



CASHUURTA MUSHAHARKA SHAQAALAHA



WAA MAXAY CASHUURTA DAKHLIGA SHAQAALAHA?

Cashuurta mushaharka shaqaalaha waa cashuurta ku waajibta qof kasta oo dakhli ka hela shaqo uu ka hayo dalka. Cashuurtani waa inuu loo-shaqeeyuhu ka jaro mushaharka shaqaalahiisa, kadibna isagoo uga wakiil ah u xareeyo dawladda. Haddii aad tahay loo shaqeeye, waxaa lagaaga baahanyahay inaad cashuurta ka reebto mushaharka aad shaqaalahaaga siisid, oo ay ku jirto lacag ama faa'iido kasta oo dheer mushaharka. Bil kasta waxaa lagaaga baahanyahay inaad soo gudbisid cashuurta dakhliga shaqaalaha oo aad si sax ah ugu gudbisid xafiisyada Waaxda Cashuuraha Berriga, adigoo sidoo kale ku lifaaqaya xaashida mushararka oo sharraxyasa cadadka lacagta aad bixinaysid.

WAA AYO SHAQAALHAAGA?

Shaqaaale waa shakhsi u shaqeeya qof kale. Marka la qeexayo micnaha shaqo waa in lagu daraa illaa heer agaasime shirkadeed, taaso ah jago xaq usiinaysa qofka mushahar, iyo ka mas'uul noqoshada xafiis dawli ah.

Si kastaba ha ahaatee, shaqaalaha kama mid aha qof ganacsada oo awood u leh in uu qandaraas-hawleed bixiyo, ama uu shaqada u xilsaaro qof kale, isagoo ka mas'uul ah wixii khasaare ka yimaadda hawshaas, wixi agab iyo qalab ee ay hawshu u baahantahayna.

WAA MAXAY NOOCYADA DAKHLIGA IYO FAA'IIDOOYINKA CASHUURTU KU WAAJIBAYSO?

Dakhli uu qof shaqaale ahi ka kasbaday shaqo kasta, waxaa ku waajibta cashuurta dakhliga shaqada. Waxaa ka mid ah lacag si toos ah loo bixiyay ama gunnooyinka aan lacagta ahayn.

Waxay kaloo ku waajibtaa cashuurta dakhligu mushaharka, lacagaha loo bixiyo beddelka fasaxa, lacagta fasaxa, gunnooyinka ama komishinka, iyo kharashaadka safar, kharashka madadaalada, kharashka nolosha, guryaha, caafimaadka, ama gunnooyinka kale.

WAA MAXAY GUNNOOYINKA AAN LACAGTA AHAYN EE CASHUURTU KU WAAJIBTO?

Gunno kasta oo aan lacag ahayn waxaa ku waajibta cashuurta dakhliga. Tusaale ahaan, gunnada gaadiidka, gunnada hoyga, raashin bilaash ah, waxbarasho bilaash ah, saamiyada shirkadda ee shaqaalaha la siiyo. Waxaa ka reeban cashuurta marka qiimaha guud ee gunnooyinka aanay gaadhin 10,000 oo shillin bisha oo dhan.

Kharashka shaqaalaha ajnabiga ah lagu keenayo Somaliland, gunnooyinka hoyga iyo raashinka marka lagu gudo jiro safar-hawleed, iyo lacagaha hawl-gabka ee xaq u leeyihiin shaqaalaha ama caruurtooda kuma jiraan gunnooyinka aan lacagta ahayn ee ay cashuurta ku waajibto.

Waxaa kaloo ka mid ah gunnooyinka aan lacagta ahayn:

- Kharash kasta oo uu qof shaqaale ahi galay oo shaqaaleeyuhu dib ugu celiyay, marka laga reebo kharash uu shaqaaluhu galay isagoo ku gudo jira hawl-maalmeedkiisa iyadoo sababta loo galay kharash ay shaqada la xidhiidho;
- Magdhow la xidhiidha heshiis ama qandaraas la joojiyay ama dhammaaday, ama lacago gadaal laga bixiyay oo ku lifaaqnaa heshiis shaqo;
- Caymiska nololaha oo uu bixiyay shaqaaleeye cashuur-dhaaf xaq u leh, caymiskaas oo manfac u leh shaqaalahaasi ama qoyskiisa;
- Lacag la siiyay shaqaale oo ku lifaaqnaayd buuxinta shuruudo gaara ama isbeddelo lagu sameeyay shuruudaha shaqaalanamida;
- Qiime dheeraad ku ah saamiga ama xuquuq ay ku wada heshiiyeen qof shaqaale ah iyo loo shaqeeyaha.

