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REPORT ON TAX REFORM IN SOMALIA:

EVALUATION OF THE RECOMMENDATIONS AND SUGGESTIONS FOR IMPLEMENTATION

Prepared for

Agency for International Development
USAID/Mogadishu

Under Contract
(Contract No. AFR-0348-C-5037)

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1. Report of Sub-Committee on Direct Taxes.
2. Report of Sub-Committee on Indirect Taxes.
3. Report of Sub-Committee on Customs.

NOTE:
Within the time frame of this mission it has proven to be impossible to have a complete English version of the three reports. They are appended here in the original language in which they have been written. The sole purpose of appending the reports is to ensure the completeness of this study. Unofficial translations were provided to this consultant by Mr. Hussein Siad (Program Specialist/USAID), for which he is most grateful.

PREFACE

The Ministry of Finance and Treasury of the Government of Somalia requested from USAID/Mogadishu the Services of a short-term consultant to review and finalize the work of the GSDR Tax Reform Commission and advise the same on harmonizing specific recommendations within the frame of reference of an overall tax reform.

International Science and Technology Institute, Inc. fielded Dr. Fuat M. Andic, who previously had prepared two reports on Somalia's tax systems and related aspects, one entitled "Report on the Tax Structure and Tax Administration in Somalia" (March 1988) and the other "Assistance to the Government of Somalia Democratic Republic's Tax Reform Commission" (July 1988). Both reports were submitted to USAID and the Government of Somalia.

The present mission is the logical extension of the previous two. Dr. Andic stayed in Somalia from December 6 to December 18, 1988, where he carried out his duties as specified in the scope of work prepared by USAID/Mogadishu. This report complements and supplements the work of the previous two missions and forms an integral sequel to his previous reports on the country's tax structure, tax administration, and their reform.

Throughout his stay Dr. Andic has maintained constant contact with USAID/Mogadishu officials and briefed Ms. Lois Richards (Director) and Mr. Randy Peterson (Program Economist) about his findings. Mr. Hussein Siad (USAID/Mogadishu), Mr. Abdi Aden (MOFT) and a number of high ranking Ministry officials as well as many members of the Tax Reform Commission discussed with him openly and frankly the matters pertaining to reform efforts. Prior to his departure, Mr. Andic also had lengthy conversations with Messrs Yusuf Ali Nur and Muhammad Hassan Barre, Vice-Ministers of MOFT, about his findings and his recommendations. He wishes to thank them all for their assistance and support, their interest in his work, and for the kind friendship they extended to him.

I. SCOPE OF THE REPORT

1. Background

This report has been prepared after two weeks of consultations with the Tax Reform Commission (TRC) and high ranking ministerial staff, and after reviewing thoroughly the reports of the sub-committees of the TRC. It summarizes their recommendations and evaluates them critically. It suggests the ways and means of harmonizing them in order to culminate in a final single report conducive to policy actions. It also proposes in a summary form various components of technical assistance which may become a necessity if the Government were to implement the recommendations of the TRC.

TRC was created by virtue of the ministerial decree of March 1, 1988, and had the following mandate:

- to review the existing tax laws and their implementation and analyze the relationship between the tax laws and the economic conditions of the Country;
- to advise on the ways and means of identifying new sources of income;
- to review the base, rates, and the administration of the existing taxes;
- to advise on the tax collection system, application of laws, and training of personnel;
- to suggest administrative improvements;
- to provide an appropriate training program for the staff.

The TRC was composed of 40 members divided into three sub-committees. The Ministry staff constituted the majority in each ad every sub-committee. The sub-committees have completed their respective reports and submitted them to the Ministry. During the process of their deliberations this consultant has worked with each sub-committee (July 6 - July 18, 1988) with the view of assisting them in their deliberations.[1] In addition he has also prepared a

[1]See ISTI, "Report: Assistance to the GSDR Tax Reform Commission" July 1988.

short report entitled "Tax Reform and Tax Administration in Developing Countries."[2] It was made available to the commission members, with the view of aiding them in their deliberations.

Three sub-committees have now completed their tasks and submitted their respective reports to the Ministry. A single report unifying and harmonizing the findings as well as the recommendations of the three sub-committees is yet to be prepared.

2. Scope of Work

Upon termination of the sub-committees' reports the Ministry of Finance requested technical assistance from USAID in the form of a follow-up consultancy. As was agreed between the Ministry and USAID/Mogadishu, the Consultant would advise the TRC and the Ministry on the following:

- Update USAID and TRC on recent experiences in other countries which have undergone tax reform;[3]
- Review TRC's work, discuss any difficulties they may be encountering, and offer advice as required;
- Discuss with USAID and TRC Somalia's tax reform goals and objectives and the conflicting objectives facing the TRC, and work with its members to find ways to achieve the major objectives;
- As requested, provide guidance or suggestions to the TRC on the steps to take to implement an effective tax reform;
- Discuss with USAID, the TRC and Senior MOFT officials follow-up to, and implementation of recommendations made by Dr. Andic in his tax study completed in July;
- Discuss with USAID and the TRC problems related to the improvement of tax administration;

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[2]This report was included as Appendix II to the above mentioned report.

[3]The USAID/Mogadishu was informed that since the consultant's last report on the subject matter there has not been any substantial experience in LDCs. Hence, this task was omitted.

- Assist the TRC in finalizing its report and drafting an action plan for its implementation, in quantifying the potential impact of proposed changes on revenues and private sector activity;

- Prepare a report for USAID and GSDR which summarizes the discussions with the TRC. The report is to contain an annex designed to form the conceptual basis of a draft Project Identification Document (PID) for a proposed FY 1990 project to assist the GSDR in implementing proposed tax reforms.

3. Organization of the Report

This report corresponds to the requirements of the scope of work. It summarizes the discussions held with the TRC members, as well as with the senior staff of the Ministry. It analyzes the recommendations of the sub-committees, paying special attention to the requirements of harmonization among them. It also sets the guidelines for the preparation of a single final report. Special attention is given to matters pertaining to tax administration. The report does not contain concrete suggestions on further assistance to the MOFT to implement TRC's recommendations. This particular requirement of the scope of work has already been submitted directly to the Director of USAID/Mogadishu separately in the form of an aide-mémoire, as agreed by the USAID/Mogadishu officials and the consultant.

II. TRC'S DELIBERATIONS AND RECOMMENDATIONS

1. Introduction

TRC's mandate has been detailed in the previous section of this report. The Commission was expected to come up with concrete suggestions for additional revenue sources without hindering equity and efficiency considerations. It was also expected that the reports of various sub-committees would propose appropriate measures for administrative improvements and identify the training needs of the Ministry personnel.

Prior to the analysis of the sub-committee reports it is convenient to review the changes that have taken place in Somalia's tax structure while the work of the TRC was in progress. This review is of utmost importance, since to some extent certain new taxes have preempted the recommendations of the TRC. Hence, first a summary of the new taxes is given; this is followed by the analysis of TRC's recommendations.

2. Changes in the Tax Structure Prior to the Report of TRC

GSDR is in dire need of improving its revenue performance, as well as containing its recurrent expenditures. Its ever growing current account imbalance, it seems, has forced the Government to take measures without waiting for the final report of the TRC. Certain international commitments have also been a deciding factor in this direction. Most of the new measures have been put into effect as of August 15, 1988. There have been six distinct new measures which can be summarized as follows:

1) The specific duties on imports of petroleum (the only item levied at specific rates in the tariff system) have now been replaced by an ad-valorem tax of 16% on diesel fuel and 40% on gasoline. It is estimated that this tax would yield about 360 million shillings in the remaining months of 1988, and 1,245 million shillings in 1989.

2) The sales tax rate has been raised from 5% to 10%. The revenue impact of the rate increase is somewhat difficult to estimate. According to IMF[1] the yearly yield should be around 590 million shillings. MOFT does not provide a separate yield estimate but combines it with that of the new service tax (see paragraph 4). Preliminary data provided to this consultant by the Office of Indirect Taxes of the MOFT suggests that the combined yield may reach the level of 900 million shillings in 1989.

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[1]See: IMF, Somalia - Staff Report, September 8, 1988, P.12

3) Increase in the rates of the rental income tax is another revenue enhancing measure. The old rate was proportionate and effectively stood at 21% after allowing for a 20% expenditure deduction. The new rate system is progressive. Rental income, which is 120,000 shillings or less is levied at 22.5%; the portion of income between 120,000 and 240,000 shillings is levied at 25%, and finally income exceeding 240,000 shillings is taxed at 30%. There is a wide discrepancy between the IMF and the Ministry estimates of its yield. The Ministry, based on the quarterly collection figures, expects the new rates to yield about 240 million shillings in 1989, while the Fund estimate is more conservative at around 123 million shillings.

4) The coverage of the sales tax has now been extended to a variety of services which are levied at the rate of 5%. IMF estimates the yearly tax collection to be around 470 million shillings. The Ministry does not have a separate estimate for this new tax. It is included in the estimates of sales tax proceeds (see paragraph 2 above).

5) An airport departure tax is now imposed of US$20 for foreigners and 1,000 shillings for Somalia citizens. The annual yield is around 90 million shillings according to IMF, and 60 million shillings according to the Ministry.

6) The income of banana producers is now subject to a withholding tax of 7%. It is a gross income tax and SOMALIFRUIT has the obligation to withhold it from the incomes of producers who sell their crop to this company. IMF's estimates suggest that the fisc could collect 245 million shillings in 1989. The Ministry's estimates are much more modest and range between 125-150 million shillings. It is worth noting that this tax should have an appreciable impact on the revenue structure, since previously banana producers virtually paid no tax.

As this brief summary indicates, all new measures have been taken with one single aim in mind: additional revenue. The effects on equity, efficiency, and price stability have obviously been brushed aside. A detailed analysis of each of the above measures cannot be carried out in this report. Nevertheless, certain brief observations are in order.

The new rates on gasoline and diesel implicitly double the tax burden. The measure will inevitably increase the cost of production, raise prices to consumers, and lead to higher inflationary pressure in the country. The same observation is also valid for the sales tax. Moreover, the new 5% sales tax on

services will put additional burden of control on the Ministry which at present ill affords it. The new rental income tax rates appear to obey no rationale at all. A country like Somalia, where fiscal control is weak, needs simplification of assessment and collection, rather than complications. Fake contracts and declarations may very well ensue from a progressive tax of this nature. Moreover, from the equity standpoint the Government should strive to move toward a unified income tax levied on all incomes irrespective of source. The new measure does exactly the opposite. Airport departure taxes are accepted all over the world as a service fee. There is no reason for Somalia to be an exception. However, the Government would be well advised if it earmarks the proceeds of this tax for airport improvement which is badly needed. Finally, the withholding tax on banana producers can be considered a step in the right direction not only from the revenue standpoint, but from the equity stand-point as well. Assuming that this tax cannot be shifted forward (which is a logical assumption given the international market conditions, as well as the determination of prices under bilateral agreements over a given period) the banana producers, who so far have escaped from the tax net, will now be contributing to the current revenue of the government.

3. Recommendations on Indirect Taxes

The report of the sub-committee on the indirect taxes is rather concise (9 pages). It is divided into two sections. The first section deals with taxes on production, sales and other taxes, and the second reviews the tax administration. The recommendations related to administration will be reviewed in Chapter IV.

The report recommends that the base of the sales tax be extended to cover restaurants, services of financial institutions, airport services (in the form of a departure tax), airline tickets, and other services that might be deemed necessary and desirable. The expanded sales tax should be implemented after a careful study of such taxes and their administration in other countries. In the meantime, for a better control businesses must be required to enter the tax amount as a separate item in the invoices issued to purchasers, and the copies of such invoices should be submitted to MOFT.

The report also points out one of the major shortcomings of the excise tax, namely the uncertainty and vagueness of the list of productive activities subject to excises which are levied on imports as well as on domestic goods at the manufacturing level. However, the list of goods which are subject to excises and the rates at which they are levied is unclear and incomplete. The sub-committee suggests a better definition of manufacturing activities. Accordingly, products produced in establishments that employ 10

workers or more and have fixed capital of 10 million shillings or more should be subject to excise taxes; and the list should be revised annually to take account of changes and the expansions in domestic manufacturing.

In the realm of other indirect taxes the sub-committee recommends a series of measures which are all directed to raise revenues. These are as follows:

- Increase in the annual fee for driver's licenses and vehicle inspections from 100 to 500 shillings and the stamp duty from 8 to 200 shillings.

- Change the motor vehicle registration fee from specific to an ad-valorem fee.

The sub-committee also suggests a number of minor administrative changes.

- The vehicle circulation tax should be collected yearly, rather than quarterly;

- The entertainment tax should be collected by the Central Government and the participation of local governments should be eliminated; and

- The tax on advertisement should be collected by the Ministry of Finance instead of the Ministry of Information, and should become part of general revenue.

4. Recommendations on Direct Taxes

The report of the sub-committee on direct taxes focuses its attention on purely revenue raising measures. Although it analyzes most of the direct taxes from the legal and historical perspective, major issues that plague this group of taxes are unfortunately not dealt with. There is no mention of equity and efficiency considerations, nor is there any discussion of the impact of direct taxes on the private sector.

One major recommendation is the need to revise the income tax schedule for wage earners since the schedule is completely out of date and eroded due to inflationary developments. The second major recommendation is to change the tax rate on rental income from proportional to progressive.

Other minor suggestions are as follows:

- Somali citizens working for foreign embassies and international organizations should pay the corresponding income tax;
- Workers of small establishments should be forced to pay the income tax;
- Renewal of business licenses should carry the pre-condition of the proof of income tax payment;
- Cooperatives must comply with the law and pay tax on their incomes;
- Construction permits should only be issued when the contractor deposits the estimated (retained) tax on workers' wages;
- Rental incomes should be controlled more rigidly and the contracts based on hard currencies should be carefully controlled; and
- A cadastral survey should be carried out to determine the number of houses rented.

5. Recommendations on Customs

The report of the sub-committee on customs is far the best of the three. It is candid with respect to the shortcomings of the tax system, frank in its criticisms, and courageous in its recommendations. It states flatly right at the outset that no quantitative analysis was possible since the customs offices do not compile statiscics on the quantity and price of commodity imports and the duties they pay. Only global figures area available and these are not conducive to a meaningful evaluation. The sub-committee's endeavors to obtain information about the customs laws and regulations and the rates in the neighboring countries were apparently also unsuccessful.

The sub-committee indicates correctly that the government's major source of revenue is the customs duties. This heavy dependence is neither desirable nor advisable from the stand-point of both equity and efficiency, since it results in the misallocation of resources and slows down the development process. It insists at great length that the dependence can only be reduced if the private sector expands, leading to the enlargement of the tax base. It also points out that the already high tariffs should not be increased any further, simply because they may result in the reduction of imports and consequently in a de-facto reduction in government revenues.

The sub-committee first pinpoints certain major problems to wit:

- The rate structure is outdated, outmoded, and cumbersome, it does not correspond to the realities of current economic conditions.
- Exemptions from customs duties are authorized indiscriminately without a proper rationale.
- Export taxes are only a hindrance to export promotion.
- Tariff structure pays no attention to equity and efficiency considerations.
- High tariffs are causing a widespread contraband practice, depriving the government from collecting due taxes.
- The valuation list is also outdated, and has little practical value.

To rectify the dismal situation in the realm of customs and tariffs, the sub-committee proposes a set of short-term and long-term policy measures.

The short-term policy measures can be summarized thus:

- The valuation list should be updated periodically, but no less than twice a year.
- An internationally known firm (like SGS or P.U., for example) should be contracted to update the valuation list and to render assistance to maintain it updated.
- Exemptions should only be extended to those importers who qalify for such exemptions according to the law.
- All duties levied on exports should be abolished as soon as possible.
- At the extent that the tax laws are lax and confusing, and at the extent that exemptions are granted indiscriminately, coupled with the fact that the Ministry is unable to retain able and honest customs officials, taxpayers seek the ways and means avoiding the payment of customs duties. In some cases they are even encouraged to do so by the high ranking officials. Immediate corrective measures should be taken. Otherwise customs revenues cannot be expected to increase.

The sub-committee's recommendations with respect to long-term measures are equally sane and very much to the point. It recommends that:

- The Ministry should have a permanent tax reform commission. In fact, law No. 112 dated 22/4/1971 establishes such a commission, but the law has never been put into effect. Such a commission should be constituted and also be aided by a small technical independent advisory group.

- The only possible solution to free the government from the high dependency on import duties is to expand the tax base; the tax base in turn can only be expanded if the private sector is encouraged to invest and produce more.

- Laws, rules and regulations related to customs have proliferated inordinately. A commission should be set up to simplify and unify the customs codification.

The sub-committee also pays due attention to the present exemption system and points out rightly that exemptions from customs duties have become haphazard, and much too discretionary. It suggests the following basic rules for the authorization of exemptions:

- Exempt the imports of those industries which produce with at least 60% local raw material.

- Exempt the imports of those industries whose export earnings are higher than their imports.

- Exempt those industries whose local value added component exceeds the value of imported raw or semi-manufactured goods by more than 100%.

- Exempt those industries which produce foodstuff and which clearly substitute imports.

- Recognize exemptions to development projects financed either by bi-lateral or multi-lateral aid provided that the imported equipment is essential to the completion of the projects.

III. OBSERVATIONS AND SUGGESTIONS

1. Internal Consistency

As the previous section reveals, most recommendations have been directed to enhance government revenues. That most short-term recommendations have been directed towards the search of additional revenues is understandable. In a country where current revenues are only 45% of current expenditures (1988 estimates) and the total deficit (when grants are excluded) is four times greater than the total tax revenue, the concern becomes all the more obvious. Nonetheless, with the exception of the report of the sub-committee on customs, no concern is expressed with respect to tax burden, equity, efficiency, and developmental policy aspects. Recommendations fall short of paying attention to such implications of raising the tax rates and/or introducing new taxes.

All recommendations aimed to increase revenue have administra-tive implications, however. Few examples show these implications very clearly. Extending the sales taxes to cover services requires greater control and monitoring the activities of small establishments that the Treasury ill affords. Making the rates progressive on rental income would require not only cadastral information which does not really exist, but also requires experienced Treasury staff to check and control the contracts; and that, at present, is also quite impossible for the Treasury. The change proposed in motor vehicle registration tax seems to suggest two different tax bases (weight or horsepower and value) and it is difficult to discern which base in reality must be the norm.

The sales tax whose rate has been proposed to be increased from 5% to 10% (the government already implemented this suggestion) is imposed on two levels of transactions: import/production and wholesale. The cascading effect must now be more than 20%, which in turn will be reflected in the price level. Unfortunately the report is silent on this aspect. A new 5% service tax on a variety of activities will demand further administrative capabilities that the Ministry does not possess.

With respect to taxes on wages and salaries the sub-committee overlooks the major issue of the rate structure. As it is well known in the country, the rate structure is antiquated and has become meaningless because of the inflationary developments during the past several years. The sub-committee does point out this fact but offers no concrete suggestion as to how the rate structure should be revised; it thereby falls short of one of its purposes.

Similar cases are found in the other reports and the examples can be multiplied. Suffice it to emphasize, however, that the most frequent internal inconsistency in the reports (perhaps with the exception of the report of the customs sub-committee) is the incompatibility of many suggestions aimed purely at raising

revenues and the administrative requirements of an efficient mechanism for their smooth and skilful implementation. Perhaps with the exception of the airport exit tax, all recommended measures require further administrative capabilities and trained personnel which the Ministry does not possess.

