



Maamulka SSC-Khaatumo **SSC-Khaatumo administration**

Xafiiska maaliyada

INLAND REVENUE

TAX TARIF GUIDE



GOLAHA FULINTA MAAMULKA SSC-KHAATUMO SOOMAALIYA
XAFIISKA HOGGAAMIYAHA

Summad: GF/XH/002/2024
Xeer Hoggaamiye Ln. 12

TR: 11/01/2024

ANSIXINTA SHARCIYADA KALA AH:-

1. *Sharciga Maamulka Guud ee Maaliyadda*
2. *Sharciga Cashuuraha Berriga iyo Tacriifaddiisa*
3. *Sharciga Cashuuraha Kastamada iyo Tacriifaddiisa*
4. *Miisaaniyadda Saddex biloodka ah*

HOGGAAMIYAHA MAAMULKA SSC-KHAATUMO

Markuu Arkay: Qodobka 6aad ee Axdiga Maamulka SSC-Khaatumo
Markuu Arkay: Qodobka 14aad ee Axdiga Maamulka SSC-Khaatumo
Markuu Arkay: Warqadda Guddoomiyaha Golaha Dhexe ee Maamulka SSC-Khaatumo Lr. 1/2023, Xeer Lr. 2/2023, taariikh 9/12/2023, Xeer Lr. 3/2023, ee ku taarikhaysan 30/12/2023 kuna saabsan ansixinta sharciyada kor ku xusan
Markuu Tixgeliyey: Baahida loo qabo in la ansixiyo sharciyadan sidoo kalena la meelmariyo.
Wuxuu Soo Saaray Hoggaamiyuhu sharcigan:

QODOBKA 1^{aad}

Laga bilaabo taariikhda uu Hoggaamiyuhu Saxiixo sharcigan, waxaa si rasmi ah loo oggolaaday ansixinta sharciyada kor ku xusan.

QODOBKA 2^{AAD}

DHAQANGALKA SHARCIGAN

Xeerkan wuxuu dhaqangelayaa Marka uu Hoggaamiyuhu saxiixo, waxaana lagu soo saarayaa Faafinta Rasmiga ah ee Maamulka.

Wadashaqayn Wacan

Mud. Cabdiqaadir Axmed Aw-Cali

Hoggaamiyaha Maamulka SSC-Khaatumo, Soomaaliya

Page 1 of 1



Hordhac

ALLAH MAHAD LEH

Bugani waa bug koobaya dhamaan tacrifadaha cashuuraha berriga ee Xafiiska maaliyada Maamulka SSC-Khaatumo, Soomaaliya, waana majaca loogu tala galay shaqaalaha cashuuraha berrigu in ay helaan tilmaamaha ay ubaahdaan si ay uqaadaan cashuuraha kala duwan iyo xaddi kasta oo cashuureed kaasoo ku waajibay muwaadiniinteena kala duwan ee cashuur bixiyaha ah.

Fariinta Xafiiska maaliyada ee cashuurbixiyayaasha

Muwaadin si aad uga qaybqaadato horumarka dalkeena iyo dhismaha maamulkeena waxaad noqotaa cashuurbixiye wanaagsan.



Table of contents

3

1 Cashuurta Toosan (Direct Tax)	4
1.1. Cashuurta M/Macaashka Ganacsiga	4
1.2. Cashuurta kirada daaha	4
1.3. Cashuurta Dakhliga Shaqaalaha	4
1.4. Cashuurta Wado Marista (Road).	5
1.5. Cashuurta ka reebida (Withholding tax).	7
2. Cashuurta Dadban (Indirect Tax)	7
2.1. Cashuurta Gadista (Gst)	7
3. Cashuuraha Xeerarka Gaarka Ah Ku Aasaasan	7
3.1. Cashuurta Diwangelinta (Registration)	7
3.2. Cashuurta Moorka (Stamp)	8
3.3. Cashuurta tigidhada	8
3.4. Cashuurta Maamulka (Administration)	8
4. Ajuurooyinka Xafiiska maamulka	8
4.1. Xafiiska ganacsiga, warshadaha, maalgashiga iyo waxsoosaarka	9
4.2. Ajuuradda Ruqsadda Liisamada Ganacsiga Ee Adeegayada	9
4.3. Ajuuradda Ruqsadda Liisanka Wershadaha	10
4.4. Ajuuradda Dalxiisayaasha	10
4.5. Ajuuradda Ruqsadda Liisamada Macdanta.	11
4.6. Ajuuradda Royaltyga.	11
4.7. Ajuuradda Liisamada Korontadda	
4.8. Ajuuradda Mulkiyadda Beeraha	11
4.9. Ajuuradda Ruqsadda Khayraadka.	
4.10. Ajuuradda ruqsadda liisamada kaluumaysiga	11
4.11. Dakhliga Ganaaxa Kheyraadka	
5. Xafiiska Arimaha Bulshadda.	12
6. Ajuuradda Shahaadadda Ogolaanshaha Shaqadda Ajaanibka	12
6.1. Ajuuradda Ruqsadda Liisamada Nootaayoonika, Qareenadda.	13
6.2. Maxkamaddaha.	13
7. Ajuuradda Adeega Garsoorka (Court Fee)	
7.1. Guddidda Mihnadlayaasha Caafimadka.	17
8. Ajuuradda Ruqsadda Mihnadlaaysha Caafimadka.	
9. Xafiiska Qorsheynta.	12
9.1. Ajuuradda Ruqsadda Liisamada	
Hayaddaha Aan Dawliga Ahayn Ee Wadaniga Ah.	12
9.2. Ajuuradda Ruqsadda Liisamada	
Hayaddaha Aan Dawliga Ahayn Ee Caalamiga Ah	12
10. Xafiiska warfaafinta, isgaadhsiinta, iyo technologyada.	13
10.1. Ajuuradda Ruqsadda Liisamada Isgaadhsiinta Iyo Boosaha	13
10.2. Ajuuradda Khidmadaha Telefoonka Wadahadaladda	
Wadanka Ka Baxa Iyo Kuwa Soo Gala.	13
10.3. Ajuuradda Kirooyinka Buuraha, Taawaradda, Mawjadaha.	13
10.4. Ajuuradda Adeega (Media) Ha Iidheh Iyo Ogaysiisyada	15
10.5. Ajuuradda Liisamadda Madbacaddaha, Wergaysyadda, Suxufiyiinta	15
11. Xafiiska Howlaha Guud Gaadiidka iyo dib udhiska.	
11.1. Ajuuradda Ruqsadda Liisamada Shirkadda Dhismaha.	13
11.2. Ajuuradda Ruqsadda Liisamada Farsamada Almuuniyamta Iyo Nijaarista.	13
11.3. Ajuuradda Kirooyinka Guryaha Dawladda Iyo Bakhaaradda Iwm.	13
11.4. Ajuuradda Adeega Buugaagta Gawaadhida (Circulation Book).	14
11.5. Ajuuradda Liisamada wadista Gaadiidka Dhulka.	14
11.6. Ajuuradda Ruqsadda Liisamada Shirkadaha Socdaalka.	14
11.7. Ajuuradda Adeega Diyaaradaha	14

