Hadhuudhlay	100/= “
13.	Bagaashle, Raashinle	500/= “

14.	Makhaayadle dibadyaal ah	500/=	“
15.	Dhuxulle Nuuradle	500/=	“
16.	Sigaarle Tanagle	1000/=	“
17.	Dahablaha, Wiciyadle, Bacadle	1000/=	“
18.	Miis Hilible ah	200/=	“
19.	Miis Jaad	1000/=	“
20.	Muqawadka Baagaga Jaadka	2000/=	“
21.	Kolayada Jaadka	1000/=	“
22.	Cashuurta xaqal mafiiqda	100/=	“

QODOBKA 18^{AAD}

Dhammaan maamulada Degmooyinka dalka JSL, waxay si midaysan u qaadayaan heerka ugu sareeya ee cashuuraha u waajibay ee ku cad qodobadda 1-17^{AAD} ee xeerkan, waxa kale oo degmooyinka ka reeban inay qaadan cashuur ka baxsan sharcigan, haddii ay D/dhexe qoraal ahaan ugu idmato mooyaane.

QODOBKA 19^{AAD}

- b) wuxuu xeerkani u ogolaanayaa in maamuladda Degmooyinku ku soo saari karaan xeer-hoosaad wax ka dhimaya qiimaha tacriifooyinka sharcigan, ayagoo u danaynaya maslaxada degmada, hase yeeshee kama hor mari karaan.
- t) Amar goynta cashuuraha maslaxada dadweynaha awgeed hoos loogu dhigay, waxay u soo gudbinayaan Wasaarada Arrimaha Guddaha oo yeelan doona ansixinta kama dambaysta, kadib markuu la tashado Wasiirka Maaliyadda.

QODOBKA 20^{AAD}

Sharci ksta oo ka soo horjeeda xeerkan waa la laalay.

QODOBKA 21^{AAD}

Dhaqan galinta xeerkan waxa si toos ah ugu xilsaaran Wasaaradda Arrimaha Gudaha, Wasaaradda Maaliyada, Wasaaradda Ganacsiga, Taliska Ciidanka Booliska iyo Dhamaan muwadiniinta JSL.

QODOBKA 22^{AAD}

Xeerkani wuxuu dhaqan galayaa marka uu saxeexo madaxweynaha.

ALLAA MAHAD LEH

Maxamed Xuseen Cismaan

Xoghayaha Guud ee Golaha Wakiilada

Axmed Maxamed Aadan

Gudoomiyaha Golaha Wakiilada