None of the reports attempts to quantify the revenue implications of the measures they recommend. This could not have been otherwise. The Ministry does not generate statistical information suitable for a quantitative assess- ment, and the members of the TRC could not possibly invent them.

In a nutshell, the reports fall short of weighing the equity and efficiency implications of the proposed revenue measures. They also fall short of evaluating the administrative requirements. And yet each and every report has lengthy discussions on administrative problems. It is in the opinion of this consultant that unless many of the administrative problems are tackled and solved, neither the suggestions contained in the reports, nor the existing tax system can be implemented properly. It is for this reason alone that this present report has so far refrained from entering into the administrative suggestions and reforms and has left it to the next section. The view of this consultant is that a separate and detailed analysis of administrative reform is sine-qua-non and all suggestions for reforms will hinge upon whether or not the Government wishes to improve the administrative capabilities of the Ministry, and if so, what immediate actions it is willing to take.

2. Harmonization

Any tax reform inevitably gives rise to inconsistencies among the recommendations it embodies. Since the recommendations usually originate from different committees functioning more or less independently from each other, the totality of recommendations may be fraught with the danger of being conflictive. It is therefore imperative that a unified final reform rapport be prepared, and conflicting recommendations, objectives, etc., be harmonized.

The final version of the reform report in Somalia is yet to be prepared. The purpose of this sub-section, therefore, is to call attention to matters which are pertinent to harmonizing the different recommendations of the three sub-committees.

One does not discern incompatibilities from a review of the recommendations. In fact, as the subsequent section will show, there is quasi unanimity with respect to the recommendations germane to the administrative aspects.

Consequently, harmonization is not an important issue at this stage. This stems from the fact that almost the totality of recommendations are directed to one single objective only, namely, raising the government revenues. On a theoretical level there

would be no incompatibility of implementing all of them. The incompatibility, however, does arise if other objectives of an overall tax policy were to be kept in mind. Some examples will suffice to clarify this contention. Doubling the sales tax rate, for example, would definitely lead to price instability or an inflationary pressure, especially if its cascading effect is also kept in mind. It would also worsen the income distribution, or equity, in the country, since this tax will be heavily reflected in low and middle income budgets. Additional increases suggested in other indirect taxes would also lead to the same result.

Raising the tax rates on rental income and converting them into a progressive schedule may easily lead to the misallocation of resources and erode taxpayer's ethics. Exempting from the excise tax those establishments whose assets are 10 million (or less) shillings could lead to inefficiency in resource allocation.

It is of utmost importance, therefore, that in the preparation of the final report these issues be taken up despite the sub-committees' neglect to analyze them. As the sub-committee on customs has pointed out, the heavy dependency on indirect taxes is not conducive to a healthy development; yet if all recommendations are to be implemented, the weight of indirect taxes within the overall revenue of the government will increase even further and hinder developmental efforts.

To summarize: The recommendations do no present a harmonization problem and the implementation of one recommendation does not negate the possibility of implementing another. The grave danger is in directing the recommendations purely towards the revenue raising objective and neglecting totally all the other basic objectives of a good tax system.

3. The Revenue Impact of the Recommendations

None of the sub-committees has ventured to estimate the revenue implications of their recommendations. The sub-committee on customs candidly confesses that no data base exists for such an undertaking. One would suspect that, this also holds true for other sub-committees. The familiarity of this consultant with the data base of the MOFT, or rather the lack of it, leads him to think that to estimate the revenue implications with some degree of accuracy is almost an unaccomplishable task; yet some attempts must be made.

We do have some gross estimates of some of the newly imposed taxes which are also recommended by the sub-committees. These estimates are given in this report (see II.2 above). Based on those figures and on some talks held with the responsible senior officials of the Ministry, the present report presents in a tabular form the revenue implications of the major recommendations. It must be stated categorically, however, that they are at best guesstimates and must

be accepted as rough and ready indicators. Accurate estimates can only be made after a proper data base becomes available in the Treasury. For those taxes which are suggested by the sub-committees and are already implemented by the MOFT proper estimates can be carried out after the data of collections for the year 1988 become available.

Revenue Estimates of Suggested Major Reform Measures

Measures	Yield Range (Million Shillings)[1]
Increase in sales tax and sales tax on services	900 - 1,060
Increase in the tax rate on rental income	100 - 125
Airport departure tax	75 - 95
Elimination of several import duty exemptions	500 - 1,000
Others	25 - 50
Elimination of the export tax	-40 - -60

[1]In 1988 prices

Source: IMF, op.cit.; MOFT estimates, and estimates of this consultant.

IV. TAX REFORM AND POLICY IMPLICATIONS

1. Recommendations and Fiscal Policy

Each and every change in the tax system is bound to have certain implications on the macroeconomic setting. Changes in tax base, rates or in exemptions effect the economy in different ways. In fact taxation as a whole performs a variety of functions in the economy. Over the short run it can stabilize or destabilize depending upon the measures taken. It can mobilize the necessary resources to sustain public expenditures which might have high development content; it may lead towards more (or less) equitable income distribution; and it could also lead to a more (or less) efficient allocation of resources.

As was discussed somewhat tangentially in Section III.2, the suggestions for reform as put forward by the three sub-committees, have several fiscal policy implications. One policy implication, i.e., the financing of public expenditures, is very clear. If all suggestions are implemented, the government revenues can rise by at least 2,000 million shillings which would amount to about 20% of the 1988 revenue yield. On the other hand, indirect taxes would rise from 76.0% to 81.5% of the total tax revenue.[1] This increase in the relative weight of indirect taxes may properly be taken as proxy for the misallocation of resources.

As far equity is concerned, i.e., the equal treatment of equals, the proposed measures are very much contrary to that concept. If for example, a taxpayer derives a yearly income of, say, 30,000 shillings from employment, his effective rate would be about 15%; on the other hand, if the same income is derived from renting his property, the effective tax rate is 22.5%. The basic tenet of equal treatment of equal incomes is grossly violated.

Neither the report on indirect taxes, nor that on direct taxes makes reference to the development of the private sector. And yet the Government has the basic policy of being committed to develop this particular sector. Undoubtedly, to stimulate and to support the private sector requires a host of policy measures within and without the fiscal field which are in fact interrelated. The discussion of all policy measures which are conducive to private

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[1]Calculated from the Ministry estimates for 1988 and 1989. This conclusion is reached by comparing the projected collection for 1988 and budget estimates for 1989. Since many of the recommendations of the sub-committees have been implemented for the purpose of raising immediate revenue, this report takes 1988 and 1989 figures as proxy to support its contention.

sector development in Somalia is not called for at this stage.[1] The notable absence of such considerations, however, is worthy of noting. It must also be added that most of the measures recommended for the direct and indirect taxes would in all probability neither encourage, nor discourage the private sector. The proposal to exempt from excises businesses with investment of less than 10 million shillings and 10 workers or less, certainly discriminates against the larger and more efficient enterprises, but the administrative expediency could dictate such anomalies.

The proposals of the customs sub-committee, on the other hand, do have important policy implications for the private sector. Their recommendation to exempt and exonerate certain imports, as detailed in Section II.5, are all directed to stimulate the private sector (especially industry), to provide greater impetus to exporters, and to encourage local foodstuff production. Especially the last item is worthy of attention, since the importation of processed foodstuff taxes rather heavily the foreign exchange earnings of the country.

In general, therefore, the fiscal policy implications of the recommendations, with the exception of import exemptions, are negative or at best neutral as far as equity, efficiency, and private sector development are concerned.

2. Implementation and Administration

The discussion of the recommendations of the sub-committees with respect to administration has been left to this sub-section because of the almost unanimity among the sub-committees both on the problems and on solutions. To discuss them separately would have been very repetitious. Moreover, in Somalia tax administration is a major issue; this in itself, warrants a separate treatment. In what follows the committees' observations are listed first; their recommendations are given subsequently.

It is worth noting beforehand that any analysis of a tax system and/or its reform is inextricably tied to the administrative possibilities and constraints. Administrative bottlenecks affect the entire range of taxes, old or new, their structure, rate, collection, etc. Irrespective of the merits of the system and its design or its reform, if the administration fails, so does the system. Even a well-designed reform fails to fulfill its

[1]See ISTI, "Report on the Tax Structure and Tax Administration in Somalia," March 1988, p.24ff. (Report prepared for USAID/Mogadishu).

objectives if the administration is not capable of carrying out its functions. In Somalia, administrative constraints imposed on the tax system are extreme. Several studies carried out prior to the work of the TRC attest to this fact.[1]

All three sub-committee reports once again point out several weaknesses which can be summarized thus:

- The Ministry lacks an efficient organization; there is no logical flow of information among different offices.
- There is no proper job description of the posts in the Ministry; in more cases than not officials are not quite sure what is expected of them.
- Salaries are hopelessly low; hence it is impossible to retain qualified and honest personnel.
- Selection of staff is not based on qualifications and experience.
- Records and statistics are not kept properly; in more cases than not crucial statistical information is not available.
- Staff do not receive proper training, therefore lack specialized technical knowledge.
- The chain of command and the flow of information between the Ministry, and regional and district offices are most inefficient and confusing.
- The Ministry shows no initiative for taxpayers' education.
- There is excessive staff in the Ministry, many of whom are basically idle.

Under such conditions naturally the Ministry functions rather poorly and is quite incapable to undertake serious reforms. The mere raising of the tax rates, as is done now, is easy; but this can hardly be called "reform." Whether the tax collection can be increased as much as the law intends is another issue.

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[1]See for example, Vito Tanzi, et al. Tax Survey of Somalia, IMF, August 1980; ISTI, Report on the Tax Structure and Tax Administration in Somalia (Report prepared for USAID/Mogadishu), March 1988.

The sub-committees put forward several suggestions which can be synthesized as follows:

- Selection of staff should be on competitive basis.
- Flow of information in the Ministry should be systematized.
- Proper job descriptions should be prepared.
- A data base system must be established and necessary statistics should be generated on a regular basis, and should be available for all concerned.
- A proper training program should be prepared for the staff and implemented on a periodic basis.
- Senior officials must not be appointed without a commensurate experience in the Ministry (10 years for higher echelons and 5 years for the middle levels).
- Salaries must be revised and raised to retain qualified employees.
- An incentive system must be provided for efficiency.

All three sub-committees list the above as the absolute minimum. It is worthwhile to quote the closing remarks of the sub-committee on customs: "No improvement in the tax system is viable unless the administration is improved."

3. Technical Assistance Requirements for Implementation

If the Somali government wishes to improve its tax structure and the revenue yield the very first step of reform must come from the administrative side. Although the bulk of the recommendations of the sub-committees were concentrated on raising the revenues in the short run, they were also quick enough to point out the major shortcomings in the tax administration. The review of the reports and subsequent meetings held with the senior officials in the Treasury lead this consultant to believe that unless the administration is improved substantially, to increase revenues will become progressively more difficult even if the rates of many taxes are raised. Even that is very dubious, since the rates are now as high as they can get and the taxes continuously fall on a limited segment of the economy.

It is imperative that immediate and drastic measures be taken to reform the tax administration. This is an opinion on which there is international as well as local agreement. It is also important to realize that if the administration is reformed, eventually it

will be possible to lower the rates (e.g. in customs) and still collect a larger amount of revenue.

Given the current state of affairs, the MOFT is not able to initiate and carry out an administrative reform with its own resources alone. This is practically an axiomatic statement that at this stage needs neither proof, nor further explanation.

It is not difficult to enumerate the crucial areas in which the Ministry will need technical assistance:

- In the first place, the Ministry will need expertise to reorganize the Treasury so that a proper chain of command and flow of information are established.

- Concomitantly with it, technical assistance will be needed in the area of personnel administration. Proper job descriptions must be drawn up and the qualifications for each post must be spelt out.

- Treasury will also need assistance in record keeping, filing, and information generation systems.

- Help is also needed in establishing a statistical office where proper statistics are generated and kept; annual reports, budget projections, etc, are prepared according to universally established norms and methodologies. This office will need further assistance not only in having access to computers etc., but it must also have in its disposal a basic reference library. With the help of expert(s) procedural manuals must be prepared; and books and documents and other related materials must be gathered in the reference library.

- Again with the help of experts a rational plan of management training program for all levels of staff must be drawn up (the long-term revenue adviser attached to the Treasury via SOMTAD must be fully utilized in this endeavor).

The management training program cannot and must not be a one-shot affair. Long-term technical assistance is needed in order to ensure the continuity of the management training program.

Unless the technical assistance for administrative improvements is assured and becomes a reality, technical assistance in all other areas are more than likely to yield futile results.

One exception, which is of utmost importance, must, however, be made here, namely the provision of technical assistance to the customs administration in two select areas. Assistance to these areas can be carried out concomitantly but independently from the five areas outlined above.

- First and foremost the customs needs technical assistance in the areas of statistics. A customs expert should be working together with the local officials in setting up a detailed and computerized information system. Moreover, the design of the information system must be such that it must be conducive to the use as a cross-checking system by the offices of direct and indirect taxes.

- An internationally known firm must be contracted (say SGS) to help bring the valuation list up to date, supply te necessary information, keep the list up to date, and initiate the necessary procedures for the simplification and rationalization of the tariff system.

All of the above, however, hinges upon the Government's willingness to implement such reforms. Moreover, the Government must undertake the necessary studies, and must do whatever possible to bring the remuneration of the staff to an acceptable level. Without it, all efforts would fall short of their aims, for either the staff would not be willing to cooperate, or would look for greener pastures as soon as their training is over.

To sum up, one can say that before anything else the reform endeavors should start with the administrative improvements. The Government must be fully committed to carry out such reforms with the help of international expertise.

4. A Tentative Outline for the Final Report

For obvious reasons this report cannot even attempt to draft the final report of the TRC. That is a task that falls on the Chairman of the TRC and the Chairmen of the sub-committees. What is intended in this section is simply to suggest a possible form of presenting the major findings and the recommendations of the sub-committees in an organized fashion so that the decision-maker(s) can quickly grasp the problems and issues, can view the recommendations in their totality, and can evaluate the political feasibility of the implementation alternatives.

It goes without saying that those who are responsible in preparing the final document should first of all analyze all three reports, before drafting the final report. This is an important task to determine the common denominator of the reports. This present report should also be helpful in their endeavor.

The very first chapter (which should be written last) must be an executive summary. It must not be more than two or three pages long, but in that space major issues and solutions must be clearly spelt out. (Keep in mind that the decision-maker may not have enough time in his busy schedule to read the whole report.)

In the subsequent chapters, problems pertaining to specific taxes must be stated, and solutions must be put forward. Every solution must be evaluated from five different angles. These are: revenue implications; equity implications; efficiency implications; implications for the economy and the private sector; and finally implications for the tax administration.

When solutions are listed, the final report should refrain from presenting one single solution. That particular one may not be politically convenient or feasible (always keep in mind that tax reform is a political process). However, the final report may wish to stress the solutions preferred by the sub-committees.

Although the reports of the sub-committees, in more cases than not, lack quantitative information, the final report may wish to consider the attainment of quantitative information and thereby enrich the quality of the final report. Moreover, there is a great wisdom in the old saying that "One figure is better than ten words."

The final report should give due emphasis to the administrative problems and their solutions in a separate chapter. Under current conditions, this is most essential.

After each recommendation, the report will be all that much operationally useful if each recommendation is linked to the proper action plan for implementation. It is not terribly useful for the decision-maker to be told what is to be implemented. He will also need clear indications as to what steps must be taken and when; what the sequences of the various steps should be, and what are the necessary resources (human, financial, etc.) for an orderly implementation.

Finally, the report must be very candid about the future implications if the suggested reform actions are not taken. Once again references should be made with respect to government revenues, efficiency and equity, and the expected course of development of the country.

V. FINAL REMARKS

By setting up the TRC, the Government of Somalia has taken the first logical step towards improving its revenue system. Despite the heavy tilt of the bulk of the recommendations towards raising revenue, the reports have a number of other meritorious recommendations which are worthy of serious consideration.

The reports of the sub-committees and their logical extension, i.e., the TRC's final report, are necessary but not sufficient for a tax reform. The real challenge comes thereafter, with the will of the Government to implement the totality or the majority of the recommendations in an orderly fashion. If the political will is absent, the reports will soon be forgotten. The Government should accept the final report of the TRC in good faith and set up mechanisms to implement its recommendations.

One final suggestion before this present report comes to an end may prove to be useful for the Government. If the decision is taken to implement the reform's recommendations, the MOFT would be well advised if the Minister constitutes and retains a small and highly select committee (selected from outside of the Ministry and with the participation of the private sector) on a purely advisory level to oversee the reform efforts and give him the necessary input in the process of reform implementation. The Minister may even wish to entertain the idea to make this advisory group a permanent one; after all tax reform in Somalia is bound to be, like in many LDCs, an ongoing process.

VI. APPENDICES

1. Report of Sub-Committee on Direct Taxes.
2. Report of Sub-Committee on Indirect Taxes.
3. Report of Sub-Committee on Customs.

NOTE

Within the time frame of this mission it has proven to be impossible to have a complete English version of the three reports. They are appended here in the original language in which they have been written. The sole purpose of appending the reports is to ensure the completeness of this study. Unofficial translations were provided to this consultant by Mr. Hussein Siad (Program Specialist/USAID), for which he is most grateful.

VI. APPENDICES

Appendix 1

Report of Sub-Committee on Direct Taxes

WARBIXINTA GUDDIG

CANSHUURAHA TOOSAN

I. A R A R

B) Aragtida Guud

Dalka Soomaaliya wuxuu ka mid yahay dalalka soo koraya, taasi waxay keentay in dakhli sannadeedka qofka (per capita income) lagu tiriyo qiyaastii U.S.$ 280. Dhanka kale 25% ee G.D.P-gu wuxuu aadaa dhinaca sekterka "Primary"iga ah, 12% dhinaca warshadaha iyo 33% dhinaca adeega. Arrimaha kale oo horumarka dalka aad u hakiya [illegible] ka mid ah [illegible] dadka oo sarreeya kaasoo dhan 3% sannadkii (3% annual growth in population). Sidoo kale, isku dheelitir la'aan baa waxay ka jirtaa dhinaca kheyraadka dalka sida xadka w... quudsiga oo aad uga sareeya kan wax-soo-saarka gudaha, ku tiirsanaasho weyn oo ku lug leh waxa dibedda laga soo waarido oo ka badan, cagsina u ah, waxa dibedda loo dhoofiyo oo aad u yar; maalgelinta oo sideedaba ribix dhalkeedu u hooseeyo, taasoo kolwalba sababsata aqoon darada naga haysata cilmiyada dhinaca maareynta & dhanka ka faa'iideysiga habboon ee kheyraadka dalka (deficiciencies in management Science and resources allocation). Haddaba, wada jirka arrimahaas kore waxay dhibaatooyin iyo isku dheelitir la'aan ka abuureen brograamada "budget"ka Dawladda. Tusaale, sanooyinkii 1983/85, kharashka dawladda wuxuu kor u kacay 170% (in nominal terms) halka kororsiimada dakhliga uu ahaa 33%, kaliya. Sannadkii 1986-ka, waa dhab, in dakhliga dawladda uu aad u kordhay, hase yeeshee waxaa taas barbar socday kharashkii oo isna, sidoo kale, aad u sii kordhay. Haddaba xal u helidda dhibaatada isu dheelitir la'aanta ka jirta dakhliga iyo kharajka dawladda baa waxay dhalisay in dib loo eego

shuruucda iyo habka soo xareynta dakhliga canshuuraha dalka. Canshuuruhu waxay u kala baxaan:

a) Canshuuraha furdooyinka (C.F.) iyo

b) Canshuuraha berriga (C.B.)