3

F.G Wixii ka dhiman tacrifadan farsama ahaan ama
sharci ahaan waxaa lagu soo saarayaa xeer gaar ah

12. Laanta Socdaalka.		16
12.1. Ajuuradda Fiisayaasha.		16
12.2. Ajuuradda Sameynta Baasabooradda.		16
12.3. Ganaaxa Joogista Muddo Dhaafka		17

1. Cashuurta toosan (direct tax)

1.1 cashuurta m/macaashka ganacsiga

S/No	Nooca cashuurta	Xadiga cashuurta
1	Cashuurta m/macaashka ganacsiga	10% taxable income

1.2 Cashuurta kirada daaraha

No	Nooca cashuurta	Xadiga cashuurta
1	Cashuurta kirada daaraha	10% off the rent ammont

1.3 cashuurta dakhliga shaqaalaha

no	Nooca cashuurta	Xadiga cashuurta
1	Cashuurta shaqaalaha	6%



4.4. Cashuurta Wado Marista (Road tax)

4.4.1. GAADIIDKA CUSUB

Descriptions	Code	14 HP	18 HP	21 HP	24 HP	1 TAN	2 TANS	3 TANS	4 TANS	6 TANS
CASHUURTA SOCODKA BAABUURTA	114501	\$12	\$19	\$33	\$47	\$2	\$5	\$10	\$15	\$28
AJUURADDA TAARKADDA BAABUURTA	142222	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48
AJUURADDA TIJAABADA (KALAAWITO)	142201	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33
MOORKA DAKHLIGA	116201	\$3	\$3	\$4	\$4	\$3	\$3	\$3	\$3	\$4
SAMAYNTA TAARIKADA	142235	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55
H/GUUD	142243	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14
HORUMARINTA WADOOYINKA	144201	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$20	\$20
KHARASHKA DAABACAADA	142234	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18
TOTAL		\$193	\$200	\$215	\$229	\$184	\$186	\$191	\$206	\$220
Descriptions	Code	7-12 TANS	13-24 TANS	25-36 TANS	37-70 TANS	70-100 TANS	BAJAA J	Motto	UN	
CASHUURTA SOCODKA BAABUURTA	114501	\$43	\$48	\$75	\$85	\$95	\$3	\$3	\$ --	
AJUURADDA TAARKADDA BAABUURTA	142222	\$48	\$48	\$48	\$48	\$48	\$31	\$31	\$48	
AJUURADDA TIJAABADA (KALAAWITO)	142201	\$33	\$33	\$33	\$33	\$33	\$12	\$12	\$20	
MOORKA DAKHLIGA	116201	\$4	\$4	\$4	\$5	\$5	\$2	\$2	\$3	
SAMAYNTA TAARIKADA	142235	\$55	\$55	\$55	\$55	\$55	\$13	\$13	\$55	
H/GUUD	142243	\$14	\$14	\$14	\$14	\$14	\$10	\$10	\$14	
HORUMARINTA WADOOYINKA	144201	\$40	\$40	\$40	\$40	\$40	5	5	\$10	
KHARASHKA DAABACAADA	142234	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	
TOTAL		\$255	\$260	\$287	\$298	308	\$100	\$100	\$163	

4.4.2. GAADIIDKA DUUGA AH

5

F.G Wixii ka dhiman tacrifadan farsama ahaan ama sharci ahaan waxaa lagu soo saarayaa xeer gaar ah



