SOOMAALIYA

BUUGYARAHA CANSHUURTA DAKHLIGA

Ku saabsan Sharciga Canshuurta Dakhliga iyo Xeernidaamyada Cashuurta Dhakhliga ee 2025

November 2025

Hage Fudud oo Tixraac Sahlan leh

Waxaa Diyaariyay,

Agaasinka Guud ee Dakhliga, Qeybta Siyaasadda Cashuuraha iyo Sharuucda,
Wasaaradda Maaliyadda, Dowladda Federaalka Soomaaliya

Tusmo

I. Hordhac

Ansixinta Sharciga Canshuurta Dakhliga ee 2025 (Income Tax Act 2025) waxay soo bandhigtay isbeddel weyn oo ku aaddan nidaamka dakhliga gudaha ee Soomaaliya. Sharcigaani wuxuu baddelay hab maamulkii hore u jiray muddo sannado kaasoo sanadkii 1966-kii lagu yagleeyay Sharciga Canshuurta Tooska ah (Direct Taxation Law). Sharciga Canshuurta Dakhliga wuxuu si rasmi ah u dhaqangalay 11-kii bisha Maajo 2025, waxaana xigay ansixinta Xeernidaamyada Canshuurta Dakhliga ee 2025 (Income Tax Regulations 2025) kaasoo la meelmariyay 15-kii May 2025, si ay u kaabaan dhaqangalka Sharciga.

Ujeedada buugyarahani waa in la helo hage fudud oo bixinaayo fasiraadda iyo dhaqangelinta sharciga iyo xeernidaamyada cusub ee Canshuurta Dakhliga. Buugyarahani waa il mudnaan leh oo loogu talagalay Saraakiisha Canshuuraha (Tax officers) iyo Canshuur-bixiyeyaasha (Taxpayers), si ay siman kaga faa'idaystaan, maadaama uu sharraxaad ka bixinaayo waajibaadka, xuquuqaadka, iyo xuquuqaha hoos yimaado Sharciga, taasoo hadafku uu yahay in la dardargaliyo u-hoggaansanaanta (Complaince) sharciga. Sidoo kale wuxuu Saraakiisha Sare siinayaa taageero xooggan iyadoo qaab fudud oo la fahmi karo lagu sharraxayo habraacada faahfaahsan ee qiimaynta, gudbinta, iyobixinta canshuuraha.

Fadlan ogow in hagahani uusan isku dayayninuu ka hadlo dhammaan faahfaahinta ku jirta Sharciga Canshuurta Dakhliga 2025 (ITA), sidoo kalena ma ahan fasiraad qaanuuneed ee Sharciga. Sidaas darteed, dhibaato kasta oo ka dhalato ku tiirsanaanta macluumaadka uu bixinaayo hagahaani, marnaba masuuliyaddeeda ma qaadi doonno. Sharciga Canshuurta Dakhliga iyo xeernidaamyada ku lifaaqan ayaa goor kasta ah isha sharciyeed ee maaraynta sharciyada canshuurta dakhliga.

Haddii ay jirto farqi u dhexeeya buugan iyo sharciga, waxaa goor kasta mudnaanta leh Sharciga Canshuurta Dakhliga iyo Xeernidaamyada. Haddii buugyarahan aanu ka jawaabin su'aal gaarka kuu ah, waxaa lagugu bogaadinayaa inaad la xiriirto xafiiska canshuuraha ee deegaankaaga ama inaad talo warsatid xirfadle canshuureed.

II. Goorma ayaan u diiwaangelinayaa canshuurta dakhliga, sideese ayaan u buuxinayaa oo u soo gudbinayaa warbixinnada canshuurta ee ganacsigayga ama dakhliga maalgelintayda

(Sharciga Canshuurta Dakhliga ee 2025: Qodobka 10, 11, 97, 98 Xeernidaamyada Canshuurta Dakhliga 2025: Qodobka 9, 97)