Dhanka kale, canshuuraha berrigu waxay iyana u kala baxaan canshuuraha dadban iyo canshuuraha toosan.

Canshuuraha toosan waa xubinta ugu muhiimsan canshuuraha, maxaa-yeelay xagga dakhlig soo saarka ka sokoow, waa canshuur bulshada loo kale saari karo dan yar iyo maal qabeen, aanana sa meyneyn ascaarta, sida canshuurta dadban iyo kuwa furdooyinka. Si kastaba ha ahaatee canshuur waxaa laga dersi karaa xagga dakhliga abuuridda, iyo xagga waafaqsanaanta siyaasadda dhaqaalaha dalka. Xagga dakhli abuuridda canshuurtan waxaa laga fiiriyaa daldaloolada sharciyadeeda iyo maamulka ururinteeda. Tan kale, haddii la doono in la kordhiyo canshuur hore u jirtay waxaa lagama maarmaan ah in sugo soo xareynta tii hore; sidoo kale soo saaridda canshuur cusub waxay u baahan tahay in la xusuusnaado saameynteeda dhaqaalaha (effetii economici). Si arrimahaan loo ogaado waxaa loo baahan yahay, aqoon iyo dadaal kasokow, in la helo xog sugan (dati). Sida la wada ogyahay sannadkii 1986dii magaalada xamar waxaa laga hirgeliyey Mashruucii Tirakoobka canshuuraha Berriga (M.T.C.B.) waxaana saddex iyo tobanka degmo ee xamar laga furay xafiisyo canshuureed. Maadaana degmo walba la gudoonsiiyey natiijadii [illegible] koobka laga [illegible], waxaa aad loogu baahnaa in goobahaan laga helo [illegible] ka [illegible] iyo wixii aanan ka hirgelin canshuur ururinta.

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Sida la ogyahay Guddiga loo xilsaaray daraasadda dib-u-habeynta canshuurahan wuxuu ka koobnaa madax iyo hawlwadeenno xilal badan dusha ka saaran yihiin sidaas awgeed soo ururinta xogta lagama maarmaanka u ahayd daraasaddooda waxay kala kulmeen dhibaatooyin ay ka mid yihiin helid la'aanta shaqaale hoose ee xogtii soo ururiya (rilevazione dati). Inkastoo aanan la hayn xog sugan oo lagu cabbiri karo lixaadka boqoley ee heerka dakhli ururinta, haddana waxaan qiyaaseynaa in canshuurta aan la soo ururin ay ka badan tahay 50%. Sidoo kale waxaan caddeyn nooca ganacsiga iyo canshuur bixiyeyaasha ay ku kala maqan yihiin iyo ugu dambeyn degmada ugu canshuur la [illegible] badan.

Haddii aan ka haddalno canshuuraha xagga waafaqsanaanta siyaasadda dhaqaalaha dalka waa lagama maarmaan in canshuurtu tixgeliso qaybaha dhaqaalaha ee la doonaayo in la horumariyo, iyadoo la siinaayo canshuur dhaaf (esenzione) amaba laga khafiifinaayo boqolleyda canshuurta (aliquote di imposta ridotte o agevolate). Sidoo kale warshadaha soo saara badeecadaha dinedda laga keeno waxay u baahan yihiin taakuleyn si ay isaga caabiyaan tartanka badeecadaha dibadda.

2. TADAWURKA C/TOOSAN:

b) Dhinaca Shuruucda

Agaasinka C/Toosan, oo u xilsaaran soo ururinta C/toosan iyo hirgelinta shuruucda canshuuraha la xiriira, wuxaa lagu maamulaa sharciga C/toosan Lam. 5 ee 5/11/1966, (Body of Law on direct taxation).

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Ka hor 1966, canshuuraha toosanwaxaa lagu maamuli jiray sharci Talyaani ah, ahaana "(Imposta Sulla Richezza Mobile)". Canshuuraha toosan waxay kala yihiin:-

- Canshuurta M/Ganacsiga (Taxes on Business Income)
- " " Shaqaalaha (Taxes on Employment Income)
- " " Daaraha (Taxes on Property)

Ka dib muddadii la soo saaray sharciga C/toosan, isbedelada shuruuceed ee gadaal ka dhashay waxay kala yihiin:-

I) Sharci Lamb. -- taar. 31/7/1970 kuna magac dheer "Development levy, upon income from employment", kaasoo hadase la baabi'iyey.

II) Sharci Lamb. 58, taar. 31/7/1972, khuseeyaa wakaaladaha Dawladda.

III) Ilaa, 1974, canshuurta M/daaraha (Rental Incomes) waxaa qaadi jiray Dawladda Dhexe taasoo qadar xooggaa ah u saari jirtey D/Hoose (some surcharges on income earmarked for the local governments). Hase yeeshee, wixii 1974 ka dambeeyey canshuurtii M/daaraha waxaa qaadisteeda loo wareejiyey D/Hoose. kaliya. Laakiin, waqtigan waxaa canshuurtaas qaada D/Dhexe.

t) Abuuridda Wasaaraddii Lacagta

Ka hor Juunyo, 1985 oo aheyd muddadii labada Wasaaradood (Maaliyadda & Lacagta) ay isku jireen, canshuurta berriga (C.B.) waxaa laga maamulayey hal Agaasin oo kaliya, kaasoo siyaasadda hoggaamintiisu ku saleysneed aragtida "GUDDOONKA DHEXE" (centralized policy). Muddadaas iyada ah, tirada shaqaalaha Canshuuraha Berriga iyo tan canshuur bixiyayaashaba aad bey u yaraayeen.

Ka dib markii labada Wasaaradood la kala saaray, Wasaaradda Lacagta waxaa ku soo biiray shaqaale tiradooda badneyd. Waxaa la ballaariyey xafiisyada canshuuraha berriga mitaal, Xamar kaliya waxaa laga furay 13-good-xafiis/gobollada ilaa iyo 18 xafiis, iyo Degmooyinka ilaa 60 xafiis.

Waxaa kaloo Gobolka Benaadir laga hirgeliyey M.T.C.B. Kaasoo ah mashruuc dhaqangelintiisu, dhinaca C.B. u leh qiimo iyo qaayo aad u sareeyo, waayo waxaa mashruucaas lagu xaqiijiyey canshuur bixiyaal (Identification of taxpayers) tiradoodu ay aad uga badan tahay intii hore u diiwan gashanayd, (5) C.M. Ganacsiga waxay kororay min 1500 ilaa 1,000 C/bixiye; sidoo kale, C.M. daaraha min 300 ilaa 36,100; tan M. Shaqaalaha min 190 ilaa 4100.

Sidoo kale, waxaa bedelmay siyaasadii hogaaminta & tan maamulka canshuur qaad ee C/berriga oo noqotay mid salka ku haysa aragtida "GUDDOONKA KALA MADAXBANAAN" (Descentralized policy).

Ugu dambeyn, waxaa xusid mudan in isbeddelada kor ku sheegani ay dhaliyeen in, guud ahaan dakhli ururinta ay kor u kacdo wixii ka dambeeyey sannadkii 1985ta (Taasoo ku beegneyd waqtigii kala qeybinta labada Wasaaradood), gaar ahaan dakhliga C/toosan, khusuusan tan faraca. M. Ganacsiga (ee lif. laad).

II. CANSHUURTA MACAASHKA GANACSIGA

3. CIDDA CANSHUURTU KU WAAJIBTAY.

Guud ahaan; waajibaadka xileed ee Qaybta C.M. Ganacsiga waa iyadoo C.M.G. ka aqqada ganacsade kasta ha noqdo shakhsi dabicii ah (individual) amase shakhsi qaanuuni ah (private legal entity) ajnabi ama muwaadin, amase ha noqdo hay'ad dawladeed (public enterprises) kuwaasoo ka ganacsada dalka gudihiisa (Arag, qod. laad ee sharciga C. Toosan) ganacsigaas oo u jihaysan faa'iido dhalin (profit seeking entity) ka timaada dhan wax soo saar, geddisley amase dhinac adeeg.

b) Shakhsi Dabicii ah

Sida qaalibka ah, shakhsiga dabiiciga ini wuxuu noqon karaa:

- Loo shaqeeye (Employer),
- Milkile dakhli si joogto ah uu uga soo galo hanti-ma-guurto ah sida ijaar daar,
- amase ganacsade goob ganacsi u furan tahay (small business-man), (Arag qod. 12aad ee sharciga C. Toosan).

Saddexda noocba waxaa laga canshuuraa amase canshuurta ku dhacdaa dakhli sanadeedkooda saafiga ah (All are taxed on the basis of annual net income) iyadoo sharcigaas uu si qayaxan u kala caddeynayo maqaasiirta mudan in dakhliga shakhsiga laga jaro iyo kuwa aan ka jaridooda sharcigu saamaxayn (deductible and undeductible expenses). Arag qod. 18 - 24 ee sharciga C. Toosan.

Sidoo kale, canshuurta oo ah mid haftadeeda boqolley ay la kororto kororsiimada dakhliga la canshuurayo (progressive tax rate)

iyaduna si buuxda bay waxay ugu caddahay isla sharcigaas (Arag, tabeellaha "C" bog. 147aad, ee sharciga Canshuurta Toosan).

t) Shakhsi Qaanuuni ah

Shirkadaha iyo kambaniyada gaarka ah laftigooda canshuurtu waxay ku dhacdaa dakhli sanadeedkooda saafiga ah. Sidoo kale, sharciga C. Toosan qod. 18 - 24aad wuxuu si cad u tilmaamayaa maqaasiirta la banneeyey in laga jaro dakhliga guud kuwaasoo ah kuwa loo galay ooskaliya helitaanka iyo/ama xaqiijinta dakhligaas guud.

Sidoo kale canshuurta laga qaado qoladan waxay ku dhisan tahay laba aragtiyood oo kala gooni ah. Tusaale, dakhligii u dhexeeya 2401 - 30,000, haftadiisu waxay la kordhaysaa hadba kororsiimaha dakhliga (Progressive tax rate), halka dakhligà ka badan 30?000 Shs.; haftadu waa mid ah "Proportionate tax rate" dhanna 35%. (Arag tabeellaha "C" ee sharciga C. Toosan bogga 147aad).

Dhanka kale, sida ku cad sanooyinkii ugu dambeeyey, canshuuraha ka soo xerooda laba shakhsi ee kore waxay ka yar yihiin tan laga helay Wakaaladaha Dawladda. Haddaba, Dawladda Soomaaliya oo siyaasadeeda dhaqaale ay u waajahan tahay xoog u taabagelinta Wakaaladaha Dawladda, markii loo eego tan horumarinta lahaanshaha gaar ahaaneed ka sokow, haddana liidashada dakhli soo xerayntooda waxaa u sabab ah laba arrimood oo kala ah:

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- 1aad, canshuur la baxsasho aad u sarreysa (widespread tax evasion) taasoo ay haddana sii culaysiso jiritaanka ku dhaqmid la'aan hab-xisaabeed, hirgelinlla'aanta ciqaabta ganaaxa iyo maamul xumo guud (poor administration).

- 2aad, habka canshuur bixinta (system of payment) oo canshuur bixiyaha u saamaxaya in uu canshuurta kol walba la fakado, daahiyo amase ugu damayntii bixin waayo.

  Tusaale, waa marka koowaade, sharcigaaba bixinta canshuurta ku salaynaya sanadkiiba mar (arag qod. 25 - 30); iyadoo lagu salayn karo, ka dhig, saddexdii biloodba mar amase ilaa xitaa bishiiba mar sida tan macaashka shaqaalaha.

  Waa marka xigee, sharcigaaba (arag, isla qodobada kore) saamaxaya in canshuur bixiyuhu soo gudbiyo caddeynta faa'iidada sanadka (C.F.S.) - Annual income return - sanad maaliyadeed kasta, dhammaadka bisha saddexaad, iyadoo soo gudbinta caddeyntaas lagu jidayn karo lixdii/saddexdii bilood mar amase bishiiba mar isla sanadka canshuurta. (Aragtidoo ah iyadoo canshuurta looga qaado qofka intii u dhigantay wixii uu bilaahaas/bishaas ee sannadkii kore ku bixiyey, dabadeedna dib looga xisaabtamo ciddii leh dheeraad amase dhimmanaan. Ugu dambeyn, sharcigaaba saamaxaya ku bixinta canshuurta qayb - qayb ahaan (installment basis) iyadoo taasi dhalin karto la daahid amase aakhirka bixin waa canshuureed.

j) Hay'ad Dawladeed

Dalkeenna, hay'adaha dawladda oo ka qaata qayb lixaad leh dakhli soo xeraynta (Gov't Revenue) waa Wakaaladaha Dawladda; kuwaasoo tiradoodu ay hadda cagacagaynayso ilaa kontomeeyp (50).

Wixii ka horeeyey dhalashadii Kacaanka 21ka Oktoobar, qaadiga ugu weyn ee laga lahaa abuuridda Wakaaladaha waxay ahayd jidka (means) lagu maalgeliyo mashruuc kaasoo, ama baaxad weynaantiisu ha kallifto amase hillenaantiisa awgeed ha keentee, (because of its large size or its complexity) aan hirgelintiisa loo deyn karin cidyo gaar ahaaneed (limited private sector). Hase yeeshee, ka dib curashadii Kacaanka 21ka Oktoobar, khasuusan [illegible]kii ka dambeeyey [illegible] taasoo ahayd waqtigii la Hantiwadaagoobay, dawladda Soomaalidu waxay Wakaaladaha u arkaysay inay yihiin xooga keliya oo kayraadka dalka, si siyaasad Hantiwadaagnimo ku salaysan in dhaqaalaha, loogu faa'iidaysan karo.

Haddaba, [illegible]igan dambe,wakaaladaha dawladdu waxay ka lahayd himiloojin dhaqaale oo kala duwan sida:-

b) Inay dhaliyaan santuuq dhaqaale (fund) oo suurta gelin kara maalgelin sarraysa,
t) Inay abuuran "Kaydin" lacag qalaad iyagoo taas ku suurto gelinaya soo saaridda badeecooyinka dalku dibedda ka soo waaridi jiray (Import substitution policy),
j) Inay shaqo siin badan abuuraanm gaar ahaan aradada dugsiyada sida xad dhaafka ah ugu soo baxayey,
x) Si gooni ahnam mustaqbilka dhow, ay qayb libaax uga qaataan dakhliga dawladda, ilaa mustaqbilka fogna ayba buuxiyaan kaalinta ugu badan ee badjedka dowliga ah.

Wakaaladuu hawlaha kala duwan ooy dalka maanta ka fuliyaan waxay u kala jihaysan yihiin min Bankiyada iyo Cayiska, warshadaha, geddislayda, ilaa dalxiis iyo kuwo kale oo badan.

Runtii Wakaaladaha ilaa waagaas waxay xaqiijiyeen ka qayb qaadasho aad u fiican ee dakhliga dawladda, walow aysan gaarin amase wada buuxin himilooyinkii hore looga lahaa.

Tusaale, waxay dakhliga dawladda kaga aaddeen, 1978 (13%), 1987 (7%), iyo qiyaastii 1988 (25-30%).

Dhanka kale, canshuurta haftadeeda boqolley (proportionate tax rate) waa mid ku dhacda dakhliga sanadeedkooda saafiga ah, oo dhan 35%. Sida ay qabaan sharciyada lamb. 58 ee 25/7/1972 iyo kan C. Toosanba. Sharciga hore wuxuu gooni u yahay Wakaaladaha Dawladda. Haddaba, wixii aragti dhalliileed amase ammaaneed ah oo sharcigaas dib kala yimid, waxaanuuga hadli doonaa baabka 3aad ee warbixintan.

Ugu dambayn, tobankii sano oo ugu dambeeyey waxaa wakaaladaha gebi ahaantooda la soo dersey faktarro dhibaatooyin culus u geystay hawl fulintooda kuwaasoo badankooda dhaxalsiiyey, bal inay in yar faa'iidan daaye, inay ku adkaato inay bal isbixiyaan. Runtiise, waxayba badankoodu ku shaqeeyaan "Deficit" sanadba sanadka kale ka sii badanayd. Haddaba, way badan yihiin faktarrada u sal ah dhibaatooyinkaas, waxanse ku soo koobaynaa kuwa soo socda:

1. Habka sicir goynta oo aan la socon sicirbararka
2. La'aan qaab xisaabeed oo fiican
3. Canshuurta oo ka badan
4. Maamul xumo iyo awoodda wax soo saarkooda oo aan laga faa'iideysan.

Lifaaqa – Iaad.

J. D.. S.

WASAARADDA LACAGTA

AGAASINKA GUUD EE CANSHUURAHA TOOSAN

Dakhliga Soo Xerooday Sanooyinka hoos ku qoran:

(In thousand Shs.)

Madax Xige	Xafiiska Soo Xereeyey	1983	1984	1985	1986	1987	1988 Actual Income up to May	1988 Planned Budget
3.1.1.	C.M.Shaqaalaha	94.000	123.000	141.500	202.500	316.000	155.505.393.20	300.000
3.1.2.	C.M.Sh.Dawladda	–	–	–	48.500	57.600	–	40.000
3.1.3.	C.M.Ganacsiga	1[illegible]4.00	179.000	169.000	634.000	357.000	214.823.098.00	500.000
3.1.4.	" " Wak/daha	92.500	–	141.600	414.300	630.000	1843.243.691.66	700.000
3.1.4	" " Daaraha	–	12.402	29.147	129.400	135.000	72.785.387.00	200.000
1.1.5.	Bollo	–	–	–	–	–	13.295.095.00	36.000
	Ganaax	–	–	–	–	–	8.455.857.30	–
	Isugeynta	360.500	302.000	452.100	1428.700	1495.600	2308.108.521.00	1836.00
F.G.(	Isugeynta Ganacsiga	256.500	179.000	310.600	1048.300	987.00	2058.066.789.00	1.200.00
(	u dhiganta	86.95%	59.30%	68.70%	73.40%	66.00%	89.20%	65.35%

2. Dakhliga Macaashka ay canshuurtu ku waajibtay (Oggetto dell' Imposta)

Sida uu qorayo qdobka 12aad ee sharciga canshuuraha toosan xarafyadiisa (a), (c) iyo (d) canshuurtan waxay ku waajibeysaa macaashyada soo socda:

- macaasha laga helay hawlo warshadeed (attività industirale), ganacsi (attività commerciale), howlaha la xiriira xirfada (sida qareen, dhakhtar, i.w.m. (attività professionali) iyo hawlaha farshaxanka (attività artigianli) iyadoo aan loo eegin waqtiga ay howlahaasi soconayaan amaba ay ku egyihiin (durata dell' attività stessa)
- dakhli aan caadi ahayn (proventi occasionali e straordinari) iyo dakhli kasta ee ka yimaada ila kale ee ka duwan kuwa kor lagu soo sheegay (redditi diversi)
- dakhliga la xiriira macaashaka hawlaha beeraha iyo dhaqashada xoolaha (redditi agrari).