Descriptions	Code	14 HP	18 HP	21 HP	24 HP	1 TAN	2 TANS	3 TANS	4 TANS	6 TANS
CASHUURTA SOCODKA BAABUURTA	11450 1	\$12	\$19	\$33	\$47	\$2	\$3	\$10	\$15	\$28
MOORKA DAKHLIGA	11620 1	\$1	\$1	\$2	\$2	\$1	\$1	\$1	\$2	\$2
HORUMARINTA WADOOYINKA	14420 1	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$20	\$20
Kharashka daabacaada	14223 4	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8
TOTAL		\$31	\$38	\$53	\$67	\$21	\$22	\$62	\$45	\$58
Descriptions	Code	7-12 TANS	13-24 TANS	25-36 TANS	37-100 TANS	BAJAAJ	Motto	UN	14 HP PL	18 HP PL
CASHUURTA SOCODKA BAABUURTA	11450 1	\$43	\$48	\$75	\$85	\$3	\$3	\$ ----	\$2	\$5
MOORKA DAKHLIGA	11620 1	\$3	\$3	\$3	\$3	\$1	\$1	\$1	\$1	\$1
HORUMARINTA WADOOYINKA	14420 1	\$40	\$40	\$40	\$40	5	5	\$10	\$10	\$10
Kharashka daabacaada	14223 4	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8
TOTAL		\$94	\$99	\$126	\$136	\$17	\$12	\$19	\$21	\$24

1.4. Cashuurta ka reebida (withholding tax)

s/no	Nooca cashuurta	Xadiga cashuurta
1	Cashuurta shaqaalaha ajaanibka ah	10%

2. Cashuurta Dadban (Indirect Tax)

2.4. Cashuurta Gadista (sales tax)

s/no	Nooca cashuurta	Nooca cashuurta
1	Cashuurta Gadista (sales tax)	5%

3. Cashuuraha xeerarka gaarka ah ku aasaasan

3.1. Cashuurta diiwaangalinta (registration tax)

s/no	Faah-faahinta	Rate
1	Qaansheegatooyinka	5%
2	Heshiisyada	3%
3	Kirada baabuurta	3%
4	Cusboonaysiinta heshiisyada	1%
5	Cusboonaysiinta rahanka	1%




6	Cashuurta kala wareejinta hantida maguurtada ah	3%
7	Cashuurta kala wareejinta baabuurta	3%
8	hibaynta	1%

3.2. Cashuurta moorka (stamp tax)

s/no	Nooca cashuurta	Rate
1	Cashuurta moorka	2%

3.3. Cashuurta tigidhada

s/no	Nooca tigidhada	ujeedada
1	\$3 blue	Shatiga ganacsi, Shahaadoyinka
2	\$2 green	Warqada danbi la,aanta, biilasha ,warqadda ogolaanshaha cashuur dhaafka iwm
3	\$1 red and brown	Codsiyadda iyo qaansheegooyinka cashuurdhaafka

3.4. Cashuurta maamulka (Administration tax)

s/no	Nooca cashuurta	Xadiga Cashuurta
1	Cashuurta shaqaalaha	0%
	Cashuuraha kale oo dhan	2%

4. Ajuurooyinka Xafiiskaha maamulka

4.1. Xafiiska ganacsiga, warshadaha, maalgashiga iyo waxsoosaarka

4.2. Ajuurada ruqsadda liisamada ganacsiga ee adeegyada

No	Nature of Enterprise Type of Service License	Local (Muwaadin)		Foreign (Ajanabi)	
		Sole (\$)	Partnership(\$)	Sole (\$)	Partnership(\$)
	Museum and Trade Fair Registration fee	\$150	\$150	\$200	\$200
	Money Exchangers	\$100	\$100	\$200	\$200
	Laundries (Dry Cleaning)	\$100	\$200	\$200	\$300
	metal Workshop	\$100	\$200	\$200	\$300
	Poultry Farms	\$200	\$300	\$400	\$600
	Travel Agency	\$200	\$300	\$500	\$1000
	Tourism Agency	\$150	\$300	\$1000	\$2000
	Printing Service	\$150	\$300	\$500	\$1000
	Publishing Service	\$150	\$300	\$500	\$1000
	Decorations	\$150	\$300	\$200	\$400



Health Service				
Large Sized Hospitals	\$600	\$800	\$1000	\$2000
Recruitment And Training Service	\$150	\$300	\$500	\$1000
Research and Development	\$200	\$400	\$500	\$1000
Translation Services	\$150	\$300	\$500	\$1000
Investment Promotion Services	\$200	\$400	\$500	\$1000
Regional Transport Service	\$150	\$300	\$800	\$1,500
Taxi Services	\$150	\$300	\$800	\$1,500
Car Wash Services	\$100	\$200	\$500	\$100
Private Security Service	\$200	\$500	Non	Non
Real Estate Agent Services	\$100	\$200	\$400	\$800
Warehouse And Storage Services	\$200	\$400	\$1000	\$1,500
Tailor Services	\$100	\$200	\$500	\$1000
Architect And Design	\$150	\$300	\$1000	\$2000
Entertainment Services	\$150	\$300	\$1000	\$2000
Micro – Finance Services	\$500	\$1000	\$2,500	\$5000
Business Management Services	\$150	\$300	\$500	\$1000
Business Statistics Services	\$150	\$300	\$500	\$1000
Legal Firm	\$150	\$300	\$1000	\$2000
Public Notary	\$150	\$200	Non	Non
Installation Maintenance And Repair Services	\$150	\$300	\$500	\$1000
Green House/ Nurseries	\$150	\$300	\$1000	\$2000
Fire Safety Service	\$150	\$300	\$1000	\$2000
Gym	\$150	\$300	\$800	\$1500
Massage Services	\$150	\$300	\$1000	\$2000
Photography Services	\$150	\$300	\$1000	\$2000
Beauty Salon Services	\$150	\$300	\$1000	\$2000
Farming and animal production	\$150	\$300	\$1000	\$2000