1. Haddii aad tahay hay'ad ama shakhsi oo uu sanadkastana dakhli kaa soo galo ganacsi ama maalgashi aad ka sameeysid Soomaaliya, waa inaad iska diiwaangelisid Waaxda Canshuuraha Berriga (IRD) adigoo adeegsanaya Foomka Diiwaangelinta Canshuurta Dakhliga (TR1).
2. Foomka TR1 waxa laga soo dejisan karaa bogga internetka ee Wasaaradda Maaliyadda ama ka eeg qeybta hoose ee hagahaan (Link-ka waa lagu siin).
3. Sanadka Qiimaynta sida caadiga ah waa sanad tirsigeedka miilaadiga. Tusaale, Janaayo-Desember.
4. Si kastaba, waxaad waaxda canshuurta berriga (IRD) ka dalban kartaa inaad adeegsatid sanad tirsiyeed aan ahayn sanadka miilaadiga (calendar year).
5. Bilowga sanadka kasta ee qiimeynta, waa inaad qiyaastaa inta canshuurta dakhliga ee aad bixin karaysid si loo go'aamiyo qayb-qayb (**instalment)** ee xaddiga la bixinayo.
6. Qaacidada xisaabinta ee lacag-bixinta waa qoondo afareey (quarterly instalment), waxaan laga helayaa Xeernidaamyada Canshuurta Dakhliga ee 2025.
7. Qiyaasta faahfaahsan ee Lr. 3 waxaa lagu faahfaahiyay Sharciga.
8. Qiyaasta kaddib, waa inaad canshuurta la qiimeeyay u bixisaa qaybqayb rubucle (**4 quarterly instalments),** dhammaadka xilli dhammaad kasta. Tusaale, Maarso 31, June 30, Sebtember 30, Desember 31.
9. Ka hor 31-ka Maarso ee sanadka xiga, waa inaad sameysaa isbarbardhigga u dhaxeeya wadarta lacag-bixinta ee qoondo afareyda (A) iyo wadarta guud ee canshuurta sanadka (B).

- Haddii B > A = Waa inaad, 31 Maarso, bixisid baaqiga kugu haray you must pay the reconciliation balance by 31 March.
- Where B < A = Waxaa kuu furan inaad dalbtaid lacag soo-celin ama inaad ku wargelisid inay kuu noqoto dhigaal aad ku bixin kartid canshuur sanadeedka xiga.
- Where B = A = Ma jirta lacagbixin dheer ah ama lacagsoocelin la samaynaayo.

10. Waxaa intaasi dheer, waa in guud ahaan canshuurta sannadlaha ah si buuxda loo bixiyo ugu dambayn 31ka Maarso ee sannadka xiga

11. Si kastaba, dhammaadka sanad canshuureedka waa in mar walba dhammeystirtaa soo gudbinta warbixinta canshuurta dakhliga ee sannadlaha ah una dirtid Waaxda Canshuuraha Dakhliga, muddo 3 bilood gudahood. Tusaale ahaan, waa inaad ugu danbeyn dirtaa 31ka Maarso.

III. Yay ku waajibta Canshuurta Dakhliga?

(ITB 2025 Qodobka 3aad, Qodobka 9aad, Qodobka 11aad, Qodobka 86)

1. Canshuurtaha dakhliga waxaa lagu soo rogaa oo ay tahay inuu bixiyo sannad qiimayn kasta:

a) Shakhsiga haysta dakhli la canshuuri karo snadkii;

b) Shakhsiga helaayo lacagbixinnada ugu danbeyntii canshuurta laga jaraayo inta sanadka lagu jiro;

c) Shakhsiga Dalka Degaan Ku ahayn, balse dalka ku leh Xarun Ganacsi oo Joogta ah ee Soomaaliyeed, taasoo Soomaaliya ka hesha dakhli dibadda loo diraayo (repatriated income) inta sanadka lagu guda jira.

2. Dakhliga Qiimayngalka (Assesable Income) ee shakhsiga uu sanadka ka helo shaqada, ganacsiga ama maalgashiga waa:

a) Marka shakhsiga uu degan yahay Soomaaliya, waxaa dakhliga uu iskugu jiraa guud ahaan dakhli kasta oo uu ka helo shaqo, ganacsi, ama maalgashiga sanadka ee daafaha dunida.

b) Marka uu shakhsiga Dalka Degaan Ku-ahayn (Non-resident), dakhligooda guud wuxuu iskugu jiraa i) Guud ahaan dakhliga laga helo Xarun Ganacsi oo Joogta ah ee Soomaaliyeed (La akhri Qodobka 38aad), iyo ii) Dakhli kasta oo ay ka helaan shaqo, agnacsi, ama maalgelin oo gudaha Soomaaliya ah taasoo aan lagu xusin qodobka (i).

3. "Shakhsi" waxaa loola jeedaa shakhsi dabiici ah ama hay'ad (waxaa ku jira qof geeriyooday iyo hay'ad aan markaasi jirin)

4. "Hay'add" Waa qaabdhismeed sharciga u aqoonsaday inay leedahay jiritaan kamadaxbannaan shakhsiyaadka xubnaha ka ah, oo ay kamid yihiin Shuraakada (partnerships), Ammaano (Trust), iyo Shirkad (Corporations).