3. Habka Hubsiimada Macaashka la canshuurayo (Sistema di Accertamento)

Guud ahaan macaashaka la canshuurayo wuxuu u kala baxaa:

1) Macaashka ganacsiga caadiga ah (ordinary income) iyo
2) Macaashka aan caadiga ahayn (occasional income)

Macaashka ganacsiga caadiga ah waa kan la xiriira howlaha ganacsi ee shakhsiyaadka kala duwan (persone fisiche ee giuridiche) kana fula sektarada dhaqaalaha ee hore loo soo sheegay.

Macaashka aan caadiga ahayn (occasional income) waa kan ka yimaada howlaha la xiriir kala gadashada hantida maguurtada ah (sida guryaha, gawaarid, Iwm) iyo qaandsheegtooyinka ku socda hay'adah Dawladda.

1) Haddii aan soo qaadanno habka hubsiimada (sistema di accertamento) ee macaasha ganacsiga caadiga ah, wuxuu noqon karaa mid ku saleysan hab xisaabeed (tassazione in base al bilancio) iyo mid ku saleysan qiyaas, inkastoo uu qodobka 48aad ee sharciga canshuuraha toosan qaybtiisa laad ay u oggolaaneyso in cid kasta oo aan ku khasbaneyn in lagu canshuuro hab xisaabeed ay awood u leedahay in ay doorato in lagu canshuuro hab xisaabeed (tassazione facoltativa in base al bilancio). Haddii aan fiirinno shakhsiyaadka lagu canshuuro hab xisaabeed waxaan arki karnaa in dalkeenna ay aad ugu yar yihiin; taasna waxaa ugu wacan iyadoo shakhsiyaad gaar ahaaneed (persone fisiche'ee giuridiche private) ee dakhligoodu uu aad u sarreeyo aaney ku dhaqmin hab xisaabeed. Sidaas darteed ayaa waqtigaan xaadirka ah shakhsiyaadka loo canshuura sidaan:

b) <u>Shakhsiyaadka dabiiciga ah: habka hubsiimadu waa qiyaas</u>

Shakhsiyaadkan waxay isugu jiraan kuwo dakhligooda guud ee ganacsi uusan heer sare ahayn (sida dukaanleyda, biibitayaasha, baararka, iwm). iyo kuwo ku howlan amaba ku dhex jira ganacsi waaweyn oo dakhligooda guud ee ganacsi uu aad u sarreeyo ayna habboonaan lahayd in lagu canshuuro hab xisaabeed iyadoo isla markaasna sharcigu tilmaamo heerka dakhliga guud ee ganacsi ee lagu canshuuri karo hab qiyaaseed.

Waxaa kale ee jira in habka lagu soo saaro faa'iidada saafiga ah ee laga heli karo dakhliga ganacsiga guud ee shakhsiyaadka aan lagu canshuurin hab xisaabeed (Soggetti non tassabili in base al bilancio) uu ku qeexan yahay wareegto lambarkeedu yahay WL/XA/0-00953/86 ee ka soo baxday Wasaaradda Lacagta 13/7/1986, waana sidata:

1- Warshad, marka laga reebo kuwa sameeya bararka iyo biyaha 7%
2- Agoonyanannada (Qareen, Dhakhtar, Injineer, Notaayo) iyo garaashyada baabuurta la dhigto 50%

3- Warshadaha biyaha macdaneysan iyo bararfka, garaashyada iyo guryaha lagu sameeyo baabuurta, tuubooyinka, farshaxanka, foodarayaasha iyo kororantada 30%

4- Toorno, makiinadaha shiida badarka, bunka, saliida dhaqidda baabuurta, dhaqidda dharka & Looxqorayaasha 20%

5- Faa'iidada ganacsi kasta ee ka baxsan kan kor ku xusan ... 12%

Awoodda dhimista faa'iidada saafiga ee hubsiimada qiyaasta ah ee canshuurta macaashka ganacsiga waxaa leh:

B) DEGMOOYINKA GOBOLKA BENAADIR

1) Madaxa qaybta canshuurta toosan ee Degmada oo dhimi kara ilaa 10% faa'iidada saafiga ah

2) Agaasimaha Waaxda Canshuurta Macaashka ganacsiga oo dhimmi kara ilaa 20% faa'iidada saafiga ah.

3) Wixii intaas ka badan waxaa dhammeynaya guddiga dacwooyinka.

T) DEGMOOYINKA KA BAXSAN G/BENAADIR

1) Madaxa Qaybta C/Toosan wuxuu dhimmi karaa ilaa 10% faa'iidada saafiga ah.

2) intaas wixii ka badan waxaa dhimmi kara guddi ka kooban isuduwaha oo Guddoomiye, Madaxa Qaybta C/Toosan oo xubin ah iyo sarkaal fuliye oo xubin Xoghaye ah.

Haddaba, habkan hubsiimada macaashka la canshuurayo ee ku saleysan qiyaasta waa mid ay ka dhalan karaan doodo fara badan iyo iska horimaad canshuur bixiyaha iyo canshuur ururiyaha. Qiyaastaas waxaa mararka qaarkood sameeya xafiiska Booliska Ilaalinta Canshuuraha (Tributaria); sidaas darteed shaki kuma jiro in u dhawaanshaha runta ay ku xiran tahay aqoonta, waaya aragnimada, kartida iyo hufnaanta qofka sameynaaya qiyaasta. Dhinaca kale habkan wuxuu u banneynaya in canshuur bixiyuhu uu helo fursad ballaaran ee uu uga doodi karo canshuurtii lagu soo dallacay, maadaama ay ku saleysan tahay qiyaas shakhsi ah (valutazione soggettiva). Si kastaba arrintu

ha ahaaten, dhibaatada habkaan waxaa lagu yareyn karaa iyadoo lagu dadaalo in kor loo qaado wacyiga iyo garaadka canshuur bixiyeyaasha laguna dhiirigeliyo in ay ku dhaqmaan hab xisaabeed.

J) <u>Shakhsiyaadka qaanuuniga ah ee gaarka ah (persone giuridiche private) iyo kuwa aan qaanuuniga ahayn (Società di persone)</u>:

Habka hubsiimadu wuxuu ku saleysan yahay hab xisaabeed (Waloow laga heli karo qaar aan sameyn hab xisaabeed).

Haddii aan soo qadanno shakhsiyaadka lagu canshuuro hab xisaabeed (soggettii tassabili in base al bilancio) sida sharikadaha waaweyn ee ku howlan wax soo saarka iyo ganacsiga, waxaa xusid mudan in heerka faa'iidada dhabta ah ee la helay sannadka canshuurtuna ay ku waajibeyso uu ku xiran yahay heerka buubuuninta kharajyada kala duwan qaarkood kas sokow, heerka iyo habka haftooyinka qiima dhaca maguurtada (quote di ammortamento) (fiiri qodobka 52 ee xeerka canshuuraha toosan) iyo heerka qiimeynta haraaga alaabta ceeyriin, kuwa shaqadoodu socoto iyo badeecooyinka dhammeystiran (valutazione delle socrte di amterie prime, semilavorti e prodotti finiti). Taasi waxay inoo muujineysaa aqoonta iyo waaya aragnimada laga doonayo cidda xaqiijineysa qiimeyna ku sameyneysa miisaaniyadaha shakhsiyaadkaas si loo sugo canshuurta dhab ahaantii ku waajibtay.

X) <u>Hay'adaha Dawladda:</u> Habka hubsiimadu wuxuu ku saleysan yahay hab xisaabeed; waxaase xusid mudan in Hay'adahaan marka laga saaro bankiyada iyo caymiska, xagga canshuur bixinta lagu dhaqo sharciga lambarkiisu yahay 58 ee soo baxay 1972dii.

Dhibaatada ka jirta dhinaca xaqiijinta amaba soo saaridda macaashka dhabta ah waa iyadoo aysan wakaaladuhu ku dhaqmaan hab xisaabeedyo kala duwan inkastoo uu jiro hab xisaabeed mideysan (unified accounting system) ee loo dejiyey 1975tii, iyo iyadoo aysan miisaaniyadahoodu ahayn kuwo la tasdiiqo (audited); Haddaba waxaa haboonaan lahayd iyadoo hay'adahaani: 1) lagu khasbo in ay ku dhaqmaan hab xisaabeed mideysan, 2) miisaaniyadahood ay

ahaadaan kuwo la taaqiiqay (audited) iyo in 3) hab canshuureed-kooda la waafajiyo sharciga canshuuraha Toosan ee 5/11/1966.

3- MACAASHAKA AAN CAADIGA AHAYN (OCCASIONAL INCOME)

Sida aan hore ugu soo sheegnay qodobkan wuxuu la xiriiraa dakhliga kala gadashada maguurtada, gawaarida iyo qaansheegtooyinka ku socda Hay'adaha Dowladda. Sida ku cad wareegtada Wasaaradda Lacagta WL/XW/O-00953/86 soona baxday 13/7/1986, faa'iidada saafiga ah ee laga heli karo kala gadashada maguurtada (dhulka iyo guryaha) gawaarida iyo qaansheegtooyinka ku socda Hay'adaha Dowladda waxaa lagu soo saaraa iyadoo lagu dhufto dakhliga guud ee kala gadashada boqoleyda macaashka (coefficiente di redditivita), waana sidatan:

1- Kala gadashada baabuurta 12%
2- Kala gadashada guryaha 12%
3- Kala hadashada dhulka marka iska wareejiyuhu yahay kii ay Dowladdu siisay 70%
4- Kala gadashada dhulka marka iskawareejiyuhu qof kale ka iibsadey 12%
5- Qaansheegtooyinka ku socda Hay'adaha Dowladda 20%

Sida inooga muuqata qodobbada sare marka laga reebo canshuurta laga qaado qaansheegtooyinka ku socda Hay'adaha Dowladda, waxaa jirta in hubinta canshuurta ku waajibtay dhakhliyada kala gadashada baabuurta, dhulka iyo guryaha ay la xiriiraan dhibaatooyin ay ka mid yihiin:

b) fikradda oraneysa in mar kasta oo la kala gato hanti maguurta ah amaba baabuur, xataa haddii aan ganacsi loola jeedin oo ay kallifeen duruufo kale, in uu halkaas ka yimaadda macaash sidaas darteedna ay ku waajibeyso canshuur.
t) Tan kale qiimaha la diiwan geliyey oo ay canshuurtu ku waajibeyso waa mid aan ahayn kii dhabta ahaa halkaasna ay ka dhashaan (laaluush, been abuur i.w.m.) oo dhammaantood ku saleysan canshuur la baxsi (tax evasion).

III. CANSHUURTA DAKHLIGA SHAQAALAHA

1. Saldhigga Sharciga

Canshuurta dakhliga shaqaalaha waxaa saldhig u ah sharciga canshuuraha toosan "Decreto Legislativo 5/11/1966, No. 5 qodobadiisa 12aad (xarafka "f"), 15, 22, 31, 34, 35, & qodobka 37aad, sharcigaasi, inkastoo uu aad u fac weyn yahay, wax isbeddel saas ah kuma dhicin marka laga reebo canshuurta qaadideedii (eeg qodobka 35aad) oo laga dhigay bil-bil (mensile), halkii ay awal ka ahaan jirtay saddexdii biloodba mar (Trimestrale), sida kusoo baxday wareegtada Wasiirka Lacagta Lr WL/XW/9-00976/86, taariikh 19/7/1986.

Haddii sharcigaas aan dib u eegno waxaa muuqata in uu meelaha qaarkood uu baahan yahay caddeyn & Faah-faahin, sida aan kusoo bandhigi doono talo-soo jeedinta.

2. Tilmaanta Canshuurta

a) Canshuurta dakhliga shaqada waxay ku waajibtay qof kasta oo dalka shaqo ka haya, ha ahaato shaqadiisi mid yoomiyad ah ama mid mushaari ah, mid joogto ah ama mid ku meel gaar ah, mid dawladeed ama mid la xiriirta sectorka gaarka ah. Waxaa kaloo canshuurtaan ku waajibtay shisheeyaha dalka ka shaqeeya haddii uusan jirin sharci ama heshiis gaar ahaaneed oo canshuurta dakhliga shaqaalaha ka cafinaya.

Canshuurta dakhliga shaqadu waxay fuulaysaa dakhli kasta, noocuu doono ha ahaado oo uu qofku shaqo ku kasbo. Sida Gunnada, Mushaarka habeendhaxa, abaalmarinta, xuquuqda, iwm.

b) Sharciigu wuxuu canshuurtaan ka cafinayaa qeybaha soo socda:

i) Gunnada Madaxweynaha

ii) Shaqaalaha safaaradaha & qunsuliyadaha dawladaha shisheeye.

iii) Shaqaalaha qaramada Midoobay, ururada caalamiga ah, & Hay'adaha Samafalka.

iv) Ciidamada qalabka sida, wixii ka hooseeya darajada 1/Alifle

v) Lacagta qofka hawlgab ahaan looga gooyo.

3. Habka loo qaado canshuurta

Shaqaalaha Wasaaradaha Dawladda xisaabiyayaasha guud ama kuwa gobolada ayaa foorjarada kaga gooya canshuurta, waxayna lacagtaas kusoo xareeyaan madax xige gaar ah oo canshuurta dakhliga shaqaaluhu leeyahay.

- Wakaaladaha, Shirkadaha, Ururada

  Wakaaladaha, shirkadaha, Ururada iyo ciddii kale oo loo shaqeeyo iyaga ayey waajib ku tahay in ay ka jaraan canshuurta shaqaalahooda kaddibna ay Wasaaradda u soo gubdiyaan. Loo-shaqeeyaha mushaarka bixiya waa in uu canshuurta ku soo xareeyaa ugu dambeyn bisha mushaarka la bixiyey bisha ku xigta tobankeeda.

- Shaqaalaha Yoomiga ah

  Loo-shaqeeyayaasha yoomiyada bixiya bil bil ayaa canshuurta looga qaadaa waxaa aan ka aheyn dadka wax dhisanaya oo iyaga laga qadimo.

- Habeen dhaxa

  Lacagta qofku habeen dhaxa loo siiyo 40% ayaa laga canshuuraa. Waxaana lagu dhuftaa heerka (percentage) ugu badan, ee mushaarkiisa ku dhaca (eeg qod. 32 ee sharciga canshuuraha toosan).

- Xuquuqda

  Canshuurta lacagta shaqaalaha qofka ah xaq loo siiyo waxaa lagu soo saaraa iyadoo lacagtii la siiyey loo qaybiyo intii sanno ee uu shaqeynaayey, kaddibna loo canshuuro sida mushaarka, dabadeedna wixii kasoo baxa lagu dhufto intii sanno ee u shaqeynaaye (eeg qod. 34aad ee sharciga C/Toosan).

4. Heerka Canshuurta

Heerka canshuurta fuusha mushaarka waa sidaan soo socota:-

Dakhliga Bisha Sh.So.			Heerka Canshuurta %
ka yar		201	0
201	-	800	6.3
801	-	1500	12.6
ka badan	-	1500	18.9

Habka loo xisaabiyo canshuurta shaqaalaha yoomiga ah, wuxuu ku cad yahay shaxda halkaan ku lifaaqan oo ah canshuurtii mushaariga ahayed oo loo rogay maalin, waxaana loogu talo galay caadi ahaan shaqaalaha dhismayaasha.

5. Canshuurta ka-soo xaroota dakhliga shaqaalaha

Guud ahaan canshuurta toosan oo u kala baxda tan ka soo xaroota dakhliga shaqada, faa'iidada ganacsiga, & Macaashka daaraha, waxay ka qaadataa dakhliga guud ee dawladda qeyb waxaan saas u wayneyn oo lagu qiyaasay 1986 10%.

Haddii, aan teeda kale eegno tirakoobkii dakhliga qeybaha canshuurta toosan ee sannadkii 1987, waxaan helaynaa shaxda soo socota, ee tusaysay saamiga qeyb kasta ay leedahay dakhliga sannadkaas:

Nooca Canshuurta Toosan	1987	Saami %
- Dakhliga C/M/Shaqaalaha	373.6	25%
- " Ganacsiga(gaarka ah)	357.0	24%
- " M.Ganacsiga(Wak.Dawla.)	630.0	42%
- " M. Daaraha	135.0	9%
Isugeyn Guud	1.495.6	100.00

Canshuurta Macaashka Shaqaaluhu waxay isugu jirtaa qeyb yar oo laga qaado shaqaalaha dawladda dhexe(15-20%) iyo tan badan oo ka timaada rayidka oo la raaciyey wakaaladaha, warshadaha, sida ka muuqata shaxdaan oo ka kooban sannadaha 1986- 1987:

	1986	%	1987	%
- Shaq. Daw.Dhexe	48.5	19	57.6	15
- " Rayidka ah	202.5	18	316.0	58
	251.0	100	363.6	73

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Canshuurta kasoo xarooto dakhliga shaqaalaha waxaa kor ku cad in ay kaga jirto dakhliga canshuurta toosan kaalin wacann oo dhan 25%, waxayna muujisay kororsiimo lixaad leh, laga soo bilaabo 1983 ilaa 1987, sida ka muuqata shaxda soo socota:-

Sannad	Tirada Canshuurta (Soo xarootay Sh.So.)	Kororsiimo	Kororsiimo %
1983	94.0 Milyan	-	-
1984	123.0 "	29.0	31%
1985	141.0 "	18.5	15%
1986	251.0 "	109.5	77%
1987	373.6 "	122.6	49%

Gaar ahaan, labadii sanno oo dambe 1986-87, kororsiimadaasu waxay gaartay heer ay laba jibaaranto, ama ka sii badato, taas oo loo aaneyn karo abuuridii Wasaaradda Lacagta, dabayaaqadii 1985, oo xaqiijisay maamulka ururinta canshuuraha iyo guud ahaan xaaladda dhaqaalaha oo sannooyinkaas iska fiicneyd.

6. Shaqaalaha ka shaqeeya meheradaha yar-yar sida (Hoteelada) Makhaayadaha, garaashyada, farmashiyayaasha, iwm.)

Iyada oo laga duulayo mashruucii M.T.C.B. waxaa la qiyaasay in ay degmooyinka xamar ku sugan yihiin 3.191 loo shaqeeyo oo ka ganacsatada meheradaha yar yar oo u badan makhaayado, hoteeladda jiifka, garaashyada, farsamada baabuurta, & Qalabka korontada & iwm. sidaas oo kale waxaa iyana diiwaan gashan shaqaale u c shaqeeya loo-shaqeeyayaasha noocaas ah oo tiradoodu taha 6,714. Waxaa qiyaastu ay na siinaysaa in shaqaalahaas intaas ka badan yihiin laakiin loo shaqeeyayaasha ay ka beensheegeen si ay canshuurta uga yaraato iyagoo leh waa farsamo barad ama waa qaraabo.

Sida la ogyahay mashruucii M.T.B. dadku waxay sheegtaan ayaa loo qorayey, dib u xaqiijin dambena laguma sameyn ee dadka wixii laga qoray kaliya ayaa wax lagaga canshuuraa.

Loo-shaqeeyeyaasha aan kor kusoo xusnay macnuhu ma aha in ay canshuurta wada bixiyaan. Inta degmooyinka galka uga furan yahay tiradoodu waxay dhan tahay 1417 kaliya, taasi oo u dhiganta loo-shaqeeyayaasha tirakooban oo degmooyinka Xamar, sababta ay ku dhacday tiro intaas la eg in ayna degmooyinka arrimood ayaa loo aaneyn karaa:-

1- Loo-shaqeeyayaal defirsan in ay shaqaale leeyihiin oo qudhoodu isugu jira laba qeybood, qaar leh "anagu wax shaqaale ah ma lihi", iyo qaar leh "dadka shaqeynaaya waa qaraabadayada", si ay canshuurta uga baxsadaan.