4.3. AJUURADDA RUQSADDA LIISAMADA GANACSIGA EE BADEECADDAHA

S/No	Nooca Cashuuraha (Type of Tax)	Xadiga Cashuurta
1	Liisanka Soo Dejinta(Import Tax)	\$500
2	Liisanka DhoofintaExport Tax	\$300
3	Liisanka Soo Dejin Iyo Dhoofin(Import/Export)	\$1000
4	Liisanka Jumladda (Wholesaler)	\$300
5	Liisanka Soo Dejinta Shidaalka(Fuel Importation)	\$1,500

Land Survey Services	\$ 150	\$ 300	\$ 1,000	\$ 2,000
Catering Services	\$ 150	\$ 300	\$ 1,000	\$ 2,000
Semi Classic Restaurant	\$ 150	\$ 300	\$ 1,000	\$ 2,000
Semi Classic Hotel	\$ 150	\$ 300	\$ 1,000	\$ 2,000
Meat Services	\$ 150	\$ 300	\$ 1,000	\$ 2,000
Seafood Services	\$ 150	\$ 300	\$ 1,000	\$ 2,000
Auditing Firm	\$ 150	\$ 300	\$ 1,000	\$ 2,000
Accounting Firm	\$ 150	\$ 300	\$ 1,000	\$ 2,000
ICT Service	\$ 150	\$ 300	\$ 1,000	\$ 2,000
Logistic &Procurement	\$ 150	\$ 300	\$ 1,000	\$ 2,000
Sales &Marketing	\$ 150	\$ 300	\$ 1,000	\$ 2,000
Advertising Firm	\$ 300	\$ 500	\$ 1500	\$ 3,000
Monitoring &Evaluation	\$ 500	\$ 800	\$ 1500	\$ 3,000
Environment Assessment	\$ 500	\$ 800	\$ 1500	\$ 3,000
Engineering Consultant	\$ 300	\$ 500	\$ 1500	\$ 3,000
Fund Management	\$ 500	\$ 800	\$ 1500	\$ 3,000
Laboratory Service	\$ 500	\$ 800	\$ 1500	\$ 3,000
Sanitation Service	\$ 500	\$ 800	\$ 1500	\$ 3,000
Classic Tourism Hotels	\$ 500	\$ 800	\$ 1500	\$ 3,000
Commission Agent	\$ 500	\$ 800	\$ 1500	\$ 3,000

6	Liisanka Kaalmaha Shidaalka(Fuel Station License)	\$300
---	---	-------

4.4. AJUURADDA RUQSADDA LIISANKA WERSHADAHA

no	Industries	Sole local	Sole foreign	Partner local	Partner foreign
1	Large Sized Factories	\$2,100	\$1,100	\$2,500	\$1,100
2	Medium Size Factories	\$500	\$1000	\$1,500	\$3,000
3	Small Factories	\$250	\$300	\$300	\$250
4	Industrial Registration Fee	\$200	\$500	\$300	\$250

4.5. AJUURADDA DALXIISAYAASHA

	Citizen 1	Citizen 1 waxi ka badan	Foreign 1	Foreign 1 waxi ka badan
Tourism Site Visiting Fee	10 \$ Halkii qofba waa 10 \$	10 x (no. of tourist	25\$ Halkii qofba waa 25\$	25 x (no. of tourist)

4.6. AJUURADDA RUQSADDA LIISAMADA MACDANTA

No	Liisanka Macdanta	Diwaan Galin	Cusboonaysiin
1	Prospecting(Muwaadin)	\$300	\$300
2	Prospecting(Ajanib)	-----	-----
3	Dealer	\$300	\$300
4	Mining(Muwaadin)	-----	-----
5	Mining(Ajanib)	-----	-----
AJUURADDA ROYALITYGA			



1	Royalty (Gemstone)	-----	
2	Royalty (Semiprecious)	-----	

4.7. AJUURADDA LIISAMADA KORONTADDA

No	Nooca liisanka	Rate
1	Liisanka korontadda partnership	\$3000
2	Liisanka korontadda halka qof grade B	\$600
3	Liisanka korontadda halka qof grade c	\$400
4	Liisanka korontadda halka qof grade D	\$200