QAABKEE BAA LAGU XISAABINAYAA GUNNOOYINKA AAN LACAGTA AHAYN?

Qiimaha gunno aan lacag ahaan loo bixin waa in lagu daraa mushaharka lacag ahaan loo bixiyay. Xeerka Dakhliga wuxuu leeyahay shuruudo loogu talo galay in lagu xisaabiyo qiimaha gunnooyinka. Inta badan, kharashka gunnooyinka aan lacagta ahayn waxaa laga jarayaa kharashka ama qiimaha uu shaqaaluhu ku daryeelay.

Alaabta, hantida, ama adeegyada uu shaqaaleeyuhu siiyay shaqaalihiiisa, waxaa lagu qiimaynayaa qiimaha suuqa iyada oo laga jarayo kharash kasta ee uu ku daray shaqaalaha.

Haddii gunnada la bixiyay ay tahay hoy ama guri, qiimaha gunnadaas waa inay ka yaraataa mid ka mid ah labadan qodob ee hoos ku xusan:

- Qiimaha suuqa ee kirada guryaha, ama
- 15% mushaharka shaqaalaha iyo gunnooyinka kale oo la isku daray.

Haddii gunnada ay tahay gaadiid si gaar ah loo isticmaalayo, qiimaha gunnadaas waxaa loo xisaabinayaa qaabkan:

$$(20\% \times \text{qiimaha suuqa} \times (\text{maalmaha la heli karo}) / (\text{maalmaha sannadka}) - \text{mushaharka shaqaalaha})$$

Qaabkan kor ku xusan:

- Qiimaha suuqa waxaa loogala jeedaa qiimaha wakhtigi ugu horreeyay ee gaadiidka lagu wareejiyay shaqaalaha.
- Maalmaha la heli karo macnahoodu waa tirada maalmaha loogu talo galay in shaqaaluhu adeegsado gaadiidka, iyadoo maalmaha kala dhiman loola dhaqmayo inay dhamaystiranyihiin.
- Mushaharka shaqaaluhu waxaa loola jeedaa lacag kasta oo uu bixiyay loo shaqaaluhu.

MAXAAN U BIXIYAA CANSHUURAHA?

Cashuur-bixintu waa mas'uuliyad sharci ah oo ka jira Somaliland, sida dalalka madaniga ah.

Lacagta lagu bixiyo canshuuraha waxay si toos ah ugu socotaa adeegyada ay dawladdu bixiso, sida ammaanka, caafimaadka iyo waxbarashada.



PHONE XIRIIRKA FOOMAMKA CASHUURTA

26 June	514871
Ga'can Libaax	514824
Ahmed Dhagax	525560
Ibrahim Koodbuur	527818
Mohamed Haybe	526370
Xarunta Dhexe	518253

WAA MAXAY TACRIIFADDA CASHUURTA MUSHAHARKA SHAQAALAHA?

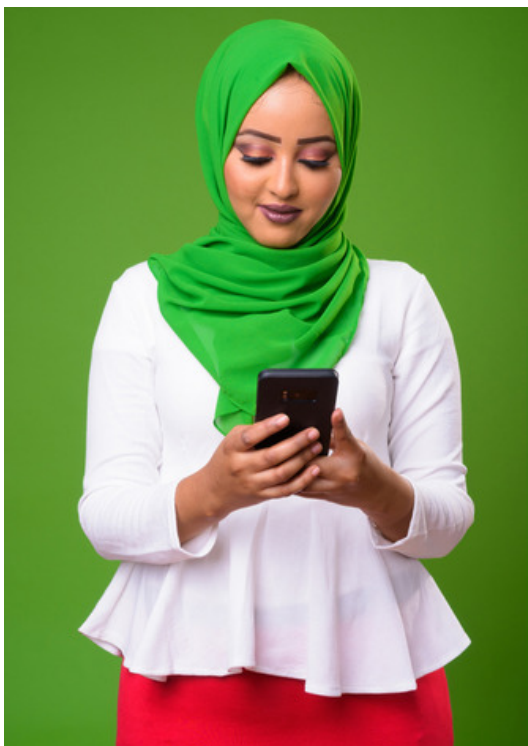
Mushaharka shaqaalaha waxaa loo cashuurayaa qaab heeraysan, taasoo macnaheedu ka dhiganyahay in shaqaalaha mushaharkiisu ka yar yahay 5,000,000 oo Shillinka Somaliland ah qaata sannadkiiba (ama 416,667 shillin bishiiba) aanay ku waajibin wax cashuur ah. Mushaharka shaqaale kasta oo intaa wax ka badan qaata waxaa ku waajibta cashuurta tacriifaddeedu tahay 6% (5% oo cashuurta shaqada iyo 1% cashuurta moorka) oo laga reebayo mushaharka la kasbaday bisha ama muddada shaqada.