5. "Shuraako" waxaa loola jeedaa isutagga labo ama kabadan oo shakhsiyaad ah, kuwaas oo si wadajir ah u ganacsanaya si ay u helaan faa'ido, iyadoo aan la tixgelinaynin in h isutagga uu ku dhisan yahay heshiis qoraal ah.

6. "Ammaano" waxaa loola jeedaa qaabdhismeed kasta kaasoo Amaanohaye (trustee) uu gacanta ku ahyao hanti, oo uu kamid yahay sanduuq halgabka (retirement fund), balse ka baxsanShuraako iyo Qaabdhismeed kasta oo leh shakhsiyad qaanuuneed.

7. "Shirkad" waxaa loola jeedaa qaabdhismeed abuuray shakhsiyad qaanuuni ah oo madaxbannaan kaasoo uu aqoonsan yahay Xeerka Madaniga, iyo istutag ama koox kale oo loo aqoonsan karo inay ka madaxbannaan yihiin shakhsiyaadka abuuray ama ku lugta leh, iyada oo aan la eegaynin in isutagga ama kooxd leedahay shakhsiyad qaanuunin oo madaxbannaan.

8. "Xarun Ganacsi oo Joogta ah oo Soomaaliyeed- "Somali permanent establishment (PE)"- waxaa loola jeedaa meel cayiman oo Soomaaliya ku taallo taasoo shakhsi aan dalka degaan ku ahayn uu ku ganacsado ama uu leeyahay awood uu ku fushado ujeedooyinkaasi ganacsi, iyadoo loo shardinaayo in howsha ganacsi ay Soomaaliya ka sooctay 90 maalmood ama ka badan inta lagu guda jira muddo 12 bilood ah.

9. “Canshuurta dibadda lagu baxshay”: Qof deggen (marka laga reebo shuraako/shirkad wadaag ah) waxa uu xaq u leeyahay in tixgelin loo siiyo canshuurta dibadda lagu baxshay sannadka canshuureed, haddii uu bixiyay canshuur dakhli oo dibadda ah oo la xiriirta dakhliga dibadda ee lagu qiimeeyay ee uu helay sannadkaas.

IV. Dakhliga Shaqada

(Xeernidaamyada Canshuurta Dakhliga 2025, Qodobka 90aad)

1. Haddii aad tahay shaqaale, waxaa mushaarkaaga laga reebi doonaa canshuurta, iyada oo uu wakiil kaaga yahay Looshaqeeyaha, waxaana loo diri doonaa Waaxda Canshuuraha Berriga (Inland Revenue Department).
2. Marna uma baahnid inaad buuxisid warbixinta canshuuridda ama inaad bixisid lacag dheeraad ah, ilaa aad hubisid inaad haysatid wax ka badan hal shaqo ee sanadka oo idil ama inaad dakhli dheeraad ka heshid ganacsi ama maalgelin kale.

Tusaale 1 Xaliima waxay ka shaqeysaa dukaan iyadoo bil kasta mushaar ahaan u qaadato $1,000, waxayna shirkadda mushaarka Xaliima ka reebtay $180 oo canshuur ah. Sidoo kale, waxay fiidkii ku shaqaysaa timo hagaajin waxayna bil kasta ka heshaa $700. Dhanka kale, waxay faa'iido gaaraysa $600 ka heshay maalgelin, waxaana laga jaray 15% oo canshuur ah. Bishii Luulyo waxay gashay shil baabuur waxayna shirkadda caymiska ka heshay $2,100. Sidoo kale waxay munaasabadda ciidda darteed ay saaxiibteed ka heshay hadiyad gaaraysa $300. Haddaba, axay yihiin waajibaadka saaran Xaliima?

- Xaliima waa shaqaale, sdiaas darteed dukaanka ayaa masuul ka ah buuxinta iyo bixinta in mushaarkeeda ay ka heshay shaqada ee gaaraya $1,000 uu ka jaro canshuurta.
- Si kastaba ha ahaatee, maadaama ay leedahay ganacsiga timohagaajinta ee fiidka iyo ganacsiga maalgashiga, waa inay canshuur-bixiye ahaan isu-diiwaangaliso si waafaqsan nidaamka canshuurta la saadaaliyay (PTR), maadaama ay u badan tahay in dakhligeeda uu dakhligeedu uu ka yaraado USD $50,000.
- Caymiska iyo hadyadda ay ka heshay saaxiibteed ma ahan dakhli, sidaas darteed ma saarno wax waajibaad oo canshuur bixin ah dhanka lacagahaani.
- Xaliima waa in y bixisaa lacag-bixinta canshuurta qoondada ee ku aaddan dakhligeeda ganacsi iyo maalgashi.
- Xaliima, dakhligeeda ka yimaado ganacsigeed iyo maalgelinta waa inay soo gudbiso warbixin canshuureedka, kahor 31-ka bisha Maarso ee sanadka soo socda.