2- Loo-shaqeeyayaal hoos u dhigay tirada & Mushaarka shaqaalahooda. Haddii loo shaqeeyayaashaai la tirakoobay lacagtii ay sheegeen canshuurteeda iska bixin lahaayeen waxaa kasoo xaroon lahaa lacag dhan So.sh. 3.119.809/= bishiiba, sida runtu tahay waa lacag aad u yar sababtuna ay tahay waqtigii M.T.C.B. oo ay loo-shaqeeyayaasha noocaan ahi aad uga been sheegeen tirada & Mushaarka shaqaalahooda. Loo-shaqeeyayaasha kuwooda galka ku leh degmooyinka Xamar waxaa la qiyaasay in ay kasoo xarootay Sh.SO. 1,018,090/= kaliya bishii May ee sannadkii tegay.

7. <u>Shaqaalaha Gaadiidka Raydka ah</u>

Shaqaale tiro badan ayaa ka shaqeeya gaadiidka dadka raydka ah. Shaxda, hoose inkasta oo ayna dhameyn, waxay isku dayeysaa in ay qiyaas ka bixiso tirada baabuurta noocaas ah iyo lacagaha ay ka qaadaan Dawlaada Hoose & Iskaashatadu:

Lr.	Nooca Gaadiidka	Tirada u gaadidku socda	Tirada u Gaadidka Diiw.	Lacag Isk.	Lacag D/Hoose
1.	Baabuurta BLKs	1450	1900	350 todob	350 todob
2.	Tagsiyada	1200	1400	270 bishii	3000 "
3.	Dhismaha	460	504	225 1 kariko	225 1 kariko
4.	Dibiilaha	194	194	600 bishii	ma naqaan
5.	Gaadiidka aan xamulka aheyn ee Xamar/Gobol	987	1041	----------	----------
6.	Xamuulka	-----	-------	----------	----------
		------	--------	----------	----------
	Isugeyn	4,291.00	5,039.0		

Tirada waxaa ka maqan oo aan xogteeda la hayn baabuurta waaweyn ee xamuulka oo gobollada ka dhex shaqeeya.

Iskaashatooyinka kale ee aan canshuur shaqaale ilaa hadda laga qaadin waxaa ka mid ah:-

- Iskaashatooyinka dhagaxa, & Nuuradda, Dhuxusha & Qoryaha, Xabkaha, Xoolaha & Beeraha, Kalluumeysiga & cusbada, kawaanleyda & Qudaarleyda iwm.

kuwaasoo lagu qiyaaso ilaa 850 Iskaashato kuna xiran yihiin qoysaas gaaraya ilaa 100.000 qof oo ku baahsan gobollada Dalka.

8. <u>Shaqaalaha Safaaradaha, hay'adaha Qaramada Midoobay iyo Hay'adaha Samafalka</u>

Inkasta oo aan laga hayn tirakoobtii ugu dambeysay ugu yaraan waxaa dalka ku sugan:-

1- Hay'adaha Samafalka oo ay tiradoodu dhan tahay 26 Hay'adood sida:- Oxfarm, Action Aid, Somali Core iwm. 26

2- iyo dhowr iyo toban laamood oo ka tirsan hay'adaha Qaramada Midoobay sida: WHO, UNHCR, UNDP, FAO, UNICEF iwm. 12

3- 34 Safaaradood 34

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Sharciga Canshuuraha Toosan qodobkiisa 12aad, xarafka "f" waxa uu canshuurta macaashka shaqaalaha ku waajibinayaa qofkkasta oo muwaadin ah oo shaqo darteed dakhli ku kasbaday, iyo shisheeyaha uuna sharcigu canshuur dhaaf siinin.

Isla sharcigaasi qodobkiisa 15aad xarafkiisa "f" waxaa uu canshuur dhaafka macaashaka shaqaalaha siiyey shaqaadalaha iyo saraakiisha Qaramada Middobay iyo Hay'adaha gaarka ah, shaqaalaha & Saraakiisha Hay'adaha Caalamiga ah isaga oo aan u kala saarin muwaadin & shisheeye. Hay'adaha noocaas ah waxay badankoodu dalka la galaan heshiisyo ka cafinaaya canshuurta Macaashaka Shaqaalaha.

Arrintaasi waxay keentay in shaqaalaha Soomaaliyeed ee Hay'adahaasi u shaqeeya oo ah shaqaalaha ugu mushaarka fiican xoogsatada Soomaaliyeed iyo kuwo shisheeye ah oo xirfado hoose k ku shaqeeya ku andacoodaan inayna ku waajibin canshuurta M.shaqalaha taasi oo ay gar u leeyihiin marka aad eegto qodobada kor ku xusan ee sharciga & Heshiisyada ay la galeen Hay'adaha ay u shaqeeyaan.

Haddaba, waxaan soo jeedineynaa in bedelaad lagu sameeyo xarafka "f" ee qodobka 15aad iyo in dib loogu noqdo heshiisyada mashaariicda iyo hay'adaha aan kor ku soo xusnay ay wadan la galeen ama la galeyaan.

9. <u>Shaqaalaha Dhismayaasha</u>

Sannadkii 1986dii ayaa la bilaabay in xoogsatada dhismayaasha ku hawlan canshuurta M. Shaqaalaha lagaqaado. Waxaa la sameeyey tabeele ay ku qoran yihiin sida loo canshuuro dadka yoomiyadleyda ah kaasi oo sheegayey canshuurta ku waajibtay qofkastaba intii uu maalintii qaato, canshuurtaasi oo la rabay in ay qofka muruq maal ahi ku dhacdo waxaa caado iska noqotayin qofka wax dhisanaaya isagu uu isuugu talo galo in uu bixiyo ama la baxsado iyaga oo sabab ka dhigaaya shaqaalaha wax dhisa oo aan oggoleynama dakhligoodu hoosseeyo, saas darteed waxay isu beddeshey canshuur dadban.

Markii ay noqotay in dadka iyagu wax dhistaa canshuurtaasi bixiyaan waxaa aad u batay ka beensheegida tirada dadka u shaqeynaaya, muddada ay u shaqeynayaan iyo lacagta ay maalintii siinayaan; waxaa caado iska noqotay in gurigu heerka uu doono ha ahaadee lagu canshuuri jiray "hal Fuundi iyo hal shaqaale" oo kala qaadanaya laba boqol & boqol shilin iyadoo muddada inta ay doonaan sheeganaya..

Si hadaba arrintaasi wax looga qabto waxaa la sameeyey bishii Juun ee 1987kii "Tabeele" kale oo qiyaasaysa lacagta qofka wax dhisanaya kaga baxaysa shaqaalaha wax dhisaya. Waxaa Dawladda Hoose loo diray wareegto Madaxweyne oo amraysa in aan qof wadan "Nus Osta" caddeynaysa in canshuurta M.S. shaqaalaha guriga ka hawl-geli doona iska bixiyey aan la siin fasax dhismo; arrintaasi waxtarkeeda ayey yeelatay inkasto sidii la rabay aysan u hirgelin.

Waxaa kaloo jira in Hogaamada Dhismaha gaarka ah ee ciiddamada sida Xooga, Booliska Guul-Wadayaasha, Asluubta iwm. Waaladda dhismaha Soomaaliyeed iyo shirkadaha dhismaha aysan badankood waxba bixin iyaga oo ku andacoonaya in shaqaalahooda joogto yihiin ooay bil ahaan canshuurta uga gooyaan hase yeeshee, waxay u badan yihiin shaqaalaha wax u dhisaa shaqaale joornaatiya oo yoomiyadeeda ku shaqeysta.

TALO SOO JEEDIN

1- Waa in la bedelaa qodobka 15aad ee sharciga Canshuuraha Toosan xarafkiisa "f" oo sida uu u qoran yahay hadda canshuur dhaaf siinaaya shaqaalaha Soomaalida iyo kuwa shisheeyaha ah ee ka shaqeeya Hay'adaha Qaramada Midoobay & Laamaheeda gaarka ah.

2- In heshiisyada Hay'adaha Samafalka iyo kuwa kale ee caalamiga ahi ay dalka la galeen dib loogu noqdo oo kuwa ayna ku caddeyn heshiisyadoodu in canshuur dhaaf la siiyey shaqaalaha Soomaaliyeed laga qaado canshuurta M. Shaqaalaha, kuwa heshiisyadooda canshuur dhaafka noocaas ah qorayaana waqtiga cusboonaysiinta la bedelo.

3- In la sameeyo tabeele qoraya mushaarka ee qofku qaadan karo maalintii si shaqaalaha ganacsiyada gaarka ah u shaqeeya loogu dhowaado dakhligooda dhabta ah iyadoo loo eego xirfadaha kale duwan.

4- In lacagaha la siiyo dadka aan qandaraas shaqo la gelin Hay'adahaasi laga qaado canshuurta M. Shaqaalaha.

5- In dadka qandaraas shaqo oo aan kharash ku baxeyn qaata sida xamaaliyiinta, farsamo yaqaannada, adeegayaasha goobaha waaweyn ee wax laga cuno laga qaado canshuurta M. Shaqaalaha.

6- In shaqaalaha meheradaha yar yar sida makhaayadaha, dukaamada, hoteellada laga qaadaa canshuurta ku baaqata iyadoo shatiga cusboneysiintiisa lagu xiro canshuur bixinta.

7- In shaqaalaha baabuurta iyagana laga qaadaa canshuurta iyadoo rudsado (Libretta di circolazione) lagu xirayo canshuurt bixinta.

8- In daraasad lagu sameeyo dhammaan Iskaashatooyinka dalka si loo ogaado noocyada canshuuraha ku baaqda, tirada shaqaalaha, loo shaqeeyayaasha iyo iskeed u shaqeystayaasha.

9- Xagga shaqaalaha dhismayaasha waxaan soo jeedinayaa in Dawladda Hoose lagu adkeeyaa in ay dhaqan geliso wareegtadii Madaxweynaha oo faraysay in qof aan wada "Null'Osta" caddeynaysa in uu canshuurta macaasha shaqaalaha uu iska bixiyey, dabagal lagu sameeyo in ay is-waafaqsanyihiin xaqiiqada dhismaha iyo qoraaladii lagu qaatay "Null'Osta" ama fasaxa dhismaha, si looga hortago ka beensheegida dhism dhismaha.

10- Waa in, teeda kale kor loo qaado aqoon xirfadeedka shaqaalaha ku hawlan ururinta canshuurta, dhan qalab & dhan tababarreed, lana siiyo dhiirigelin dhaqaale oo ku cabiran shaqada uu fulinayo.

10- Waa in dib loogu noqdaa heerka canshuurta shaqaalaha iyadoo la tixgelinaayo sicir-bararka kordhay. Waxaan soo jeedinaynaa in heerka cusub, noqdoo sidataan, iyadoo kor loo qaaday inta ugu yar ee canshuursi ku waajibtay.

M.N.M. :	ka yar		Sh.So.	800	-
:	801	ilaa	" "	1500	6.3%
:	1501	"	" "	2500	12.6%
:	2501	iyo	ka badan		19.9%

IV. DAKHLIGA DAARAHA

1. Saldhigga sharciga: Qodobka 12aad ee "Sharciga Canshuuraha Toosan" faqraddiisa (e) waxay qeexaysaa in canshuur toosani ee daaraha ku waajibayso:

   Canshuur dakhliga dhabta ah (reale) ama u dhigma (presunto) oo ka yimaada daaraha ama dhismo kasta oo dhulka ku sugan, si kastaba ha loo isticmaalo (ijaar, degaan iwm.).
   Qodobka 3aad ee sharci L. 6 soo baxay 28/12/71 wuxuu caddeyn in "daar ama dhismaha sugan" loola jeedo dhismo kasta oo ka wada kooban darbi (dhagax, bulukeeti iwm.) marka laha reebo saqafka. Waxaa halkaa ka [illegible] dhismaha shacbiga sida cariish, baraako iwm.

2. Canshuurta: Qodobka 36aad iyo 39aad waxay dakhliga ka yimaada nooca daaraha kor lagu tilmaamay saari canshuur guud ahaan dhan 26.25% (Habka siman - proporzionale). Qodobka 3aad ee sharciga L. 6 soona baxay 28/12/71 wuxuu reebayaa in daaraha ay ku waajibto canshuurta dakhliga aysan bixinayn tan dawladda hoose (comma 3). Canshuurtan daaraha waxay ku saleysan tahay caddeynteedu (dichiarazione) saddexdii biloodba mar.

   b) Dakhliga Saafiga ah oo la canshuuri wuxuu ka unkami dakhliga guud marka laga jaro 20% taasoo loola jeedo daboolid kharash-yada dayactirka, qiimo dhaca iwm. (eeg Q.23aad sh.c.t.).

   t) Canshuur dhaaf: Sharciga C.T. qodobkiisa 16(g) wuxuu si joogta ah canshuur dhaaf u fidinayaa daaraha ku dhex yaal dhulbeereedka haddii qiimaddooda ka yar yahay 10.000/= Sh.So. Daaraha iyo dhismaha loo isticmaalo warshado, haddii uu ku shaqaysanayo shakhsiga milkiilaha ah, canshuurtaas waxay la midoobi tan ganacsiga.

3. Canshuurta Dakhliga Daaraha

Canshuurta dakhliga daaraha gaar uma taagneyn wixii ka horreeyay abuuritaanka Wasaaraddii Lacagta; waxay isku madax xige ahaayeen canshuurta faa'iidada ganacsiga. Dantii laga lahaa abuuritaanka canshuurtaan waxay ahayd inay kobciso dakhliga Dawladda Dhexe. Inkastoo sannadkii 1974 canshuurtaan iyo maamulkeeda loo wareejiyay Dawladda Hoose haddana muddo yar dabadeed waxaa dib loogu soo celiyey Wasaaradda Maaliyadda, sidaa ay maanta ku sugan tahay. Intii ka horreysay dhammaadkii 1985tii tirada canshuur bixiyeyaasha dakhliga daaraha aad bay u yaraayeen; sababta ugu weynina waxay ahayd iyo canshuurtaa laga qaadi jiray qofkii iskii caddeyn u keena oo kaliya. Abaaabul la sameeyay abuuritaankii Wasaaradda Lacagta wuxuu dhaliyay in guud ahaan la ballaariyo hawlaha ururinta canshuurta berriga iyadoo lagu baahinayo dhammaan 13ka degmo ee G/Benaadir - Hawlahaa waxaa lagu saleyay tirakoob lagu sugayo tirada canshuur bixiyeyaasha sida guryaha, daaraha, goobaha ganacsiga iyo kuwa shaqo.

Inkastoo aysan soo shaac bixin macluumaad tifaftiran ee MTCB waxay si qoto dheer u saameysay kobcinta canshuuraha daaraha. Qiyaas ay Wasaaradda sameysay tirakoobka ka hor 93% ma bixin jirin daaraha kiraysan taasoo ay daliil u tahay in bilowgii 1986 cadadka canshuur bixiyeyaasha diiwan gashan ahaayeen 303 keliya. Dhammaadkii 1987 waxaa Gobolka Benaddir laga diiwaan geliyey 4657 inkastoo aan weli la gaarin hadafkii ahaa in guri kasta oo kiro loogu jiro laga qaado canshuurtii ku waajibtay:

Sanno	Dakhliyadii 1984-1988(Juun)
1984	12,402,225
1985	29,147,098
1986	129,400,000
1987	135,000,000
1988(end June)	87,000,000

Haddii aan eegno dakhliyadii sanooyinkii ugu dambeyay waxaan garan karna sameynta weyn oo MTCB ku yeeshay kordhinta dakhliga ka yimaada daaraha.

Wax ka beddelidda sharciga

b) Waxaad moodaa in sharciga marka uu qeexayo jiridda canshuurta dakhliga daaraha uu ka amba qaadayo dakhli ka yimid hanti (capitale) aan shaqo wehelin. Haddii ay sidaa tahay waxaa qaybtaan soo raaci kara dakhliyada ka dhasha hantida keliya sida gaadiid ama qalabka wax soo saar oo la ijaar geliyey, waana in sharciga lagu caddeeyo oo haantan si duuduuban ugu jirta Q.38aad.

t) In habka canshuur qaadka oo haantan ah "Proporzionale" loo beddelo mid ah "progressivo" si ay u saameyso dakhliyada sare, kana cuslaataa tan ganacsiga.

j) Maadaama khadamaadka dawladda hoose ay fidiso loo wada siman yahay waxay nala tahay inay ka qaado canshuurta dhammaan daaraha iyadoo la txigelin talada ku cad qaybta soo soccta (3,t).

x) In dib loogu noqdo qiimaynta daaraha beeraha ku yaal oo canshuur dhaafka leh si loo waafajiyo heerka ascaarta jirta.

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4. Curin dakhliyo cusub

Tan iyo waqtigii uu soo baxay sharciga C.T. 1966dii waxaa aad isu beddelay dhaqaalaha dalka taasoo sababtay magaaloobid xawli badan. Sanadkii 1966 reer magaalada dadka waxay ahaayeen qiyaas 20% meesha ay maanta 1987 ay ka yihiin 50%. Taasi waxay dhalisay in dhismaha magaalooyinka, khaasatan caasimadda, ay si deg deg ah u koraan tiro iyo tayaba. Dhismaha shacbiga iyo kuwa kaleba waa bateen. Laakiin dakhliga ka yimaada daaraha isuma beddelin isla xawligaas.

Inkastoo sharciga C.T. ee daaraha uu qeexayo in dakhliyada ka yimaada daaraha ijaarka ay iyo kuwo la degganyahay la wada canshuuro haddana kuwa dambe waxba lagama qaado. Markii la eego tirakoobka ka diiwan gashan xafiiska C. Toosan ee daaraha iyo mashruuca MTCB waxaa cad inay aad u yar yihiin daaraha ijaarka ah oo dhab ahaan bixiya canshuurta ku waajibtay.

5. Nidaamka canshuuraha Soomaaliya. Sida ay tahay nidaamka kasta oo canshuureed wuxuu leeyahay hadafyo noqon kara kuwa joogta ah iyo kuwo ku meelgaar (oo lagu xallin daruufo ama xaalado u gaar noqon kara habka dhaqaale oo marka jira). Haddii aynu eegno habka canshuureed ee Soomaaliya waxaa ahmiyadda hore la siin karaa:

b) kordhinta dakhliga iyadoo la curin ila cusub ama la sugi kuwii horay u jiray.

t) in awoodda maaliyadeed iyo wax ¿abad loo jiheeyo wax soo saarka suura gelinaya dakhli qaran abuurid iyo shaqo siin isirrada caddilan(employed factors).

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j) Xaqsoor canshuur bixiyeyaasha dhexdooda intii suuragal ah.