4.8. AJUURADDA MULKIYADDA BEERAHA

BEERAHA	Diwaangalinta	Cusboonaysiin
Beer Roobaad	\$30	\$10
Beer waraab	\$50	\$20



4.9. AJUURADDA RUQSADDA KHAYRAADKA

Nooca Cashuurta /Fee	Tacriifada
Ruqsada Cawska (Grass Permit)	\$10
Cashuurta Cawska B/Buurta 3_6 Ton	\$8
Cashuurta Cawska B/Buurta 7_19Ton	\$12
Cashuurta Cawska B/Buurta 20 Ton	\$14
Cashuurta Cawska Dameerka/Fardaha	\$16
Cashuurta Cawska Awrka	\$2
Cashuurta Nuurada/Xaabada Baabuurta 6 Ton Ah	\$3
Ruqsadaha Barkadaha	\$15
Cashuurta Barakaha Sanadkii	\$10
Liisanka Ganacsiga Xabada Sanadkii	\$100
Liisanka Ganacsiga Nuurada Sanadkii	\$5
Maydiga 100kg	\$4
Maxoorka Fooxa 100kg	\$2

4.10. AJUURADDA RUQSADDA LIISAMADA KALUUMEYSIGA

	Liisanka kaluumaysiga	Rate
1	Registration	\$600
2	Licenses new/ re-newel)	\$300

4.11. XAFIISKA ARIMAH BULSHADDA

4.12. AJUURADDA SHAHAADADDA OGOLAANSHAHA SHAQADDA AJAANIBKA

S/N	Ajaanibka Ka Hawlgala Goobaha Ganacsi	Ajuuradda
-----	---------------------------------------	-----------



1	Shiradaha Isgaadhsiinta	\$200 Sanadkiba
2	Goobaha Caafimaad Ee Gaarka Loo Leeyahay	\$150 Sanadkiba
3	Shirkada Dhismaha/Qurxinta Dhismayaasha	\$120 Sanadkiba
4	Warshadaha	\$120 Sanadkiba
5	Jamacadaha Gaarka Loo Leeyahay	\$100 Sanadkiba
6	Iskuulada Gaarka Loo Leeyahay	\$60 Sanadkiba
7	Hudheelada Cuntada Iyo Hurdada	\$50 Sanadkiba
8	Shaqaaale Hoosaadka/Waashmanada Iyo Nadiifisooyinka	\$20 sanadkiba
9	Ogalanshaha Shaqada(Work Permissiom)	\$500

4.13. AJUURADDA RUQSADDA LIISAMADA NOOTAAYOONIKA & QAREENADDA



S/N	NAME	Diwaan Galin	Cusboonaysiin
1	Public Notary	\$350	\$150
2	Qareen Guud	\$200	\$100
3	Qareen Shareeco	\$400	\$200
4	Qareen Ciqabeed	\$100	\$50
5	Qareen Ma'aduum	\$200	\$100
6	Qareen Meheriye	\$100	\$50
7	Qareen Real Estate	\$200	\$100
8	Liisan Ururada Qareenada	\$200	\$100
9	Liisanka Law Firm	\$400	\$ 200
10	NGO Ka Qaatay Ruqsadaha Wasaradda	\$200	\$100
11	Ruqsadda Turjumaada Sharci	\$100	\$50

5. MAXKAMADDAHA

5.1. AJUURADDA ADEEGA GARSOORKA (COURT FEE)

1	DACWADAHA	cashuurta
2	Dacwada Aan Wax Qiimo Ah Lahayn	\$5
3	Maamul Shirkado Oo La Isku Haysto	\$10
4	Maamul Dugsi, Madarasada Am Jamacad La Isku Haysto	\$15
	Magac Shirkadeed Oo La Isku Haysto	\$200
	Calaamad Shirkadeed Oo La Isku Haysto	\$200
	Maamul Ama Lahaansho Urur (NGO) Oo La Isku Haysto	\$100
	Ansixin Cadayn Wakaaladeed (Marka Dib Loo Dirayo)	\$50
	Guri Ka Saaris (Qof Gurigisa Ka Saaraya Qof Uu Ka Kireeyay	\$10
Am	Heshiis Ka Dhamaday)	
	Fulimaha Aan Qiimaha Lahayn	\$10
	Xaqitaan Dhaawaca Am Nabaro	\$5
	Burin Go'aan Guddi	\$25
	Ansixin Go'aan Xeebegti (Arbitrators)	

11

F.G Wixii ka dhiman tacrifadan farsama ahaan ama sharci ahaan waxaa lagu soo saarayaa xeer gaar ah