V. Waa maxay Dakhliga Canshuurgalka ee ku xusan Sharciga Canshuurta Dakhliga?

(Sharciga Canshuurta Dakhliga 2025 Qodobka 10, Qodobka 70)

1. Dakhliga Canshuurgalka ee shakhsi sanad canshuureedka waa wadartaguud ee dakhliga loo qiimeeyay inuu canshuurgal yahay ee shakhsiga sanadkii uu ka heloshaqo, ganacsi, iyo maalgashi.
2. Marka la xisaabinaayo dakhli canshuurgal ah waxaa laga jarayaa wadarta dakhliga shakhsiga ee sanadka
3. Dakhliga canshuurgalka ah ee shakhsi kasta, waxaa loo xisaabinayaa si gooni ah.

VI. Yaa lagu Qeexay Shakhsiyaadka Dalka Deegaanka ku ah?

(Sharciga Canshuurta Dakhliga ee 2025, Qodobka 77)

1. Qofka wuxuu dalka degaan ku yahay sanad canshuureed gudahiisa haddii qofka uu:
   a. Hoy joogta ah uu ku leeyahay Soomaaliya
   b. yahay muwaadin Soomaaliyeed, marka laga reebo markuu hoy joogta ah uusan ku lahayn meel ka baxsan Soomaaliya oo sanadkii oo dhan diyaar u ah;
   c. jooga Soomaaliya sanadka gudihiisa, joogitaankiisana uu la eg yahay muddo ama muddooyin u dhiganta marka la isu geeyo boqol sideetan iyo saddex (183) maalmood ama ka badan inta lagu guda jira labo iyo toban (12) bilood ee ka billaabmaysa ama ku dhammaanaysa sanadka; ama
   d. is yahay shaqaale ama sarkaal ka tirsan Dowladad Federaalka ama dowlad Goboleedyada Soomaaliya oo dalka dibaddiisa shaqo looga diro sanadka gudahiisa.
2. Shuraako dalka ayay degaan ku tahay sanad canshuureed haddii waqti kamid ah sanadka uu xubin kamid ah shuraakada uu degaan ku yahay Soomaaliya.
3. Ammaano dalka ayay degaan ku tahay snaad canshuureed haddii:
   a. Lagu abuuray ama lagu asaasay gudaha Soomaaliya;
   b. Waqti sanadka akamid ah Amaanohayaha ammaanada uu degaan ku yahay Soomaaliya; ama
   c. Waqti kamid ah sanadka uu shakhsi degaan ku ah Soomaaliya uu kontoroolla ama awood u leeyahay xakamynta go'aannada ammaanada, konotoroolkaasi ha noqda: (i) mid uu keli ku yahay ama ay la wadaagaan shakhsiyaad kale; ama (ii) mid toos ah ama uu usii marayo hal ama hay'ado kale oo dhextaal ah.
4. Shirkaddu, Dalka ayay degaan ku tahay sanad canshuureed haddii:
   a. Lagu diiwaangaliyay, lagu dhisay, lagu abaabulay, ama lagu asaasay gudaha Soomaaliya; ama
   b. Mar uun uu maamulka rasmiga (effective management) uu ka howgala Soomaaliya.
5. Shakhsiga waxaa loo tixgelinayaa in dalka degaan ku ahayn haddii uu ku jaango'nayn qeexidda ko ee shakhsiga degaanka ku ah dalka.

VII. Xaq ma u leeyahay inaan dakhliga ku sameeyo lacag-goyn ka hor canshuurta dakhliga?

(Sharciga Canshuuraha Dakhliga ee 2025, Qodobbada 16, 17, 18, 19)

1. Waxaa la oggol yahay inaad lacag-goyn samaysid haddii ay fure u tahay inuu ganacsigaaga dakhli dheeri soo saaro.
2. Lacag-goyn waxaa la oggol yahay kaliya marka wadarta lacagta la goynaayo dakhliga ganacsi ee sanad canshuureed aysan ka badan karin boqolkiiba sagaashan iyo shan (95%) lacagaha qaybta ka ah dakhligaas.
3. Haddii uu ganacsigaaga soo gaaro khasaaro, waxaa lagaaga baahan yahay inaad ugu yaraan canshuur ahaan u bixisid xaddi gaaray 5% ee dakhligaaga.
4. Lama oggola in Lacag-goynta lagu sameeyo kharashaadka leh sifo Raasumaal (Capital nature). Kharash leh sifo raasumaal waxaa ku jira kharash loo galay in laga helo faa'ido soconaysa in ka badan faa'ido labo iyo toban (12) bilood.
5. Wax lacag ah lagama goyn karo dakhliga shakhsiga marka la xisaabinaayo dakhliga shaqada; iyadoo la raacaya lacagaha lagu bixiyo kasbashada howlgabka (retirement payments), ama kharashaadka gaarka ah ee uu galay shakhsiga.
6. Marka sanad canshuureed la xisaabinaayo dakhliga shakhsi kasoo galay ganacsi, waxaa laga goynayaa qadarta loo oggolaaday (allowances) badeecadda ganacsi, iyada oo la adeegsanaayo xaddiga ku xusan qaybta hoose:

TURSI	HANTIDA QIIMA-DHACDA	XADDIGA
1	Kombuyuutarada, kharashaadka cilmibaarista iyo horumarinta (fiiri faqradaha (4) iyo (5) ee hoos), qalabka maaraynta xogta iyo mishiinada deegaanka ee la ansixiyay.	40%
2	a. Baabuurta, basaska iyo basaska-yaryar, gawaarida qaada alaabta; b. Qalabka dhismaha iyo qodista, gawaarida culus ee ujeedo guud ama khaas ah, basaska iyo alaabaha ku xiran konteenarrada; c. Qalabka iyo mishiinada loo isticmaalo warshadaynta iyo waxsoosaarista.	30%
3	a. Gawaarida tareenka, qalabka iyo mashiinnada tareenka a. Vessels, barges, tugs and similar water transportation equipment; b. Diyaarad; d. Qalabka iyo mishiinada adeegyada dadweynaha; c. Alaabta xafiiska, faryaamada iyo agabyada kale Hanti muuqato oo aan qaybaha kale ku jirin	20%
4	Dhismayaasha, dhismayaasha waara, iyo shaqooyinka la midka ah ee isbeddelin	5%
5	Hanti kasta oo aan muuqan taasoo lagu xusin qaybaha kale.	Qiimaha waxaa lagu salaynayaa waaritaanka hantida ee la qiyaasi karo.

VIII. Canshuurta Lacagjaridda & Qaddarka Canshuureed

(Sharciga Canshuurta Dakhliga ee 2025, jadwalka 1aad, Qodobka 5aad)

Jaridda Canshuurta (Withholding Tax) waa nidaam canshuureed taasoo si toos ah canshuurta loo siinaayo Agaasinka Dakhliyada, kahor intaysan gacantaada soo gaarin. Xaddiga Jaridda Canshuurta waa sida ku xusan jadwalka hoose:

LR	NOOCA CANSHUURTA DAKHLIGA	XADDIGA (%)	FAAHFAAHIN
1.	Canshuuraha Dakhliga Kirada (RIT – Immovable)	5%	Canshuur jaridda khuseysa dakhliga kirada ee hantida maguurtada (**Real estate**).
	Hantida Guurtada	10%	Canshuurta laga jaro dakhliga laga helo kiradahantida guurtada (tusaale, gawaarida, mishiinada, qalabka)

2.	Canshurta Faa'idada Lacageed ee Raasumaalka Capital Gains Tax (CGT)	15%	Waxay khusaysaa Hantida Maalgelin ee Laga kaaftoomay (saamiyada, hantida, iwm).
3.	Dakhliga Ammaanada (Ammaano)	26%	Waxay gaar u tahay dakhliga laga helo Ammaanda (AMAANO)
4.	Canshuurta Saamiyada	5%	Waxay gaar u tahay saamiyada (oo ay ku jiraan dakhliga ka yimaada Soomaaliya ee loo maro meelaha canshuurta hooseeya, sida Panama).
5.	Faa'idada Laga Helo (faa'idada)	10%	Waxay ku waajibaysaa faa'idada Muraabaxada iyo dakhliyada kale ee laga helo qaamaha.
6.	Xuquuqda Milkiyada	15%	Waxay khuseysaa xuquuqda daabacaadda, xuquuqda hantida maskaxeed, iyo khidmadaha shatiga. (Coca-Cola.)
7.	Khidmadda Adeeg	10%	Canshuur jaridda ee lacag-bixinta adeegyada (Qidmada Adeegyada).
8.	Caymiska	5%	Canshuurta laga jaro lacagaha lagu bixiyo caymis-celinta iyo qiimaha caymiska.