Sidaa awgeed anhagoo tixgelinayna qodobbadaa kore siyaasadda canshuuraha ku saleysan daaraha waxay noogu muuqdaan:

b) Inay jirto fursad ballaaran oo daaraha dakhliga ka yimaadaa ka geli karaan dakhli guud haddii (1) dhammaan canshuur bixiyeyaasha daaraha ay waajibkooda gutaan (2) nidaamka canshuurtana laga dhigo kan isdabajoogga ah (Progressivo)

t) In, iyadoo lal kaashanayo MTCB, dariseynta iyo dawladda hoose, la meel mariyo canshuuraha ku xusan qod. 12 ee daaraha ay deggan yihiin milkiilyaasha. Canshuurtaa inta laga sugi tirakoob saxan iyo maamul hirgelin kara waxay nala tahay in la qaado mid le'eg tan dawladda Hoose iyadoo mustaqbalka dib loo darsi nidaamka qiimaynta ee hadda u dejisan dawladda hoose oo noogu muuqda mid keeni kara xaq soor la'aan maadaama magu xiray intiisa badan aragtida qiimeynta Dawladda Hoose (Xamar). Waa in la helo nidaamkaan oo wada saameya dhammaan dalka.

j) Maadaama ka ganacsiga dhulka uu duway hanti maaliyadeed iyo karti wax soo saar oo badan waxay noogu muuqataa in dhammaan milkiilayaasha dhulka lagu waajibiyo bixin canshuur Dawladda dhexe ee u dhiganta inta ay qaadato Dawladda Hoose; sida qodobka kore.

x) Si ido xaddido maaliyadda u jihaysan ganacsiga, dhismaha waxay nala tahay in dhismihii ama dhulkii uu iska iibiyo [illegible] loo canshuuro habkaan:

- Bixinta dhulka ama dhismaha daarta muddo ka horreysa shan sano la canshuro qiimaha 75%
- Bixinta dhulka ama dhismaha daarta muddo ka horreysa toban sano la canshuuro qiimaha 50%
- Bixinta dhulka ama dhismaha daarta muddo ka horreysa shan iyo toban sano la canshuuro qiimaha 35%
- Bixinta dhulka ama dhismaha daarta muddo ka horreysa ka badan sano la canshuuro qiimaha 30%

Waxaa ka baxsanaan kara dhismaha degmooyinka yar yar.

kh) Si loo daryeelo beyadda sida dhirta, xeebaha iwm. In, nidaam maamul ka sokow, lagu soo rogo "canshuur isticmaal" (tassa) ee dawladda Dhexe oo aan hadafkeedu ahayn dakhli kordhin ee tahay daryeelidda khayraadka dabiiciga ah oo haatan loo isticmaalo xawli ka sarreya kan koritaankooda.

6. DHIBAATOOYINKA MAAMULKA

Inkastoo dhibaatooyinka maamul ay fara badan yihiin waxaan halkaan ku soo koobayanaa kuwa ugu xisaasisan:

1- ka been sheegidda kirada dhabta ah iyadoo lagu ayidayo heshiis la kala qortay oo runta ka fog.
2- Canshuur ka qaadid guri aan laga haysan macluumaad tifaftiran
3- Hirgelin la'aanta sharci L.2 ee 1/1/1988 kuna saabsan heshiisyada kirada daaraha ee lala galo ma-degganayaasha.

Si arrimahaas wax waqtigan suuragal ah looga qabto waxaa kama huraan ah:

1.a) In la lambariyo lootoyinka G/Benadir iyadoo loo habeyo beel-beel, tabeele - tabeele iyo wax-wax isla markaana waddooyinka jid cadka ah ee beelaha loo yeelo magacyo

b) Lambarinta baraakooyinka, carshaanta iyo dhulka banaan oo MTCB laga booday lambarintooda. In badan ayaa muddadii ka dambeysay MTCB loo beddelay dhismo dhagax oo canshuur ku waajibto.

2. Xafiiska diiwangelinta heshiisyada kirada waa inusan aqbalin diiwaangelin heshiis haddii aysan caddeyn:

b) kireyaha iyo ciwaankiisa sugan
t) sifaha daarta
j) degaanka daarta iyo tilmaan lagu garan karo
x) in xafiiska qaabilsan soo arko gurigaa si loo hubiyo in kirada lagu heshiiyey ay u qalanto gurigaas marka la eego sicir kirada waqtigaas jira.

3. Si dhab ahaan loo hirgeliyo sharciga L.2 waxaa loo baahan yahay:

b) In la abuuro xafiis u gaar ah

t) In Wasaaradda iyo Bankiga dhexe iska kaashadaan si loo hubiyo canshuurta iyo lacag adag.

Dhibaatooyinkaa maamul oo kor ku xusan waxaa soo raacda mid khuseysa dhammaan nidaamka guud :xog tiro iyo tayo shaqaale, xafiis iyo tashiilaad. Arrintaas waxay noogu muuqataa in laga sameeyo daraasado u gaar ah.

Appendix 2

Report of Sub-Committee on Indirect Taxes

Ku. Guddoomiyaha Guddiga Dib u Habeynta Canshuuraha
Muqdisho

UJEEDDO: Warbixinta Gunaanadka ee Canshuuraha Dadban

Tixraac Wareegtadii Wasiirka Wasaaradda Maaliyadda iyo Lacagta iyo Wareegtadii Wasiir Ku Xigeenka ee soo kala baxay 1.3.88 iyo 9.3.88 laguna dhisay Guddiyada dib u habeynta Canshuuraha.

Haddaba, iyadoo awaamiirtaas la fulinaayo Guddiga Canshuuraha dadban oo loo xilsaaray: Canshuurta Wax Soo Saarka, Gadista iyo Canshuuraha kale ee dadban, waxay howlgaleen taariikhdu markey ahayd 11.3.88, nasiib wanaag, waxaa guddi hoosaadku soo gabagabeeyey howshii, waxaana halkaan ku soo gudbinaynaa warbixintii Gunaanadka (Final Report) aheyd ee ka kooban sidaan:-

A) Canshuurta Wax soo saarka, Gadista & Can/kale ee Dadban

I- Nidaamka Canshuureed ee jira
II- Dhibaatooyinka jira
III- Talo Jeedin.

B) I- Maamulka Canshuuraha
II- Gunaanad

Canshuurta Gadista

Canshuurta Gadista oo ah Canshuur ku cusub dalkeenna oo dhammaan dalka ka hirgashay, dakhli fara badanna ka soo xarooday, waxayna ku waajibtaa:-

a) Soo dejiyeyaasha
b) Jumladle
c) Jiifka Hoteellada
d) Gadista Warshadaha.

Tariifada Canshuurta Gadista waa 5%, dakhliga ka soo xarooddeenna wuxuu kordhaa sannad walba.

Dhibaatooyinka Canshuurta Gedista

a) Shareiga canshuurta Gadista oo can dhammeystirneen, maadaama ay ka maqan tahay canshuurta adeegga (service tax).

Canshuurta Gadista waxay u jiheysan tahay dhejin, shareiga canshuurta gadista ma khasbayoo in ganacsadaha keeno dhejinta qaansheegtooyinkiisa waqti eayiman taasina waxay koéntay in lala socon waayey canshuur-bixintiisa.

Talo Jeedin Canshuurta Gadista

1. In canshuurta gadista lagu daro canshuurta adeegga sida Air port tax, biilasha Hoteellada, Financial Institutios iyo wixii la mid ah, dhaqan-galinteedu u baahan tahay in la darso duwalka xirgashay canshuurta adeegga.

2. In lagu khasbo ganacsadada canshuurta gadista dhejin inay qaansheegtooyinka gadista keenaan goobaha canshuur bixinta bil kasta bisha xiga.

Canshuuraha Wax Soo Saarka

Guddiga wuxuu aad u lafagurey dhammaan arrimaha canshuurta wax soo saarka, waxaan u kala qaybinnay laba qaybood, qeyb lagu soo bandhiggay dhibaatooyinka jira iyo falanqeyntooda, iyo qeyb looga dooday xalkii dhibaatooyinkaas.

Dhibaatooyinka Ka Jira Canshuurta Wax Soo Saarka

1. Sharciga Canshuurta Wax Soo Saarka oo aan habeysneyn, kaasoo aan qeexeyn cidda ay ku waajibtay canshuurteas, sharax cadna aan ka bixineyn waxaa lagaga jeedo (Warshad) ama (Farsamo).

2. Badeecada Tabeelaha ku taal oo aan dhammeystir laheyn, muddadii la suubiyey kadib ayaa warshado tiro badan dalka lagu furey.

3. Tabeelaha Canshuurta wax soo saarka oo aan tilmaan ama ka bixineyn badeecooyinka dalka gudahiisa lagu farsameeyo qaarkood, waxay keentay canshuur uruurin qaldan.

Xalkii dhibaatooyinkaas iyo Talo Jeedin

1. A) Canshuurta Wax Soo Saarka waxay ku waajibtay (gataha-badeecada), hase ahaatee waxaa soo uruurintooda mas'uul ka ah Warshadaha.

   B) (WARSHAD) waa maldinado iyo qalab meel ku rakiban, looguna talo galay inay alaab ceeriin farsameyso ama badasho ama farsameyso ay qaarko aan isbedel keeneyn, hase ahaatee kordhineysa qiimaha alaabta ceeriin. Warshaduhu waa inay ugu yaraan ka shaqeysaa todoba qof ama hantida la galiyay (Capital Investment) aysan ka yareyn 10 milion co shilin.

2. Waxaa halkaan ku lifaaqan tabeelaha cusub oo canshuurta wax soo saarka, kaasoo dib loo habeeyay, loona dhammeystiray.

3. Sida uu qabo Xoer-sharci lr. 3, canshuurta Wax Soo Saarka, qodobkiisa 2aad, canshuurta waxaa la saarayaa badeecooyinka dalka gudahiisa lagu farsameeyo, oo ku nagaadhan tabeelaha halkaan ku lifaaqan.

EEG LIFAAQA TABEELLAHA

TADEELAHA CUSUB

1. Naenac	15 %
2. Cabitaan Macaan	12 %
3. Fruta Shiropata	10 %
4. Taraga	80 %
5. Sigaarka & Tubaakada	100 %
6. Shambo & Sabuun, Saliida Timaha	20 %
7. Sonkor	60 %
8. Biyaha Macdanta leh	10 %
9. Khamri	80 %
10. Alkoolka Saafiga ah	100 %
11. Marmarka, Tegoolaha, Labanka & Jingada	15 %
12. Yaan Shiidan & Khalka	10 %
13. Malkhaarka farsameysan alaabta lagu suubiyo	15 %
14. Baarafuunka	20 %
15. Isbuunyada & wixii la nooc ah	15 %
16. Dhar (Daagad cotton ah)	5 %
17. Ceano & ceno wixii ka soo baxa	5 %
18. Cartoon, Ceeg & wixii la mid ah	5 %
19. Qalabka Xafiisyada & Guryaha (Furniture)	5 %
20. Rinjiga	5 %
21. Sunta Cayayaanka Guriyaha	5 %
22. Tubooyinka Plaastikada	5 %
23. Dariishadaha Aluuminiyamka ah	5 %
24. Hamaha Biyaha	5 %
25. Doonyaha Ceeg ah	5 %
26. Suufka Dumarka	5 %
27. Joodari & barkin	5 %
28. Tendooyinka	5 %
29. Daaska	5 %
30. Shamento	5 %
31. Jawaanada	5 %
32. Madbaadda	5 %

Canshuuraha Kale ee Dadban.

Canshuurta Ku saabsan oggolaanshaha Patentaha iyo Tijaabada Baabuurta.

1. Canshuurta aan kor ku soo sheegnay waxaa lagu maamulaa sharci lr. 4 ee 27/1/1961. Waxaana loo qaadaa sida soo socota:-

a) Canshuurta ruqsadda patentaha	Sh.So. 100/=
b) Canshuurta ruqsada tijaabada	" " 100/=

Guddiga tijaabooyinka baabuurta iyo ruqsada patentaha waxaa sharciga u oggol-yahay 10% in la siiyo, hase yeeshee waxaa jirta wareegto Wasiir oo ku dhigtay 7% in la siiyo guddigaas, sababtoo ah in ay badan tahay khidmadaasi, waxaa intaas sii dheer in patentaha laga qaado sannadkiiba lixdan shillin Doollo ahaan.

Haddaba, waxaan talo ahaan u soo jeedineynaa in patentaha iyo kalowto (Collaudo) laga dhigo min 500 Sh. tan ah canshuurtaa sannadkii ee patentaha laga dhigo 200 shilin, meeshii ay ku ahayd 60 shilin khidmada gudigana laga dhigo 5%, sababtu waxay tahay arrimaha soo socda:-

A) Ku dariddani ma aha mid culeys u keeni karta dadka Baabuurta iska leh, baadamaa ay tahay mid sannadkii mar la qaado iyo mid mar keliye la qaado.

B) Qaybta aan ku darnay waa mid korwsiimadeedu wartar u yeelan doonta dakhligga Dowladda Dhexe.

C) Sidoo kale ayadoo la tixgeliyey lacagaha faraha badan ee laga qaado baabuurta ayaan kororsiimada ka dhignay inta kor ku xusan.

2. Diiwaangelinta kala Gadashada & Siinta Sumadda cusub Baabuurta

Canshuurta waxaa lagu qadaa sharci lr. 1 ee 1/1/1960 waxaana loo qaadaa sida soo socota:

1.- Baabuurta leh summad Soomaali ah marka la kala wareejinaayo waxaa lagu diiwaangeliyaa habka gaarka ah (Specifico) ayadoo loo fiirinaayo Hp & Kintaal taas oo micnaheedu yahay, in baabuurta yar yar loo raaco habka Hp, kuwa waaweyna habka kintaal.

Haddaba, waxaan talo ahaan ku soo jeedineynaa in habka gaarka (Specifico) loo beddelo ad Valorium, canshuurta diiwaangelinta lagu dhigo 0,50%.

Tusaale: Baabuurta Fiat 124, markii lagu qiimeeyo Sh.so. 200,000 waxaa lagu qaadaa haddii Sh.so. 180 (Hp) oo ah diiwaangelin markii loo beddelo canshuurtaas ad valorium, lagana dhigo Sh.So. 0,50% waxay noqoneysaa canshuurtaas diiwaangelinta 1.000/=.

3. Canshuurta uu Caymiska u Qaado Wasaaradda
(Regge decreto legge 9/5/1939 n. 1935)
Canshuurta waxay u kala baxdaa:
1) Tassa sull'assicurazione autoveicoli 5%
22) Tassa sull'assicurazione marittimo(incendio).....9%
Intaa waxaa raacaa 3% oo diiwaan-gelin ah iyo 2% oo boolo ah. Haddaba, shareigan uma baahno in wax lagu beddelo.

4. Canshuurta Boollada
Canshuurtan waxaa lagu maamulaa sharci lr. 6 ee 7/12/86, waxayna noogu muuqataa in sideeda loo dhaafo baadamaa ayna jirin cillado ka taagan shareigan.

5. Shareiga Canshuurta Dhaxalka
Canshuurtan waxaa lagu maamulaa sharci lr. 1674 ee 2/10/1924 iyo isbeddellaii dambe ee quseeyey Aliquotaha ee lr. 5 ee 28/12/1971 baadamaa canshuurtani aynaan ka soo galin dakhli badan isla markaana khuburo badan ay soo jeediyeen in la baa'bi'iyo shareigaas, Waddamo badan ay ka tanaasuleen uruurinta canshuurtaa dhaxalka, waxaan talo ahaan soo jeedinaynaa in canshuurta dhaxalka la baabi'iyo.

6. Canshuurta Diiwaangelinta
Canshuurta waxaa lagu qaadaa Regge decreto 3/7/1921 lr. 1174 & sharci lr. 1454 ee 22/12/1938, waxaan talo ahaan ku soo jeedinaynaa in dib u habeyn lagu samaeyo maadaama sharciyo badan lagu soo saarey.

Shareiga Canshuurta Socodka Baabuurta

Canshuurta socodka baabuurta waxaa lagu qaadaa sharci lr. 4 ee 28/12/65 waxaana loo qaadaa habka Hp & kintaal ayadoo ay tahay muddada canshuur bixintu saddex bilood & sanad.

Haddaba, waxaan talo ahaan ku soo jeedinayaa in canshuurta lagu qaado Baabuurta lagu dhigo muddada ah sanad.

7. Canshuurta Iidheh-da, Raadiyaha & Wargeysyada

Canshuurta aan kor ku soo tilmaanay waxay ku jideysan tahay Xeer Madaxweyne J.D.S. Lr. 38-16/5/81, canshuurta ka soo gashana waxaa lagu shubi jirey Khasnadda canshuurtaha dadban, hase yeeshee in muddo ah waxaa si toos ah u maamula Wasaaradda Warfaafinta ayadoo aysan jirin sharci loogu wareejiyey.

Waxaan intaa sii dheer in dakhliga ka soo gala Iibka Wargeysyada ay maamulaan Wasaaradda Warfaafinta, ayadoo kharajka daabacaadda ay bixineyso Wasaaradda Maaliyadda.

Haddaba, waxaan talo ahaan ku soo jeedinayaa in wixii hadda ka dambeyso maamulka canshuurta lagu wareejiyo Wasaaradda Maaliyadda.

8. Canshuurta Laga Qaado Tikidhada Shineemooyinka

Canshuurta aan kor ku soo sheegnay waxaa lagu qaadi jirey sharci lr. 23 ee 21/12/1965 ayadoo ay taariifadeedu ahayd:-

1-	Tikidhada Shineemooyinka	30 %
2-	" Carwooyinka	5 %
3-	" Riwaayadaha, Isportiga & Caweysyada	15 %

4- iyo 5% oo loo qaado Dowladda Hoose.

Canshuurtaha oo dhan waxay ahayd dakhliga Dowladda Dhexe, hase ahaatee waxaa loo wareejiyey Dowladda Hoose bishii Jonaayo 1974.

Muddo kadib waxaa loo samaeyey sharci lr. 28 oo 15 settember 1980 oo ah qaybinta filimada, waxayna tahay sida soo socota:- Dakhliga guud ee Shineemooyinka waxaa loo qaybinayaa sida soo socota:-

1-	Canshuurta Dowladda Dhexe	25 %
2-	" Dowladda Hoose	5 %
3-	Ijaarka Filimada & khidmada Wak.	40 %
4-	Qofka Shineemada leh	30 %.

Wasaaradda Maaliyaddu waxay canshuurta ka soo gasha filimada gobi ahaan ku wareejineysaa Wakaaladda Filimada Soomaaliyeed si ay horumar ugu sameyso.

Waxaa kale oo jira sharci lr. 18 ee 30 Agoosto 1980 oo ah wax ka bedelidda canshuurta Maaweelada ee filimada & riwaayadaha, wuxuuna sheegayaa qodobkiisa 1aad:-

Canshuurta maaweelada ee filimada & riwaayadaha waxay noqoneysaa sidatan:-

1.-	Filimada & Riwaayadaha Ganacsiga ah ee Soomaaliya	7%
2.-	" " " ee Afrika & Carabta	12%
3.-	" " " ee Adduunka kale	30%

Haddaba, waxaa talo ahaan ku soo jeedineynaa, bacdamaa uu ka soo galo Shinemada & riwaayadaha dakhli fara badan, in dib loogu soo celiyo Dowladda Dhexe, laguna dhaqo sharcigii hore oo lr. 23 ee 21/12/1965.

