

Tixraac: SSC/WM/XW/XN006/2024

Taariikh: Janaayo 1, 2025

XEER-NIDAAMIYAHA CASHUURTA MACAASHMACAASHKA GANACSIGA

Isagoo fulinaaya mid ka mid ah ujeeddooyinka lagu sheegay Qodobka 2(4) ee Xeerka Maareynta Maaliyadda Guud, Xeer Lr. 1/2023, ee la xiriiira dabagalka dakhliga;

Isagoo u hoggaansamaya mabda'a lagu sheegay Qodobka 3 (7) ee Xeerka Maamulka Maaliyadda Guud, Xeer Lr. 1/2023, oo tilmaamaya in dhammaan dakhliga ka soo baxa ilaha lacagta caddaanka ah ee Dawladda & hay'adaheeda lagu shubo halka xisaab ee "Khasnadda Mideysan", laguna ilaaliyaa lacagtaas iyada oo la raacayo maareyn hufan oo waxku'ool ah;

Isagoo gudanaya awoodaha lagu siiyey Qodobka 9(1) ; ee Xeerka Maareynta Maaliyadda Guud, Xeer Lr. 1/2023, ee tilmaamaya in Wasiirku soo saari karo xeerhoosadyo, tilmaamayaal iyo hagayaal ka farcama xeerka Maamulka Maaliyadda Guud.

Isagoo gudanaya awoodaha lagu siiyey Qodobka 88(1) ee Xeerka Cashuuraha Berriga, Xeer Lr. 2/2023, ee tilmaamaya inuu soo saarayo Xeer-nidaamiyeyaal lagu dhaqangel& sharciyada dakhliga;

Markuu arkay Xeerka Cashuuraha Berriga, Xeer Lr. 2/2023, & Xeerka Tacrifadda Cashuuraha Berriga;

Wasiirka Maaliyaddu wuxuu soo saaray **Xeer-Nidaamiyaha Cashuurta Macaashmacaashka Ganacsiga**:

Qodobka 1aad

Jaangoynta Cashuurta Dakhliga Macaashmacaashka (Profit Income Tax)

1. Cashuuraha & Tacrifadaha lagu sheegay jaantusyada hoose ayaa noqon doona kuwa la dabaqayo marka uu dhaqan galo Xeer-nidaamiyahaan:

Madax/Xige	Shaxda 1.1 Cashuurta Faa'idada Macaashka Ganacsiga & Xirfadlayaasha.	Lacagta ku waajibtay (USD)		
		Darajada A	Darajada B	Darajada C
	Nooca Shirkadda			
	Shirkaddaha isgaadhsiinta	40,000	20,000	10,000
	Bankiyada Ganacsiga	10,000	6,000	3,000
	Xawaaladaha	2000	1,000	500

	Shirkadda Korontada Bxiya	5000	2000	1000
	Shirkadda Biyaha Bixiya	5000	2000	1000
	Wershadaha Biyaha Sifeeya	2000	1000	500
	Shirkadaha Raashinka Soo dejiya (Cuntooyinka & bagaashka)	5000	2000	1000
	Shirkadaha Raashinka (Cuntooyinka & bagaashka)	1000	500	300
	Shirkadaha Qalabka Dhismaha	2000	1000	500
	Shirkadaha Qalabka Gaadiidka (Spare Parts)	800	400	250
	Shirkadaha Shidaalka soo dejiya	1000	500	300
	Shirkadaha Shidaalka Kaalmaha	600	400	200
	Shirkadaha Daawooyinka & Qalabka Caafimaadka	1500	800	400
	Shirkadaha Dhiska & Qandaraasyada	1000	550	300
	Shirkadaha Qalabka Matoorada, Korontada & Soolarka	700	300	250
	Shirkadaha Qalabka Electronics, Mobilada, Computers.	700	300	250
	Shirkadaha Gaadiidka Soo Dajiya	5000	2000	1000
	Shirkadaha Gaaska Cuntada Lagu Karsado	600	400	200
	Shirkadaha Maacuunta	500	250	200
	Shirkadaha Qalabka Xafiisyada & Aqalada	600	400	200
	Shirkadaha Agabka Xafiisyada (Stationery)	300	200	100
	Shirkadaha Alaabaha Udugga (Cosmetics)	400	250	150
	Cisbitaalada & Goobaha Caafimadka	1000	600	300
	Hoteelada	800	400	200
	Shirkadaha daabaacaadda	600	400	200
	Carwooyinka Dharka & Kabaha	800	600	400
	Makhaayadaha Waaweyn Cuntada & Cabitaanka	600	400	200
	Jaamacadaha Waxbarasho (Private)	400	300	200
	Iskuulada & Macaahida Waxbarasho (Private) ee Sare	250	200	150
	Iskuulada & Macaahida Waxbarasho (Private) ee Hoose Dhexe	200	150	100
	Shirkadaha Safarada Socdaalka Gudaha/Dibada	500	300	200
	Warbaahinta Gaarka Loo Leeyahay (Radio & TV IWM)	200	150	100
	Shirkadaha Dayactirka Gaadiidka (Geerashyada)	200	150	100
	Nootaayooyinka	400	300	200
	Farmashiyayaasha Dawooyinka & Agabka Cafimaadka	400	300	200
	Dukaamada Cabbitaanada & Cuntooyinka Gasacadaysan	300	200	100
	Dukaamada Suuq Wanaag (Super Market)	1000	600	400
	Harqaanlayaasha Waawayn ee Casriga ah	200	100	50
	Warshadaha- Yaryar	300	200	100
	Warshadaha-Dhexe	400	300	200
	Warshadaha-Waawayn	600	400	300
	Iskaashatooyinka dharka & kabaha	1,000	600	300
	Iskaashatooyinka Macuunta	1,000	600	300

	Garoonnadda Kubbadda	500	300	200
	Booshariyada	300	200	100

Qodobka 2aad

Bixinta & Ururinta Ajuurooyinka & Khidmaddaha

1. Cashuurta Macaashmacaashka Ganacsiga waxaa ururinaya shaqaalaha/saraakiisha Wasaaradda Maaliyadda ee loo idmay ee ku sugan Xarumaha Cashuuraha Berriga.
2. Dhammaan shaqsiyaadka bixinaya cashuurtan waxaa la farayaa in ay ku shubaan lacagahaas akoonada Wasaaradda Maaliyaddu u cayintey dakhliga Cashuurta Macaashmacaashka Ganacsiga.

Qodobka 3aad

Warbixinta Korjoogtenta Dhaqangalka Xeer-nidaamiyaha

1. Waaxda Dakhliga ee Wasaaradda Maaliyadda waa inay korjoogteysaa u hoggaansanaanta Xeer-nidaamiyahaan, oo ay soo saartaa warbixin joogto ah oo ay la wadaageeyso Wasiirka Maaliyadda.

Qodobka 4aad

Dhaqangelinta Xeer-nidaamiyahaan

1. Xeer-nidaamiyaha Ajuurada Adeegga Wasaaradda Waxbarashada waxa uu dhaqangelayaa taariikhda uu saxiixo Wasiirka Maaliyadda.
2. Nuqullada Xeer-nidaamiyahaan waxaa lagu faafinaya mareegta (website) Wasaaradda Maaliyadda & midka Wasaaradda Ganacsiga.

Cabdiqani Xuseen Xaaji Hiirad

Wasiirka Wasaaradda Maaliyadda iyo Iska-haawiga SSC Khaatumo

Saxeex:

Abdullahi