IX. Sidee loo bixiyaa canshuurta dakhliga ganacsiga haddii uu yahay Shirkad (Corporation)?

(ITA 2025 Qodobka 3, 60, 61)

1. Canshuurta Shirkadda waxaa laga bixinayaa dakhliga laga dhaliyay ganacsiga kaasoo loo diiwaangeliyay inuu Shirkad yahay.
2. Xaddiga canshuurta ee shirkadda dalka degan wuxuu noqonayaa:

- **USD150** kuwa uu iibkooda uu ka yar yahay **USD 10,000**
- **1.5%** kuwa uu iibkooda ka badan yahay >10,000 balse ka hooseeya **USD50,000**
- **15%** kuwa uu iibkooda ka badan yahay **USD50,000** (Canshuurbixiyaalka wayn & kuwa dhexe)

3. Xaddiga canshuurta ee shirkadda aan dalka degganayn, waxay bixinaysaa xaddi dhan 18%.
4. Waxaad kaliya bixineysaa canshuurta faa'iidada ee ka timid ganacsigaaga, ee laguma salaynaayo guud ahaan iibkaaga.
5. Si aad u xisaabiso canshuurta faa'idada ee lagaa rabo, waxaad kharashka guud ee iibsiga (Total Sales) ka jaraysaa kharashyada kale, sida qarashaadka badeecadda (Cost of Purchases) iyo qarashaadka kale uu ganacsigaaga adeegsaday (Legitimate Expenses), si aad u heshid xaddiga sugan ee laga canshuuri karo Canshuurta Faa'idada.
6. Waxaad xaq u leedahay inaad dhintid canshuurta faa'idada, haddii aad tabaysid inaad gashay khasaare hore. Khasaaradaasi waxaa kamid noqon karo khasaare dhanka dhismayaasha, gawaarida, mashiinnada, iwm, kuwaas oo aad rabtid inaad kasoo kabatid khasaaradooda, waxaana tani loogu yeeraa Qiima-dhaca Raasumaalka (capital depreciation).
7. Waxaad kaliya xaq u leedahay inaad qarashaadka jartid kaliya markuu khasaarha khuseeya ganacsigaaga.
8. Marna xaq uma lihid in khasaare qofeed aad ku dallacdid ganacsigaaga kaddibna aad ka jartid kharashaad aan la xiriirin. Tusaale, madadaallada, khasaare shakhsi, iwm.
9. Waa inaad haysataa diiwaanno sax ah oo ku aaddan dhammaan mucaamalaadka ganacsiga (Transactions); tan waxaa ka mid ah:

- Warbixinnada la xiriira Baaritaannada maaliyadeed
- Qaansheegta Iibka
- Qaansheegta Iibsashada
- Caddaymaha Daynta
- Caddaymaha Daynsadaha
- Risiidyada
- Buugga Mushaaraadka iyo Shaqaalaysiinta
- Buugga Lacagaha Yaryar
- Warbixinnada iyodiiwaannada bankiga
- Diiwaangelinta hantida, jadwalka qiimo-dhimista iyo wixii kale ee la xiriira diiwaannada ganacsigaaga.

X. Qaabkee ayaan canshuur kaga bixinaya dakhliga ka imid ganacsi, hadii aan ahay shakhsi/Milkiile kaligii ah (Sole Proprietor)?

(Sharciga Canshuura Dakhliga ee 2025: Qodobka 5,7,9,10)

1. Canshuurta Dakhliga Shakhsiga (PIT) waxaa laga bixinayaa dakhliga laha helay ganacsiga kaasoo ay garwadeen ka yihiin shakhsiyaad
2. Canshuurta Dakhliga Shakhsiga (PIT) ee shakhsiyaadka aan dalka degganayn (**non-resident individuals)** waxaa la canshuuraya xaddi dhan 18%.
3. Canshuurta Dakhliga Shakhsiga ee shakhsiyaadka dalka deggan (**resident individuals**) ee ka yar da’da 18 jir waxay bixinayaan xaddi dhani 20% .
4. Canshuurta Dakhliga Shakhsiga ee deggan dalka, waxay ahaanaysaa:

- Sanadkiiba USD 0-1,200: 0% (Inta ka yar)
- Sanadkiiba USD >1,200 - 6,000: 6% (U dhaxaysa)
- Sanadkiiba USD >6,000 - 18,000: 12% (U dhaxaysa)
- Sanadkiiba >USD 18,000: 18% (Kawayn)