Tabeelaha Cusub ee Canshuuraha kale ee Dadban	R.hore	R.dambe
1. Canshuurta Diwaangelinta Qandarasleyaasha(For & Appal)	3%	3%
2. Canshuurta Kirada baabuurta(Noleggio & Trasport)	2%	2%
3. Cusbooneysiinta Rahanka	20	200
4. Sameyn Nuqul dheeraad ah	6%	8%
5. Rahanka	2%	2%
6. Tirtirida Rahanka	1%	1%
7. Can. Diwaan.kala gadashada hantida maguurtada	11%	5.5%
8. Kala qaybinta Hantida maguurtada	3%	3%
9. Diiwaan gelinta kirada ~~[illegible]~~ maguurtada	1%	1%
10. Muddada kirada markey gaarto 9 sano	2%	2%
11. Dhismo shirkad cusub	0.8%	2%
12. Kala gadashada hantida guurtada	4%	4%

(Maamulka)

Dhibaatooyinka ugu weyn ee Canshuuraha ka jira waa xagga maamulka. Waxaa canshuuraha la horumarin karaa markii la xaliyo dhibaatooyinka maamul ee hoos ku qoran.

1) Dhismaha (Structwre) Wasaaradda oon habeyneyn waxay keentay ismaqal la'aan iyo kala dambeyn la'aan.

2) Kiriirka shaqo iyo awoodeed ee ka dhexeeya Agaasimayaasha, Qaybaha, iyo xubnaha iyo xafiisyada kala geddisan oon qayaxneyn waxay abuurtey jahwareer.

3) Agaasinada xarunta, gobollada iyo degmooyinka looma abuurin tilmaan shaqo (Job description).

4) Shaqaalaha sare, kuwa dhexe iyo kuwa hoose oo aan waxtar tababar ah qabin waxay hakisey socodka shaqada.

5) Mushaarka shaqaalaha iyo gunnooyinkaoda oon ku habeysneyn maciishadda nolosha ma dhiiri gelineyso shaqaalaha.

TALO JEEDINTA MAAMULKA

1. Guddigu wuxuu soo jeedinayaa in dhismaha (Organisational Structure) canshuuraha dadban uu ka koobmo sidatan:-
-Agaasime, Madax-qeyb, Xubin, Madax xafiis, Hubiye, Karaani.

2. Xubinta oo Degmada ninka qaabilsan canshuuraha dadban - Wuxuu la xiriirayaa madaxda qeybaha oo xarunta wuxuu Maamul ahaan hoos imaanayaa Agaasinka canshuuraha dadban.

3. Canshuurta wax soo saarka oo maamulkeedu ka geddisan yahay canshuuraha kale waxay ka koobmeysaa sidatan:-
Qeybta (Accortamento), Qaybta (Statistico), Qaybta kontroolka iyo qaybta (Riscussione).

4. Canshuurta gadista iyo canshuuraha kale oo dadban waxay xafiisyada xarunta ka koobmayaan Qeybta kontroolka iyo Qaybta (statistico).

5. Shaqaalaha Wasaaradda kuwa Gobolka Banaadir iyo Gobollada waa in loo abaabulaa barnaamijyo tababareed oo kala geddisan:-Gobolka banaadir oo ka koobmo,gaar ahaan canshuuraha dadban waxay ka koobmaan 13 qeybood oo degmooyinka Xamar ah, lix iyo labaatan madax xafiis ah oo ah noocyada canshuuraha degmooyinka iyo 78 hubiye iyo saddex iyo toban karaani. Dhammaan Shaqaalahaasi waxay u baahan yihiin tababarada soo socda:-

a) Taxliilada Miisaaniyada (Analisi di bilanci)
b) Filing
c) Habka arkifiyada
d) Shuruucda canshuuraha
e) Public Finance
f) Maamulka Dowladda.

Appendix 3

Report of Sub-Committee on Customs

CANSHUURAHA FURDOOYINKA

H O R D H A C:

1. Inta aanan u guda gelin baarista la xiriirta canshuuraha furdooyinka waxaan halkan ku tilmaamayaa dhowr dhibaato oo guddi hoosaadka la soo gudboonaaday kuwaas oo hoos u dhigay tayadii shaqada guddi hoosaadka canshuuraha furdooyinka, dhibaatooyinkaas waxaa ka mid ah:-

a) Tirakoob la'aanta badeecadaha dalka ka dhoofay ama soo galay dhowrkii sano ee la soo dhaafay tiro iyo qiime ahaanba: arrintaasi waxay suurtagelin weeyday in la ogaado canshuurta laga helo nooc kasta ee badeecadaha dalka la keeno ama laga dhoofiyo.

b) Tirakoobka badeecadaha canshuur dhaafka helay: Tirakoob la'aanta badeecadaha canshuur dhaafka helay waxay keentay in ay adkaato in talo laga bixiyo arrimaha la xiriira canshuur dhaafka.

c) helitaan la'aanta sharciyada canshuuraha furdooyinka ee dalalka aynu isku xaalad dhaqaale nahay: sidoo kale arrintaan waxay keentay in la waayo wax lagu dhereriyo ama lagu cabbiro heerka tariifada furdooyinka ee dalkeenna. Sida laga warqabo hawl tilmaameedka guddi hoosaadka waxay ahayd inuu dib u eego nidaamka canshuuraha furdooyinka xag dhaqaale, sharci, iyo maamul iyo inuu tilmaamo ka bixiyo haddii ay jiran ilo cusub oo dakhli laga heli karo.

FIIRO DHAQAALE

Sida la ogsoonyahay canshuuraha furdooyinka waa qeybta ugu muhiimsan dakhliga dowladda dhexe, sida ku cad shaxaha 1 & 2, kuwaas oo muujinaya in dakhliga dowladda dhexe uu si xad dhaaf ah ugu tiirsan yahay (dependency) canshuuraha laga qaado badeecooyinka dibedda laga keeno (Imported goods and services). Badeecooyinkaas waxay iyaguna markooda ku sii xiren yihiin helitaanka lacagta qalaad oo Dalka ka soo gasha wax dhoofinta iyo kaalmada dibedda oo haatan sii yaraaneysa. Taas waxaa micnaheedu yahay in haddii ay yaraato awoodda wax dhoofineed iyo mucaawinada dalku dibadda ka helo in ay yaraan doonaan badeecooyinka dalku dibedda ka keeni karo, dabadeedna uu is dhin ku imaan karo dakhliga canshuuraha furdooyinka. Arrintaas waxay keeni kartaa isdhin xoog leh oo ku yimaada Miisaaniyadda Dowladda, kaddibna dowladu waydo awood ay ku gudato xilka ay u hayso qaranka.

Sidaas awgeed, guddiga waxay ugu muuqata in ku tiirsanaata dakhliga furdooyinka aan laga bixi doonin ilaa iyo inta dhismaha dhaqaalaheennu u jeheysanyahay hab ganacsi ku dhisan (Import oriented). Sidaa darteed, waxaa habboon in la dhiiri-geliyo lana balaariyo dhaqdhaqaaqa dhaqaalaha ee la xiriira wax soo saarka iyo dhoofinta. Waxaa xusid mudan, in ay lagama maarmaan tahay in mudnaanta koobaad la siiyo saldhiga wax soo saarka ee canshuuraha laga qaadi karo (taxable base) meesha waayahan dambe muhiimadda la siiyo dakhli kordhin kaliya ah. Siyaasadda canshuuraha waa inay noqotaa mid u janjeerta dhiiri gelinta wax soo saarka iyadoo la tixgelinayo waxa loo yaqaan (efficiency and equity). Haddii la

waayo siyaasad canshuureed ee ku salaysan (efficiency & equity) waxaa lumaya kala mudnaanta xubnaha dhaqaalaha dalka. Xaaladda heerka "Tacriifooyinka" haatan lagu dhaqmo badankoodu aad buu u sareeyaa arka loo eego dakhliga qofka soomaaliyeed (Average percapita income). Waxaan cidna ka qarsoonayn in haddii canshuuraha furdooyinka kor loogu qaado si xad dhaaf ah, ganacsato badan ka leexan doonto dibad ka keenidda badeecooyinka qaarkood, siiba kuwa aan daruuriga ahayn. Arrintaasi waxay isdhin ku keeni kartaa dakhliga dowladda, hase ahaatee waxaa dalka u u dhaqaaloobi doona lacagtii adkayd oo dibedda wax looga keeni jiray qaarkeed arrintaasoo wax ka tari doonta dheelitirka miisaaniyadda ganacsata dibedda.

Haddii laga maarmi waayo, guddiga waxay la tahay in la kordhin karo canshuuraha badeecooyinka aan daruuriga ahayn, hase ahaatee aan la korodhin canshuuraha badeecadaha daruuriga u ah nolosha dadweynaha iyo wax soo saarka. Markasta oo canshuur la kordhinayo ama la dhimayo waa in heerka boqoleydu uu u koraa ama isu dhimaa si tartiib tartiib ah.

Waxaa jira dhibaatooyin dhowr ah oo u baahan in wax laga qabto. Dhibaatooyinkaas waxaa u sabab ah arrimo la xiriira maamulka canshuuraha oo liita, sharciyada canshuuraha furdooyinka oo duugoobay ama aan lagu dhaqmin; canshuur dhaaf aan sharciga ku caddeyn oo loo fidiyo dibed ka keenayaasha badeecooyinka qaarkood iyo hay'adaha qaarkood oo ganacsi dadban ku jira. Dhibaatooyinkaas kor ku xusan waxaa ka mid ah:-

1. Liiska qiimeynta badeecadaha (Tabella velori) oo aan ahayn mid la socda had iyo jeer isbedelka ascaarta dunida.

2. Canshuur dhaaf (Tax Examystion) loo fidiyo dad iyo hay'ad aan xaq u lahayn.

3. Wax dhoofinta oo canshuur la saro (tax on export), arrintaaso dhaawici karta dhiirigelinta ay u baahan yihiin dhoofiyayaashu.

4. Ku tiirsanaanta xad dhaafka ah ee canshuuraha furdooyinka.

5. Siyaasadda canshuuraha (tax policy) oo aan tixgelin had iyo jeer wax soo saarka iyo kala mudnaanta qaybaha dhaqaalaha.

6. Kontrobaanka iy la baxsadka canshuuraha oo waayahan dambe soo badanaya.

T A L O O Y I N

Guddigu wuxuu soo jeedinayaa in la dhaqangeliyo sharci Lr.112 ee 22/4/1971 (Establishment of permanent Tax reform commission). Hase ahaatee waxaa habboon in wasaaradda Maaliyadda ay dhisto guddi farsamo oo xeel dheer u leh sharciyada, dhaqaalaha iyo maamulka kaasoo la talin doona guddiga kor ku xusan. Dhibaatooyinka kor ku tixan qaarkood waxaa loo heli karaa xal muddo gaaban (short term solutions)qaarka kalena xalintoodu waxay qaadan doonta muddo dhexe / Dheer (Medium/Long term).

KUWA MUDDADA GAABAN

- Liiska qiimeynta badeecooyinka "Tabella valori".

Liiskaa wuxuu u baahan yahay in ugu yaraan lixdii biloodba mar la cusbooneysiiyo, si qiimeynta badeecooyinka dekedda ka soo dega loogu saleeyo isbedelka qiimaha badeecooyinka dunida. Waxaa kale oo loo baahan yahay in la xoojiyo Waaxda furdooyin, lana siiyo Kombiyuuter, Telex iyo Maktab (Library). Arrinta cusboon-eysiinta "Tabella valori" waxaa Waaxdu la kaashan kartaa

hay'adaha takhaasuska u leh arrintaas sida:- SOCIETE GENERAL DE SURVEILLANCE (SGS), GENEVA; AFRICA AND ASIA BUREAU VERITAS (BU) PARIS; CONTECNA INSPECTION SA, GENEVA ETC.

- CANSHUUR DHAAFKA

Arrinta la xiriirta canshuur dhaafka waxaan kaga hadli doonaa qaybta warbixintaan ee ku saabsan sharciyada. Hase ahaatee waxaa habboon in aan canshuur dhaaf la siin cid aan xaq u lahayn. Canshuur dhaafka aan sharciga waafaqsanayn waa in loo arka xad gudub lagu samaynayo hantida qaranka, waana in ay noqoto weydiisashadeedu arrin laga xishood.

- CANSHUURTA WAX DHOOFINTA

Si loo dhiirigeliyo wax dhoofinta loona kordhiyo dakhliga lacagta qalaad oo dalku baahi weyn u qabo, guddiga waxay ugu muuqataa in la baabi'iyo canshuurta laga qaado badeecooyinka dibedda loo dhoofiyo oo u kala baxa kuwa furdada iyo kuwa Morka (customs & stamp duties).

Sida runta ah dakhliga dowladda ka soo gala canshuurta dhoofitaanka waa yar yahay, (eeg shaxda 1aad iyo 2aad). Dhanka kale, maadaama badeecadaheena dhoofka lagu canshuuro dalka loo dhoofiyo, arrintaas oo keenta in badeecadahaas la tartami kari waayaan badeecadaha u dhigma oo laga keeney dalalka kale, guddiga waxay ugu muuqata in laga dhaafo canshuurta dowladda dhexe iyo tan dowladda hoose, kharajyada kale iyo hab raaca dheer oo waqti dhumiska ah (red tape).

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- KONTROBAANKA & LA BAXSADKA CANSHUURA

Markii ay dabceen fulinta sharciyada canshuuraha, tayada shaqada iyo dhiirigelinta shaqaalaha, lana bixiyey canshuur dhaafyo aan waafaqsanayn sharciga waxaa ganacsato badan jideysatay inay canshuurta ku waajibtay ayan bixin iyagoo gacan ka hela mas'uuliyiintii loo xisaaray fulinta sharciyada canshuuraha.

Sidaas awgeed, waa in la fuliyo sharciyada canshuuraha iyadoo aan cidna looga abayeeleyn, ciddii ku xadgudubtana la mariyo ciqaabta sharci ee ay mutaystaan. Haddii aan arrintaan si dhab ah loo fulin dakhliga dowladda dhexe wuxuu hoos uga sii dhici doonaa heerka uu maanta joogo.

KUWA MUDDADA DHEXE/DHEER

Dhibaatooyinka wax ka qabashooda u baahan tahay muddo dhexe ama dheer waxaa ka mid ah:-

- Ku tiirsanaanta xad dhaafka ah ee Canshuuraha Furdooyinka

Sida aan horey u soo sheegnay wax ka qabashada arritaan waxaa saldhig u ah in la ballaariyo lana dhiirigeliyo wax soo saarka gudaha iyo in la kordhiyo canshuuraha tooska ah (direct taxations) iyo kuwa ku dhaca isdhaafsiga iyo gadidda (sales and service taxes). Sida ku cad labada shax ee soo socda canshuuraha furdooyinka waxay ka yihiin dakhliga dowladda dhexe in ka badan 50%(sannadaha 1980 - 87) Kutiirsanaanta dakhliga furdooyinku waa ka kormaraysaa 50% marka la tixgeliyo dakhliga Morka (Stamp duty)

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oo laga qaado badeecadaha dekedaha ka soo dega, oo haatan aan ku jirin canshuuraha furdooyinka ee xusan labada shax, balse ku xusan qodobka canshuuraha kale (all other taxes).

Sidaas awgeed, waa in dowladdu dib u eegto siyaasadda guud ee dhaqaalaha dalka iyadoo la dhirigelinayo wax soo saarka gudaha siiba kan la xiriira xoolaha, beeraha kalluumeysiga, macdanta, dalxiiska iwm. Xoojinta dhaqdhaqaaqa wax soo saarka xubnaha dhaqaale ee kor ku xusan waxay ballaarinaysaa saldhiga iyo kobcinta dhaqaale ee dalka, taasoo iyana markeeda ballaarin karta saldhiga canshuuraha (Tax base). Arrintaasi waxay sahleysa in laga wareeyo dakhliga ku dhisan ku tiirsanaanta canshuuraha furdooyinka.

TAB. I

CENTRAL GOVERNMENT REVENUE (Million Shs) (1)
(1980 - 1977, AT CURRENT-PRICES)

ITEM/YEAR	1980	1981	1982	1983	1984	1985	1986	1987
Tot Rev.	421.4	2250.6	2697.3	4074.5	3773.7	5220.0	9595.0	10018.0
Tot Tax Rev.	242.1	2067.3	2587.6	3463.5	2979.9	4719.3	8791.3	9198.7
Taxes on Int trade	765.2	1206.4	1398.5	2322.1	1853.4	2640.1	4738.5	4534.5
Imp. Duties	565.9	922.4	1039.1	1662.0	1333.0	1719.0	3280.7	2911.2
Exp. Duties	18.4	50.3	123.2	123.8	37.3	89.4	82.9	77.5
Ad/stat taxes	180.9	2[illegible]	336.2	536.3	483.1	831.7	1374.9	1545.8
All other (2) Taxes	476.9	86[illegible]	1189.1	1141.4	1126.5	2079.2	4052.8	4664.2
Non tax Revenue (3)	179.3	183.3	109.7	611.0	793.8	500.7	803.7	819.3

1. Source: Ministry of Finance
2. Cam huuraha Macaashka, Iibka, Moorka, Tacab soo saarka iwm.

TAB.II

SHARE OF TAXES AND NON TAX REVENUE

ITEM/YEAR	1980	1981	1982	1983	1984	1985	1986	1987
Total Rev.	100	100	100	100	100	100	100	100
Tax Rev.	87.40	91.90	96.00	85.00	79.00	90.40	91.60	92.00
Tax on inter. Trade	53.80	53.60	51.85	57.00	49.10	50.60	49.39	45.30
Import Duties	39.80	41.00	38.50	40.80	35.30	33.00	34.20	29.05
Export Duty	1.30	2.20	4.57	3.00	1.00	1.70	0.86	0.80
Ad/St. Taxes	12.70	10.40	8.78	13.20	12.80	15.90	14.33	15.45
All other Taxes (2)	33.60	38.30	44.15	28.00	29.90	39.80	42.21	46.70
Non Tax rev. (3)	12.60	8.10	4.00	15.00	21.00	9.60	8.40	8.00

1. Source: Ministry of Finance
2. Canshuuraha macaashka, iibka tacab soo saarka, Moor iwm
3. Adeegtada telefoonada,

waxay dhaawac gaarsiin kartaa ilaha wax soo saarka, dhaqdhaqaaqyada dhaqaalaha iyo shaqo abuurista, kuwaas oo ugu dambeynta keeni kara in dakhliga canshuuraha yaraado.

Inkastoo heerka canshuuruhu (boqoleyda) aad u sareeyo, hadana culeyska canshuuruhu (tax burden) ay ka yihiin wax loo saarka guud (revenue/GDP) aad buu u hooseeya marka loo eego dalalka ay soomaaliya isku xaalad dhaqaale yihiin.

Sidaas darteed, guddigu wuxuu soo jeedinayaa in saddexda sano ee soo socda gudahooda "Revenue/GDP Ration" la gaarsiiyo 16% meesha ay haatan ka tahay 9% wadoo si dhab ah loo uruurinayo canshuuraha bislaaday lana saarayo culeyska ay mudan yihiin Canshuuraha Berriga. Dhanka kale waxaa haboon in wax ka bedelida heerarka canshuuraha had iyo jeer laga tashado guddiga dib u habaynta canshuuraha ee aan kor ku soo sheegnay.

Ugu dambeyntii, waxaa xusid mudan inay hawl tilmaameedka guddi hoosaadka ka mid ahayd inuu tilmaamo, haddii ay jiraan, ilo cusub oo laga heli karo dakhli. Guddigu markii uu arrintaasi si qoto dheer u falanqeeyey, waxay u muuqday in ayan jirin ilo cusub oo laga kordhin karo dakhliga furddooyinka (Marka laga reebo "Canshuurta gegida dayuuradaha) sababaha soo socda awgood:-

- Heerka boqoleyda canshuuraha furddooyinka oo haddaba sareeyo.
- Ku tiirsanaanta dakhliga furddooyinka oo aan la dhaafsiin karin heerka ay hadda joogto.