A.Haddii Uu Qiimo Leeyahay		2%
B.Hadaanu Qiimo Lahayn		\$5
Maga Dil		\$10
Is Hortaag Fulineed		\$100
Dacwadaha Idaariga Ah Ee Maxkamada Sare		3%
Ansixin Wakaalada Dibbada		\$200
9	Dhaxalka Dadka Isdhalay Isku Dhaxay	1%
	Shahaado furiin	\$10
10	Dhaxalka Aabaha Ilaa 3 Oday	2%
11	Dhaxalka Aabaha Ilaa 4 Oday	3%
12	Dhaxalka Wixii Ka Badan Ilaa 4 Oday	5%
13	Heshiisyada (Agreement)	3%
14	Cusboonaysiinta Heshiisyadda	1%
15	Cadaynta Rahanka	\$10
	Hibayn	2%
	hibaynta ganacsi	\$300
16	Tirtirka Rahanka	1%
17	Dacwadaha Idaariga Ah Ee Maxkamadasare	3%
18	Dacwadaha Qoyska	\$5
19	Ansixin Wakaalad Shisheeye	\$200
20	Cadaymaha Aan Qiimahalahayn	\$5
21	Warqada Cadaynta Dembila'aanta	\$10
22	Shahaado Nikaax	\$10
24	Wakiilashada (Power Of Attorney)	\$10
25	Dardaaranka	\$10
26	Tasdiqida Cadaymaha	\$10
27	Dib U Eegista Xukumada Maxkamadasare (Curaar)	\$400
28	Ganaaxa Dilka U-Kaska Ah Ee Laga Heshiiyo) (Eedaysane Dila Ama Xukunsane Dil Laba Reerka Heshiyeen)	\$300
29	Qodabad Kale Ee Xeerka Ciqaabtaanku Xusnayn Ee Laga Heshiin Karo, Haddii Laga Heshiiyo Waxaa Eedaysanaha-Xukunsaha Lagu Ganaaxayaa Haddii Ee Du Tahay Heer Degmo	\$200
30	Qodabad Kale Ee Xeerka Ciqaabtaanku Xusnayn Ee Laga Heshiinkaro, Haddii Laga Heshiiyo Waxaa Ee Daysanaha-Xukunsaha Lagu Ganaaxayaa Haddii Ee Du Tahay Heer Gobol	\$50



6. GUDDIDDA MIHNADLAYAASHA CAAFIMADKA

6.1. AJUURADDA RUQSADDA MIHNADLAAYSHA CAAFIMADKA

	NATIONAL	FOREIGN
Specialist Practitioner	\$300	\$400
General Practitioner	\$120	\$600
Dentist Practitioner	\$120	\$300
Ophthalmologist Practitioner	\$200	\$300

12

F.G Wixii ka dhiman tacrifadan farsama ahaan ama sharci ahaan waxaa lagu soo saarayaa xeer gaar ah

Anesthesiologist Practitioner	\$200	\$300
Nursing	\$50	\$200
Midwifery	\$50	\$200
Laboratory	\$50	\$150
Pharmacist	\$50	\$150
Allied Health (AN,ULS,PHYT,RADIOLOGY,Etc)	\$50	\$150
DIPLOMAS	NATIONAL	FOREIGN
Dentist And Ophthalmology	\$60	Looma Baahna
Nursing	\$30	Looma Baahna
Midwifery	\$30	Looma Baahna
Laboratory	\$20	Looma Baahna
Pharmacist	\$30	Looma Baahna
Nutritionist	\$30	Looma Baahna
Allied Health (AN,ULS,PHYT,RADIOLOGY,Etc)	\$30	Looma Baahna
HEALTH CARE FACILITIES (GOOBAHA ADEEG CAAFIMAADKA)	NATIONAL	FOREIGN
Post Graduate Program Diploma	\$300	\$600
Degree Program	\$200	\$400
Diploma	\$100	\$200

4.2.4 XAFIISKA QORSHEYNTA

4.2.5. AJUURADDA RUQSADDA LIISAMADA HAYADDAHA AAN DAWLIGA AHAYN EE WADANIGA AH

Hayaddaha Aan Dawliga Ahayn ee Wadaniga ah

1	Diwaan Galinta	Liisanka LINGO'S	\$200 Mar Kaliya
2	Cusboonaysiinta	Liisanka LINGO'S	\$100 Sanadkiiba

4.2.6 AJUURADDA RUQSADDA LIISAMADA HAYADDAHA AAN DAWLIGA AHAYN EE CAALAMIGA AH

Haayadaha Aan Dawliga Ahayn Ee Caalamiga Ah			
1	Diwaan Galinta Liisanka INGO'S	\$1000 Mar Kaliya	
2	Liisanka INGO'S Cusboonaysiinta	\$ 500 Sanadkii	

4.2.7 Warfaafinta, isgaadhsiinta, iyo technologyada

4.2.8 AJUURADDA RUQSADDA LIISAMADA ISGAADHSIINTA IYO BOOSAHA

No	Nooca	Tacriifadda
1	Diwaangalinta Shirkadda Guud Ee Cusub	\$50,000 Markaliya
2	Diwaangalinta Shirkadda ISP(Qaybiyaha Internetka)	\$5000 Markaliya
3	Diwaangalinta Shirkadda Gateway	\$5,000 Markaliya
4	Diwaangelinta Internet (VSAT)	\$2000 Markaliya
5	Diwaangelinta Internet Café	\$100 Markaliya



6	Diwaangelinta Boosaha Caalamiga Ah	\$1000 Markaliya
7	Diwaangelinta Bosaha Dalka	\$500 Markaliya
8	CUSBOONEYSINTA RUQASADDA	
9	Cusbooneysiinta Shirkadda	\$10,000 Sanadkii
10	Cusbooneysiinta Liisanka Shirkada An Shaqayna	\$2000 Sanadkii
11	Cusbooneysiinta Shirkadda ISP Internetka Bixiy	\$2,000 Sanadkii
12	Cusbooneysiinta Shirkadda Gateway	\$1,000 Sanadkii
13	Cusbooneysiinta Internet Café	\$50 Sanadkii
14	Cusbooneysiinta Bosaha Caalamiga	\$5000 Sanadkii
16	Cusbooneysiinta Bosaha Dalka	\$200 Sanadkii
AJUURADDA KHIDMADAHA WADAHADALADDA TELEFOONKA		
NO	NOOCA	TACRIIFADDA
1	Incoming Calls	0.02 Daqiiqadii
2	Outgoing Calls	0.02 Daqiiqadii
3	Mobile Phones Post/Prepaid	0.002 Daqiiqadi