Tacriifadda ku habboon heer kasta waxay ku qoranyihiin shaxdan hoos ku xusan. Dakhliga ee ay cashuurta ku waajibto waxaa loola jeedaa mushaharka lacag ahaan loo bixiyay iyo qiimaha gunnooyinka aan lacag ahaan loo bixin.

Mushaharka Sannadlaha Ah	Mushaharka Bil Kasta	Sicirka Cashuurta
SL/Shs 5,000,000 iyo wixii ka hooseeya	1-416,667	0%
SL/Shs 5,000,000 iyo wixii ka badan	Ka badan 416,667	6%

Shaxda hoos ku xusan waxay muujinaysaa tusaale habka loo xisaabinayo cashuurta mushaharka bil kasta. Shaqaale kasta oo mushaharkiisu ka badanyahay 416,667 Shillin waxaa laga reebayaa 6%.

Magaca Shaqaalaha	Dakhliga Guud	Lacagta La Cashuuri Karo (0%)	Lacagta La Cashuuri Karo (6%)	Cashuurta Laga Hayo
Mahmoud	500,000	416,667	83,333	5,000
Mustafa	700,000	416,667	283,333	17,000
Mohamed	900,000	416,667	483,333	29,000
Zahra	1,100,000	416,667	683,333	41,000
Ahmed	1,400,000	416,667	983,333	59,000
Cashuurta guud ee laga jaray shaqaalaha, lana bixiyay				151,000



Macluumaadka khuseeya mushaharka/gunnooyinka la siiyay shaqaalaha bil kasta waa inay ka muuqdaan foomamka xisaab-celinta ee loo gudbinayo xafiisyada Waaxda Cashuuraha Berriga bil kasta. Cashuurta waxay ku salaysantahay qiimaha musharka iyo gunnooyinka la siiyay shaqaalaha bishaas.

NIDAAMKA XISAABINTA CANSHUURTA

Bogga Wasaaradda Maaliyadda SomalilandMoF.org waxaad ka helaysaa qaab-xisaab kuu awood siiya inaad si sax ah uu qiimaysid qiimaha loo baahanyahay in laga jaro shaqaalaha, iyadoo ay ku jiraan qaabka loo xisaabiyo gunnooyinka gaadiidka iyo hoyga.

SomalilandMoF.org

WAA GOORMA XILLIGA LA BUUXINAYO FOOMKA XISAAB-CELINTA EE CASHUURTA SHAQADA?

Haddii aad tahay loo shaqeeye, waxaa kugu waajiba ah inaad buuxisid foomka xisaab-celinta cashuurta shaqada (Form 04) bil kasta. Foomkan iyo hagiihiisa waxaa laga heli karaa xafiisyada Waaxda Cashuuraha Berriga, ama mareegta Wasaarada Maaliyadda (somalilandmof.org)

Waxaa kaloo waajib kugu ah inaad ku xustid foomka bilaha ay shaqaaluhu hawsha ku guda jireen, laakiinse aanay wax mushahar ama gunnooyin ah ku qaadan. Haddii aad shaqo joojin rasmi ah ku samaysay shaqaalahaaga, waa inaad la socodsiiid xafiisyada Waaxda Cashuuraha Berriga si looga saaro shaqaalahaas diiwaanka si aanad u muttaysan ganaax.

Markaad soo gudbinaysid mushaharka iyo gunnooyinka bil kasta, waa inaad foomka xisaab-celinta cashuurta shaqada kusoo gudbisaa muddo 15 maalmood gudahood ee bisha xigta. Haddii aanay suurto gal ahayn inaad soo gudbisid cashuurta muddadii loogu talagalay, waxaad soo qori kartaa codsi qoraal ah oo aad ku dalbanaysid inaad qayb-qayb ku bixisid inta aan la gaadhin wakhtiga kama dambaysta ah ee xisaab-celinta. Codsigu waa inuu sharaxaa sababta aad ugu baahan tahay wakhtiga dheeraad ah.