FIIRO DHINACA SHARCIYADA

Guddigu wuxuu baris qoto dheer ku sameeyay sharciyada canshuuraha furdooyinka iyo heerka canshuuraha ay haatan ku sugan

yihiin (Tariff structure and tariff rates).

Sida laga warqabo canshuuraha furdooyinku urruuriyaan waxay ku saleysan yihiin sharciyo fara badan oo soo kala baxay muddooyin aad u kala fog. Sharciyadaas qaarkood waxay nidaaminayaan Maamulka Guud ee Furdooyinka sida Sharci Lr.2049 ee 12/7/1939 iyo Xeer Sharci Lr. 1 ee 31/3/1961, oo dhigaya nidaamka furdooyinka iyo Xeer sharci Lr. 5 ee 11/12/1968 oo qeexaya tariifada furdadaha "Customs Tariff" oo ay ku xaddidan tahay boqolleyda "Percentage" laga qaado badeecadaha laga keeno dibadda iyo kuwa loo dhoofiyo.

Sharciga "tariifada" waxaa la socda waxa loo yaqaano "Tabella di valori" ama liiska qiimeynta badeecooyinka oo awood loo siiyey Wasiirka Maaliyadda & Laagta inuu Xeer nidaamiye (Regolamento) ku soo saaro mar kasta ee loo baahdo (Qod.34 Ord. Dogonale).

Sharciyadaas u khaaska ah Maamulka Guud ee Furdooyinka waxaa garab socda sharciyo gaar ahaaneed (Leggi speciali),oo loo abuurey inay nidaamiyaan siyaasadda guud ee horumarinta dhaqaalaha dalka, sida Maalgelinta Mashaariicda Dowladda, dhiirigelinta Warshadaha iyo beeraha, dibad keenista badeecadaha ay Warshaduhu u isticmaalaan alaab ceeriin ahaan iwm.

Waxaa intaa raaca sharciyo loogu tala galay in lagu fuliyo heshiisyada caalamiga ah ee Dowladda J.D.S. oggolaatey, sida heshiiska 1945 ee O.N.U. iyo heshiiskii Vienna ee 1961 iyo 1963 ee lagu oggolaaday Tas-hiilaada canshuur dhaafyada Dibloomasiyiinta

iyo Qunsuliyadaha.

Haddaba, anagoo aan si ballaaran uga hadli karin, cilladaha ay leeyihiin sharciyada kor ku xusan, waxaan haddana isku dayeynaa inaan tilmaamo ka bixino tillaabooyinka deg degga ah ee loo baahan yahay in wax laga qabto.

1. SHARCI LR. 2049 EE 12/7/1938 IYO XEER-SHARCI LR. 31/3/1961 NIDAAMKA FURDOOYINKA

a) Sharci Lr. 2049 oo la soo saaray 1938 waxaa laga dhaxlay mustamacmiradihii Talyaaniga ee la oran Jirey "Africa Orientale Italiana (A.O.I)" oo ay ahaayeen Libya,Eritrea iyo Soomaaliya. Sharcigaas wuxuu ka kooban yahay 11 Madax iyo 98 Qodob, waxaana looga dhaqmaa qodobo badan oo ilaa haatan aan la baabi'inin.

b) Xeer-Sharci Lr. 1 ee 31/3/1961 oo ka kooban 42 Qodob, waxaa la soo saarey 8 bilood kadib markii xurriyada la qaatey. Waxaa muuqata in sharcigaas si deg deg ah loo sameeyay laguna koobay in lagu nidaamiyo maamulka guud ee furdooyinka, iyadoo fulinta hawlaha kala duwan ee furdooyinku (Operazioni doganale) loo dhaafay in lagu nidaamiyo sharcigii hore ee 1938.

Haddaba, iyadoo la filaayo in guddigii diyaariyey sharcigan dambe ku tala jiray in mustaqbalka dambe la isku daro labada sharci lagama soo saaro mid ay ku dhan yihiin Maamulka Guud ee Furdooyinka, haddana ilaa maanta wax tallaabo ah lagama

qaadin, waxaana isla markaa muuqata in labaduba ay aad u darbeeyaan, waddiga naartana ayan la socon karin.

Sidaa darteed, waxaa habboon in loo saaro aqoon yahanno rideeye labada sharci kana soo saara hal sharci oo kala ah:-

2. <u>SHARCI LR. 26 EE 10/11/1961; CANSHUUR DHAAFKA LOO OGGOLAADAY QALABKA LAGU AASAASAYO DHISMO WARSHADEED AMA MID BEEREED.</u>

Waxaa sharcigaas uu ka/kooban yahay 10 Qodob oo lagu oggolaaday in canshuur dhaaf la siiyo qalabka wax soo saarka.

Markii la darsay qodobada kor ku xusan, waxaa loo baahday in si gaar ah loo dhuuxo qodobkiisa 1aad. Qodobkaas waxa ku xusan in canshuur dhaaf xagga furdada loo oggolaan karo qalabka ugu horreeya ee aasaas looga dhigayo Warshad, beero iyo waxyaabaha lagu baarc macdanta iyo Batyroolka (Aziende industriali agricole a per ricerche minerare e enti preposti allo sviluppo sociale).

Haddaba, markii la hirgaliyey ku dhaqanka sharcigaas waxaa ka soo ifbaxay cilladaha soo socda:-

Marka hore lama qeexin waxa loola jeedo qalab beereed ee aasaas u noqon karo dhismaha ugu horreeya ee beeraha. Waxaa waaya-aragnimada na tustay in ilaa iyo haatan aan dalka la keenin wax qalab ah ee lagu tilmaami karo dhismo beereed, waxaase beeraleyda Soomaaliyeed ay ka badin waayeen iney keenaan Cagaf-cagafyo iyo metoorka liyaha oo kali ah.

Sidaas oo kale, lama caddayn waxa loola jeedo qalab warshadeed iyo nooca warshadeed ee la doonayo in la dhiirigeliyo.

Haddaba waxaa habboonaan lahayd in sharcigaas dib loo derso, si ballaaranna loo caddeeyo qalabka la doonayo in dhiirigelin loo

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sameeyo, iyadoo la xadidayo habka lagu oggolaan karo.

Tusaale ahaan, dhinac warshadaha waxaa la tixgelin kara warshadaha la yimaada shuruudaha soo socda midood:-

a) Warshadaha isticmaala alaabta ceeriin ee beeraha, xoolaha, kalluunka iyo macdanta dalka. Waa in alaabta ceeriin ee warshaddaas isticmaaleyso qeybta ka imaaneysa dalka gudihiisa ayan ka yaraan 60% ee qiimaha alaabta ceeriin ee ay isticmaaleyso sannad kasta.

b) Warshadda u jiheysan wax dhoofinta (export oriented) oo la filaac inay dalka soo gelin doonto lacag adag oo ka badan tan ay sannad kasta ku bixin doonto dibad ka keenidda alaabta ceeriin.

c) Warshadaha kukordhin kara (VALUE ADDED) alaabta ceeriin ee keenaan qiime aan ka yareyn 100% marka ay tub geliyaan alaabta ceeriin.

d) Warshadaha soo saara badeecooyin loo garto iney yihiin daruuriyaad oo sida badan dibedda laga keeno sida cuntada, daawada, iwm.

3. SHARCIGA LR. 18 EE 14/6/1962 CANSHUUR DHAAFKA LOO OGGOLAADAY MASHAARIICDA AY MAALGELINAYAAN HAY'ADAHA CAALAMIGA AH IYO DOWLADAHA SHISHEEYE.

Sharcigaas oo ka kooban 6 qodob, waxaa lagu oggolaaday in

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canshuur dhaaf la siiyo qalabka loo keeno in lagu fuliyo mashaariicda dowladda ee ay maalgelinayaan ururada caalamiga ah iyo douladaha shisheeye, waxaa kaloo laga dhaafay canshuurta khidmadda dekedda, midda shidaalka, iyo diiwaangelinta.

Haddaba, waxaa dhacday in heshiisyada lala galo shirkadaha fuliya mashaariicdaas ay ku ballaarsadaan in loo sameeyo tashiilaad uusan sharcigu jidaynaynin, iskuna taxalujiyaan inay canshuur dhaaf ku keensadaan raashiinkoda, in laga daayo macaash shaqaalaha iwm.

Haddaba shirkadahaas waa in aan laga yeelin canshuur dhaaf aan ku cadayn sharciyada dalka.

4. SHARCI LR. 8 EE 1984

Sharcigas wuxuu oggol yahay in laga daayo alaabta ceeriin gebi ahaanba canshuurta keenista, maamulka iyo in la dhimo 50% canshuurta alaabta qabyada ah ee warshadaheenu alaab ceerin ahaan u isticmaalayaan.

Sidaas oo kale guddigu wuxuu soo jeedinayaa canshuurta in 50% laga daayo alaabta warshaduhu u keensadaan inay u isticmaalaan dahaar ahaan (Imballaggi e recipienti), sida dhallooyinka maran iyo furkooda, qasacadaha, warqadaha lagu shubo saabuunta iyo nacnaca, kartoonada, Jawaanada iyo lebelka (Etiketta).

FIIRO DHINAC MAAMULKA

Arrinta ku saabsan maamulka canshuuraha guddigu wuxuu u arkaa iney tahay arrin aad "xasaasi" u ah una baahan in si deg deg ah loogu tillaabsado wax ka qabashadeeda. Waxaan cidna ka

qarsooneyn iney jiraan mashaakiil dhowr ah oo hortaagan guud ahaan hababsami u uruurinta canshuuraha kuwaasoo ay ka mid yihiin:-

a) Yulashada shaqaalaha ku hawlan canshuur uruurinta oo aan ku saleysneyn tartan adag.

b) Tababar joogto ah oo aan la siinin shaqaalaha canshuuraha;

c) Mushaharka la siiyo shaqaalaha oo aan ahayn mid dabooli kara baahi horaadka qofka, arrintaasoo keeni karta hal abuur iyo karti yari, laaluush qaadasho iyo wm.

d) Diiwaan gelinta canshuuraha (Tax recording) oo aan loo isticmaalin hab casri ah.

Arrintaasoo keeni karta iney adkaato faallo ka bixinta noocyada canshuuraha iyo tirakoobyadoodaba, tusaale ahaan canshuuraha ka soo xarooday "Stamp duty" ma dhib yara in la ogaado qeybta canshuurtaas oo ka timaada canshuuraha furdooyinka ama canshuuraha berriga ee kala duwan.

Guddigu wuxuu ogaaday in guud ahaan aqoonta shaqaalaha furdooyinka ay fiican tahay maadaama qaar badan ay yihiin Jaamiciyiin, qaar kalena ay leeyihiin waayo aragnimo fiican; hase ahaatee waxaa maqan takhaasus qoto dheer oo la xiriira isbeddelka shuruucda, nidaamyada furdooyinka iyo isbeddelka xaaladaha dhaqaale ee dalka iyo dunida kaleba.

Waaxda furdooyinka waxaa ka shaqeeya dad gaaraya 450 qof kuwaasoo sida dhabta ah ka badan baahida shaqo ee Waaxda. Furdada Muqdisho oo kali ah waxa ka shaqeeya 101 qof halka baahideeda dhabta ahi ayan ka badnayn 40 ilaa 50 qof oo aqoon fiican u leh

meamulka furdooyinka. Waxaa halkaas ka muuqata inay adagtahay sidii loo qeexi lahaa shaqada qof kasta ee shaqaale ah.

Waxaa halco jirta in shaqaalaha si joogto ah loo kala bedelo arrintaasoo wax u dhimi karta takhaasuska shaqaalaha. Haddaba si wax looga qabto dhibaatooyinka kor ku tilmaaman loona xaqiijiyo uruurinta canshuuraha mar kasta dhab ahaan bislaaday, waa in wax laga qabto arrimaha soo socda:-

1) In xulashada shaqaalaha canshuuraha furdooyinka lagu saleeyo tartan ajag.
2) In saraakiisha loo Magacaabayo furdooyinka muhiimka ah ay lahaadaan waayo aragnimo ugu yaraan 10 sanno ah, kuwa furdooyinka kalena ugu yaraan 5 sanno.
3) In la xoojiyo lana joogteeyo tababarada shaqaalaha xagga sharciyada canshuuraha, la socodka isbeddelka ascaarta badeecadaha dalalka dunidu isdhaafsadaan, barashada luqadaha ajnabiga ah ee la xiriira shaqadooda ku isticmaalka kombiyuutarada, CUSTOMS COUNCIL COOPERATION NOMINCLATURE (CCCN), STANDARD INTERNATIONAL TRADE CLASSIFICATION (SITC).
4) In shaqaalaha muujiya dadaal dheeraad ah la siiyo abaal marin dallacaad ama lacageed.

Sharciga kaligiis ma meel mari karo haddii uusan jirin dad ku mintidaya (Motivated) fulintiisa danta guud awgeed.

Sidaas darteed, qofka shaqaalaha ah waa in la siiyo Mushahar ku filan baahidiisa; mushahar yarida waxay keeneysaa

dulduleello fara badan oo ay ka mid yihiin laaluush qaadasho, dadaal yari, dakhliga canshuuraha oo yaraada iwm.

5) In si cad loo qeexo xilka qof kasta oo shaqaale ah (Job description).

6) In si tartiib tartiib ah loo dhaqan geliyo ku isticmaalka Kombiyuutarrada iyadoo marka hore lagu billaabayo Gobolka Bahaadir lana adeegsanayo barnaamijyo sahlan.

6. Tirakoobyada Ganacsiga Dibadda (Foreign Trade Statistics)

Siyaasadda canshuuraha waxaa saldhig u noqon kara in la helo tirakoob sax ah ee ganacsi, sida tirada badeecadaha dalka ka dhoofa iyo kuwa dibadda laga soo keeno. La socodka tirakoobka badeecooyinka dibada ka yimaada iyo kuwa la dhoofiyo waxay muhiim u yihiin:-

a) In la ogaado tiraga, noocyada iyo qiimaha badeecooyinka sannadkasta dalka yimaada amase ka dhoofa.

b) Badeecadaha canshuurta badan laga qaado iyo dalalka ay ka kala yimaadaan.

c) Badeecooyinka wax soo saarka dalkeenna la tartama iyo tiradooda.

d) Badeecooyinka ka yimaada ama u dhoofino dalalka xubnaha ka ah ururrada ay Soomaaliya xubinta ka tahay sida PTA iwm, si loo ogaado heerka canshuuraha laga helo badeecooyinkaas iyo dhibaatada ay dhaqaalaheenna u geysan karaan iwm.

Sidaas awgeed waa in la muujiyo tirahoobidda badeecadaha dalka soo gala ama ka dhoofa.

7. Astaamaha Badeecooyinka (SITC)

Dib u habeynta maamulka canshuuraha furdooyinka waxaa qeyb ka qaadan kara ku dhaqanka astaamaha (code) badeecooyinka dalalka dunidu isdhaafsadaan. Sida la ogyahay badeecad kasta waxay leedahay laba lambar (mid la xiriira ganacsiga SITC iyo mid la xiriira canshuuraha CCCN). Lambarka canshuuraha waa dhaqangalay, hase yeeshee midka ganacsiga (SITC) laguma dhaqmo.

Sidaas darteed marka Wasaaradda Ganacsigu bixineyso ruqsadaha Form A iyo B, waa in lambarkaas lagu muujiyo.

8. Waxaa dhacda in khubarada ajnabiga ah ee ka shaqeeya mashaariicda ay maalgeliyaan dalalka kale iyo hay'adaha kale caalamiga ah ay dalka keenaan qalab iyo gaadiid fara badan oo canshuur dhaaf dalka ku soo gala, dabadeedna suuqa lagu kala gato ayadoo aan la bixin canshuurta dowladda.

Sidaas awgeed guddigu wuxuu soo jeedinayaa in gaadiidka khubaradaas siiba baabuurta in la siiyo canshuur dhaaf ku muddeyaan waqtiga khabiirku joogayo dalka. Sidaas awgeed waa in lagu muujiyaa taargada agteeda iyo buugga baabuurta waqtiga ay ku egtahay joogidda khabiirka.

Qalabka kale oo khabiirka loo oggolaanayo waa inuusan ka badan baahidiisa qof ahaaneed sida sharcigu qabo.

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9. Si looga hortago la baxaadka canshuuraha waa in la koojiyo shaqada Waxda baarista.

Xafiiskaasi waa inuu si joogto ah ugu saameeyaa baaris in canshuuraa la qaaday ay waafaqyihiin sharciyada iyo in kale.

G A B A G A B O

Guddiga markuu muddo dersayey heerka canshuuraha furdooyinka ay maanta ku sugan yihiin wuxuu u arkaa in aan la kordhin boqolleyda tacriifada (Tax rate) ee furdooyinka. Guddiga markuu isbarbar dhigey culeyska canshuuraha dalka (Tax burden) iyo kan dalalka aynu isku xaalad dhaqaale nahay, waxaa u soo ifbaxay in culeyska canshuuraheennu ka hooseeyo kan dalalka kale (Revenue / GDP). Taas micnaheedu wuxuu yahay in aan canshuuraha loo qaadin sidii la rabay. Yaraanta dakhliga canshuuraha kama ayan imaan heerka boqolleyda (tax rate) oo hooseeya, balse waxaa keenay dowladda oo awoodi kari weyday iney si dhab ah u uruursato canshuuraha bislaaday sababihii aan kor ku soo sheegnay awgeed.

Haddii ay dowladdu ka fursan weydo iney kordhiso canshuuraha furdooyinka, guddigu wuxuu u arkaa in la kordhin karo boqolleyda badeecadaha aan daruuriga ahayn sida: Gaadiid gaar ahaaneed, qalabka xafiisyada iyo guryaha, sigaarka, alaabta la isku qurxiyo iwm.

Hase ahaatee, kordhinta boqolleyda canshuuraha badeecadahaasi ma aha in loo arko inuu kordhinayo dakhliga dowladda maadaama ay isdhimi karto tiradii badeecadahaas ee dibadda laga keeni jirey, marka dalabkoodu yaraado sicirka gudaha oo kor u kacay awgeed: in

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kastoo arrintaasi ay wax ka tari doonto dhexlliga miisaaniyadda ganacsiga dibadda (trade balance)iyo qiimaha dhaca shillinka.

Waxaa kale oo iyana xusid mudan in xadididda canshuur dhaafka ay tahay arrin wax weyn ku kordhin karta dakhliga cansh-uuraha furdooyinka. Arrinta ah ku tiirsanaanta canshuuraha furdooyinka waxay keeni karta wal wal aad u weyn, mana aha arrin muddada dhow laga gudbi karayo, sidaas awgeed waxaa habboon in la dhiirigeliyo wax soo saarka gudaha, kaddibna la xoojiyo uruurinta canshuuraha berriga sida macaashka, iibka iyo dakhliyada kale ee aan hab canshuuraadka dalkeennu si wanaagsan u taaban.

Si wax looga qabto dhammaan dhibaatooyinka hor taagan habsami u uruurin a canshuuraha iyo ku dhaqanka sharciyada la xiriira maamulkooda waxaa lagama maarmaan ah in marka hore la toosiyo habka shaqada lana dhiirigeliyo shaqaalaha iyadoo la siinaayo dakhli ku filan baahi horaadkooda (basic needs).

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