4.2.9 AJUURADDA KIROOYINKA BUURAH, TAAWARADDA, & MAWJADAHA



NOOCA	TACRIIFADDA
Hirarka HF/VHF	\$50 Hirkii/Bishii
Hirarka GSM900	\$70 Hirkii/Bishii
Hirarka GSM1700/1800/1900	\$50 Hirkii/Bishii
Hirarka Microwave	\$35 Per Link/Bishi
Hirarka 21GHZ—10HZ	\$30 Hirkii/Bishii
Hirarka GSM 3G/4G	\$100 Hirkii/Bishii
Buuraha	\$75 Buurti/Bishii

6.2. AJUURADDA ADEEGA (MEDIA) HA IIDHEH IYO OGAYSIYADA

RADIO LAASCAANOD		
No	FAHFAAHIN	TACRIIFADDA
1	Ogeysiis Darajada 1 Ad Meherado Yar Yar	\$4/= Hal Minit
2	Ogaysiis Darajada Labad Shirkad/Company	\$6/= Hal Minit
3	Ogaysiis Darajada 3aad NGO/Hayad Samafal Oo Wadaniya	\$8
4	Ogaysiis Darajada 4aad NGO/Hayad Samafal Oo Calaamiya	\$10/= Hal Mint
5	Baafin Maxkamadeed	\$4/= Hal Mint
6	Xayiraad/Xayiraad Ka Qaadid Dhul Am Dhisme	\$8/= Hal Mint
7	Naadin Am Baafin Xaraash	\$12/= Hal Mint
8	iidheh Ganacsi Yar	\$4/= Hal Mint
9	Jidheh Ganacsi Shirkad/Company	\$10/= Hal Mint
10	Tacsi Dadwayne	\$1/= Hal Mint
11	Lisanka Wargeysyadda Madaxa Banana	\$50/-Sanadkiiba
12	Lisanka Madbacadaha	\$500 Sanadkiiba
13	Lisanka Telefishanka Madaxa Banaan	\$1000 Sanadkiiba
14	Liisanka Idacadaha Iyo FM-Yada	\$2000 Sanadkiiba

TVGA Maamulka SSC-Khaatumo

Qiimaha Xaysiiska Darajada Koowaad Ee Bulshada



Faahfaahin	Wakhtiga	Qiimaha Halka(Unit)	Cid Loo Xayeysinayo Iyo Halka Laga Siidaynayo	Mudada Ugu Yare
Xaysiis	Hal Mnt	\$10 Per/Unit	Local Community And Local Tv	Todobo Cisho

Qiimaha Xaysiiska Darajada Labaad Ee Shirkadaha Iyo Local Ngo-Yada

Faahfaahin	Wakhtiga	Qiimaha Halka(Unit)	Cid Loo Xayeysinayo Iyo Halka Laga Siidaynayo	Mudada Ugu Yare
Xaysiis	Hal Mnt	\$20 Per/Unit	Local Community And Local Tv	Todobo Cisho

Qiimaha Xaysiiska Darajada Saddexaad Ee Hayadaha Caalamiga

Faahfaahin	Wakhtiga	Qiimaha Halka(Unit)	Cid Loo Xayeysinayo Iyo Halka Laga Siidaynayo	Mudada Ugu Yare
Xaysiis	Hal Mnt	\$30 Per/Unit	Local Community And International Tv	Todobo Cisho

Qiimaha Xaysiiska Darajada Ee Satellite Iyo Local Oo Isku Jira

Faahfaahin	Wakhtiga	Qiimaha Halka(Unit)	Cid Loo Xayeysinayo Iyo Halka Laga Siidaynayo	Mudada Ugu Yare
Xaysiis	Hal Mnt	\$20	Local Community And International Tv	Toban Cisho
Xaysiis	Hal Mnt	\$10	Local Ngo/International Ngo's	10 Cisho

Qiimaha Barnaamijka Darajada Local Tv Ga Ee Bulshada SSC-Khaatumo

Faahfaahin	Wakhtiga	Qiimaha Halka(Unit)	Cid Loo Xayeysinayo Iyo Halka Laga Siidaynayo	Mudada Ugu Yare
Barnaamij	Hal Mnt	\$10 Per/Unit	Local Tv Maddarasadaha	10mnt

Qiimaha Barnaamijka Local Ngo Ee Bulshada So

Faahfaahin	Wakhtiga	Qiimaha Halka(Unit)	Cid Loo Xayeysinayo Iyo Halka Laga Siidaynayo	Mudada Ugu Yare
Barnaamij	Hal Mnt	\$15 Per/Unit	Local Tv And Satellite Tv Barnaamijka Wacy-igalinta Shirarka Sharaa'id Semenairs Iwm	10 mnt

Qiimaha Barnaamijyada Hayadaha Caalamiga Ah Ee Satellite Ka Iyo Local Iskugu Jira