5. Waxaad kaliya bixineysaa canshuurta faa'iidada ee ka timid ganacsigaaga, ee laguma salaynaayo guud ahaan iibkaaga
6. Si aad u xisaabiso canshuurta faa'idada ee lagaa rabo, waxaad kharashka guud ee iibsiga (Total Sales) ka jaraysaa kharashyada kale, sida qarashaadka badeecadda (Cost of Purchases) iyo qarashaadka kale uu ganacsigaaga adeegsaday (Legitimate Expenses), si aad u heshid xaddiga sugan ee laga canshuuri karo Canshuurta Faa'idada
7. Waxaad xaq u leedahay inaad dhintid canshuurta faa’idada, haddii aad tabaysid inaad gashay khasaare hore. Khasaaradaasi waxaa kamid noqon karo khasaare dhanka dhismayaasha, gawaarida, mashiinnada, iwm, kuwaas oo aad rabtid inaad kasoo kabatid khasaaradooda, waxaana tani loogu yeeraa Qiima-dhaca Raasumaalka (capital depreciation).
8. Waxaad kaliya xaq u leedahay inaad qarashaadka jartid kaliya markuu khasaarha khuseeya ganacsigaaga.
9. Marna xaq uma lihid in khasaare qofeed aad ku dallacdid ganacsigaaga kaddibna aad ka jartid kharashaad aan la xiriirin. Tusaale, kharashaad shakhsi, iwm.
10. Waa inaad haysataa diiwaanno sax ah oo ku aaddan dhammaan mucaamalaadka ganacsiga (Transactions); tan waxaa ka mid ah:

- Warbixinnada la xiriira Baaritaannada maaliyadeed (Faa’idada, Diiwaanka Khasaaraha, Bayaannada Maaliyadeed)
- Qaansheegta Iibka
- Qaansheegta Iibsashada
- Caddaymaha Daynta
- Caddaymaha Daynsadaha
- Risiidyada
- Buugga Mushaaraadka iyo Shaqaalaysiinta

- Buugga Lacagaha Yaryar
- Warbixinnada iyodiiwaannada bankiga
- Diiwaangelinta hantida, jadwalka qiimo-dhimista iyo wixii kale ee la xiriira diiwaannada ganacsigaaga.

XI. Sideen u xisaabinayaa canshuurta ku aadan mushaaraadka, gunooyinka, ama dheefta ay helaan shaqaalaheyga?

(Sharciga Canshuurta Shakhsiga ee 2025, Qodobka 90)

1. Looshaqeeye ahaan waxaad masuul ka tahay inaad lacagkajarid ku samaysid mushaaraadka shaqaalahaaga oo aad wakiil ahaan ku bixisid canshuurta, iyada oo aan laga dib dhicin maalinta 15naad ee bil kasta.
2. Waa in aad, bil kasta, shaqaalahaaga ka reebtid canshuurta dakhliga shaqsiyeed (PIT) una gudbisid Waaxda Dakhliga.
3. Waa inaad lacagreebidda u xisaabisid una jartid sida hoose:
4. Canshuurta Dakhliga Shasiyeed (PIT) ee shakhsiyaadka aan dalka degganayn (**non-resident individuals)**, waxaa si bille laga jarayaa xaddi canshuureed gaarsiisan 18%.
5. Canshuurta Dakhliga Shaqsiyeed (PIT) ee shakhsiyaadka deggan dalka (**resident individuals)**, da' ahaana ka yar 18 sano, waxaa si bille laga jarayaa xaddi canshuureed gaarsiisan 20%, oo aan is baddelin.
6. Canshuurta Dakhliga Shasiyeed (PIT) ee shakhsiyaadka dalka deggan waxay noqonaysaa sidaan:

- Bil kasta USD 0-100: 0%
- Bil kasta USD >100 – 500: 6%
- Bil kasta USD >500 – 1500: 12%
- Bil kasta > USD 1500: 18%

7. Canshuurta Dakhliga shakhsiyeed waxaa laga xisaabinayaa wadarta rasmiga ee mushaarka, sidaas darteed lama oggola dhimid kasta oo lagu sameeyo mushaaraadka shaqaalaha
8. Marka uu shaqaalaha haysto wax ka badan hal shaqo, waxaa canshuurta dakhliga lagu salaynayaa shaxda kore ee canshuurbixineed.

XII. How do I pay taxes on Income from Business if I am a Partnership?

(Sharciga Canshuurta Dakhliga ee 2025, Qodobka 3,54,55,56,57)

1. Waxaa isutagga shakhsiyaadka, kuwaas oo si wadajir ah u ganacsanaya si ay u helaan faa'ido, iyadoo aan la tixgelinaynin in isutagga uu ku dhisan yahay diiwaangelin/diiwaangelin la'aan ama heshiis qoraal/qoraal la'aan, loo tixgelinayaa Shuraako.
2. Shuraakada, dakhliga shirkadda kama bixin doonaana canshuur, si waafaqsan dakhliga canshuurgalka Qodobka 9(a), sidoo kalena shuraakada ma heli doonaana tixgelin canshuureed (tax credit).
3. Shirkadlayaasha (partners) shuraakada ayaa bixin doona canshuurta taasoo laga bixinaayo dakhliga ay ka heleen ganacsiga, si lamid ah canshuurta dakhliga shakhsiga.
4. Dakhliga iyo khasaaraha shuraakada waxaa si siman u wadaagi doona shirkadlayaasha leh gaancsiga.