HALKEEN KU BIXIYAA CASHUURTA SHAQADA?

U gudbi cashuurta lagugu leeyahay xafiiska lacag-qabashada ee Waaxda Cashuuraha Berriga ee kuugu dhow, kaasoo ka diwaangashanyahay ganacsigaagaagu.

KA WARRAN HADDII AANU KA REEBIN LOO-SHAQEYUHU SHAQAALIHIISA CASHUURTA SHAQADA?

Loo shaqeeye kasta oo aan ka reebin shaqaalaha cashuurta shaqada waxaa ku waajib ah inuu isagu jeebkiisa ka bixiyo qiimaha lagu leeyahay?

KA WARRAN HADDII AANU SOO BUUXIN FOOMKA, BIXININ CASHUURTA 15-KA BISHA KU XIGTA BISHA CASHUURTU KU WAAJIBTAY?

Loo shaqeeye kasta ee aan bixin cashuurta shaqada shaqaalaha muddadii loogu talo galay waxaa ku waajibaya ganaax qiimihiisu dhanyahay \$100 maalin kasta oo ka mid ah muddada aan lasoo xarayn cashuurtaas. Loo shaqeeyahaas waxaa kaloo dhici karta in lagu xukummo dambi, oo uu bixiyo ganaax dhan \$1,500.



Loo shaqeeye kasta oo bixiya cashuurta xilli ka dambeeya waqtigi loogu talo galay waxaa ku waajibaya ganaax 2% ah oo laga billaabayo maalinta laga bilaabay inuu bixiyo illaa maalinta lacagta laga qabtay. Ganaaxanna waa ku waajib loo shaqeeyaha xittaa haddii loo ogolaaday muddo-kordhin uu ku bixiyo cashuurta.

MUDDO INTEE IN LE'EG BAA LOOGA BAAHANYAHAY IN LA KAYDIYO DIWAANKA XISAABTA?

Diwaannada xisaabta ee cashuurta mushaharka shaqada waa in kaydka lagu hayo muddo 5 sanno ka dib sannadki mushaharkaas la bixiyay.

WASAARADA HORUMARINTA MAALIYADDA
QAYBAHA CASHUURAH BERRIGA
SHA'AB AREA A, HARGEYSA, SOMALILAND
EMAIL: INFO@SLMOFINLANDREVENUE.COM
XAFIIS MEESHU KU YAALO:

Form04

	Jamhuuriyadda Soomaalilaan Wasaaradda Maaliyadda Waaxda Cashuuraha Berriga	Republic of Somaliland Ministry of Finance Inland Revenue Department	
EMPLOYMENT INCOME TAX RETURN FORM			
File return for a month by 15th of next month!		General filing information	
		1. Tax Period (Month of)	20.....
		2. Reporting Period	1 st to 15 th of each Month
<small>Instructions: The employer should complete and submit to IRD Office the monthly return of employment income withheld within 15 days after the end of the period. Please read the fields before and while completing this form and attach all the required documents for expeditious processing of your return. There are penalties for not filing a tax return, filing late or for filing false return (sections 16, 17 and 21 of Revenue Act 72/2016).</small>			
Section A: Taxpayer's Details			
A1. Employer's Full Name	Registered?		
A2. Trade Name (if different to Taxpayer's Name)	A3. TIN	Include your TIN!	
A4. Business Address (District)	A5. Village		
A6. Mobile Phone Number	A7. Email Address		
A8. Size of taxpayer	Large taxpayer <input type="checkbox"/>	Medium taxpayer <input type="checkbox"/>	Small taxpayer <input type="checkbox"/>
Section B: Computation of Employment Income Tax withheld by the employer			
Category of employees			Number
B1.	Number of Permanent employees (including short and long term contracts)		
B2.	Number of Occasional/Temporary employees		
B3.	Number of employees with second employer		
Computation of chargeable income and tax due			Amount
B4.	Total wages and salaries. Take the total from the column of the Appendix.		
B5.	Total allowances in cash paid, bonus and taxable payment. Take the total from the column of the Appendix.		
RR.	Total benefits in kind (20% of free use of vehicle, 15% of accommodation etc.)		