Faahfaahin	Wakhtiga	Qiimaha Halka(Unit)	Cid Loo Xayeysinayo Iyo Halka Laga Siidaynayo	Mudada Ugu Yare
Barnaamij	Hal Mnt	\$40 Per/Unit	Local Tv And Satellite Tv Barnaamijka Wacy-igalinta Shirarka Jara'id Semenairs Iwm	10mnt
Faahfaahin	Wakhtiga	Qiimaha Halka(Unit)	Cid Loo Xayeysinayo Iyo Halka Laga Siidaynayo	



Warka	Halkii War	\$150 Habeenki	Local Ngo Seminairs Shirarka Jara'iid Iwm
Warka	Halkii War	\$250 Habeenkii	Un And Ngo (Hayadaha Calaamiga Ah) Semenairs

Xayeysiiska Liidka Yer Ee Xaga Hoose Ee Tv Ga Mara Oo Satellite \$10 hal bill \$8 3bilood \$15 6bilood-sanad 20
Xayeysiiska Liidka Yer Ee Xaga Hoose Ee Tv Ga Mara Oo Local Ah \$5

6.3. AJUURADDA LIISAMADDA MADBACADDAHA, WERGAYSYADDA & SUXUFIIYIINTA

Media Production	Local sole	Local partnership	Sole foreign	Joint venture foreign
TVs	\$500	\$800	\$800	\$1500
Journals	\$250	\$400	\$600	\$1000
Radio	Nil	Nil	Nil	Nil
Websites	\$150	\$200	\$300	\$500

7. XAFIISKA HOWLAHA GUUD GAADIIDKA IYO DIB-UDHISKA

7.1. AJUURADDA RUQSADDA LIISAMADA SHIRKADDAHA DHISMAHA

NO	NOOCA	TACRIIFADDA
1.	Grade- A	\$400
2.	Grade -B	\$300
3.	Grade -C	\$150
4.	Liisanka Dhismaha Ee Foreman-Ka	\$150

7.2. AJUURADDA RUQSADDA LIISAMADA FARSAMADA ALMUUNIYAMTA IYO NIJAARISTA

S/N	NAME	AMOUNT
1.	Grade -A	\$200
2.	Grade- B	\$100
3.	Grade -C	\$50

7.3. AJUURADDA KIROOYINKA GURYAHA DAWLADDA IYO BAKHAARADDA IWM.

Nooca	CASHUURTA
A-1	\$120
A-2	\$80
A-3	\$60
A-4	\$50
B	\$30
C	\$20
Bakhaarada	\$150

7.4. AJUURADDA ADEEGA BUUGAAGTA GAWAADHIDA (CIRCULATION BOOK)

1	Circulation book (samayntisa)	\$80
2	Duplicate book (samaynta duplicate)	\$60

7.5. AJUURADDA LIISAMADA WADISTA GAADIIDKA DHULKA

1	Samaynta Liisanka wadista Gaadidka waaweyn	\$80
---	--	------



2	Samaynta Liisanka wadista Gaadidka yaryar	\$60
---	---	------

7.6. AJUURADDA RUQSADDA LIISAMADA SHIRKADAHA SOCDAALKA

S/N	NAME	AMOUNT
1.	Grade- A	\$300
2.	Grade -B	\$200
3.	Grade -C	\$100

7.7. AJUURADDA ADEEGA DIYAARADAHA

	Nooca Liisanka	Diwaan-galinta Ruqsadaha Cusub	Cusbonaysinta Sanadkii
1.	Liisanka Shirkadaha Diyaradaha	\$10,000 Markaliya	\$5000 Sanadkii
2.	Liisanka Xafiisyada Safaradda ama Wakiilada	1% Initial Capital	\$500 Sanadkii
3.	Liisanka Shirkada Adeega Diyaradaha (Airport Handling Service Company)	1% Initial Capital	\$2000 Sanadkiiba



8. LAANTA SOCDAALKA

8.1. AJUURADDA FIISAYAASHA

	Month	3 Month	6month	1 Year
Ajnabi	\$77	\$138	\$248	\$306
Muwaadin	0	0	0	\$72

8.2. AJUURADDA SAMEYNTA BAASABOORADDA

s/n		
1	Ordinary passport (qof weyn)	\$82
2	Ordinary passport (qof yar)	\$41
3	Ordinary passport (qof weyn) cusbooneysiin	\$72
4	Ordinary passport (qof yar) cusbooneysiin	\$41
5	Students-Scholarships (ardayda tagaya deeqaha waxbarsho ee dalka dibadisa)	\$31
6	Service passport	Free
7	Diplomat passport	Free

8.3. GANAAXA JOOGISTA MUDDO DHAAFKA

NO FAAHFAAHINTA

NO	FAAHFAAHINTA	GANAX
1	Joogitaanka Mudo Dhaafka Ah	\$5 Maalinti
2	Soo Galid Dalka	\$20
3	Ajuurada Bixinta Aan Noq-Noqodka Lahayn (Single)	\$10
4	Joogitaanka Maalin Qudha	\$2.5 Maalintii
5	Joogitaanka Wixii Soddon Maalimood Ka Badan	\$135
6	Sagaashan Cisho Ilaa Lix Bilood	\$243
7	Lix Bilood Ilaa Sanad	\$300
8	Sanad Ilaa Saddex Sanadood	\$400
9	Joogitaanka Rasmiga Ah	\$1000

17

F.G Wixii ka dhiman tacrifadan farsama ahaan ama sharci ahaan waxaa lagu soo saarayaa xeer gaar ah