XIII. Sidee Ayaan u bixinayaa Canshuurta Dakhliga ee Ganacsiga, haddi aan u diiwaangashanahay Ammaano ahaan (Trust)

(Sharciga Canshuurta Dakhliga ee 2025, Qodobka 3,58,59)

1. Ammaanada waa la canshuurayaa sida hay'ad oo kale.
2. Dakhliga canshuurgalka ee Ammaanada lee sanad canshuureedka waxaa la canshuurayaa xaddi gaarsiisan **26%.**

XIV. Waa maxay Canshuurta ka-faa'ideysiga ee Hantida Maalgelinta, sideese loo xisaabinayaa loona bixinayaa?

(Sharciga Canshuurta Dakhliga ee 2025, Qodobka 6, 39)

1. Canshuurta Ka-faa'idaysiga ee Hantida Maalgelinta (GIA) waa ka faa'idaysiga gacan-ka-saarista (disposal) hantida maalgelinta
2. Maalgelinta Hantida waxaa kamid ah hantida maguurtada, iyo saamida shirkadaha. Maguurtada waxaa kamid ah dhulka, dhismayaasha, iyo degaanka gaarka.
3. Ka-faa'idaysiga Hantida Maalgelinta (GIA) waa canshuur lagu soo roga gacan-ka-saaridda hantida maalgelineed ee canshuurgalka ah.
4. Canshuurta Ka-faa'idaysiga ee Hantida Maalgelinta (GIA), waxaa kaliya lagu soo rogi karaa marka hantida lagu samaynaayo gacan-ka-saaris.
5. Khasaaraha shakhsi kasoo gaaro gacan-ka-saarista (disposal) hanti ama qaan, waa qadarta ay wadarta qiimaha qarash (cost) ee hantidu ama qaantu ku fadhiso ay ka badan tahay (exceeds) wadarta laga helay hantida ama qaanta waqtiga gacan-ka-saarista (time of disposal).
6. Si kastaba, marka shakhsi uu sameynaayo ka-faa'idaysiga gacan-ka-saarista guri degaan, waxa ka dhalanaya inaan la canshuurin $100,000 wareegga ugu horreya ee dheefsashada. Haseyeeshe, faa'ida kasta oo ka badan xaddigaasi waxaa lagu qaadayaa canshuurta dakhliga ee maalgelinta.

Tusaale 2

Salaad wuxuu sanadkii 2021 guri ku iibsaday lacag dhan USD 1,000,000 wuxuuna sanadkii 2025 iskaga sii iibiyay lacag dhan USD 1,900,000. Waa immisa canshuurta faa'iidada laga helay raasumaalka ee ay tahay in la bixiyo?

Ma jirto canshuurta faa'idada, sababtuna waa in faa'idada Salaad aysan kor udhaafin wareegga ugu horreya ee aan la canshuurin (USD 100,000).

7. Fadlan xasuunaaw in Lr.6 uu kaliya dhaqangal ku yahay iska-iibinta guri deggaan ah.
8. Haddii Ka-faa'idaysiga Hantida Maalgelinta (GIA) uu yahay USD 18,000 ama kayar, waxay xaddiga canshuurta ahaanaysaa mid lamid ah Canshuurta Dakhliga Shakhsiyeed (PIT). Haddiise ay ka badan tahay $18,000, ka-faa'idaysiga gacan-ka-saarista ee hantida maalgelinta canshuurgalka ah waxaa la canshuurayaa xaddi gaaraya 15%. Sidoo kale wixii ka badan xaddi lacageedkaasi la cayimay, haraagga dheeriga, waxaa la canshuurayaa xaddi gaaraya 18%. Fadlan tusaalaha hoose si fiican u dhuga:

Tusaale 3

Faa'isa waxay ka shaqaysaa xafiis, waxayna ka heshaa dakhli sanadeed canshuurgal ah oo gaaraya lacag dhan $18,000.
Dakhligaas waxay $13,000 ka heshay shaqada (mushaaraad), halka $5000 ay ka heshay Ka-faa'idaysiga Hantida Maalgelinta (GIA). Haddaba, waa intee Canshuurta Ka-faa'idaysiga Hantida Maalgelinta (GIA)?
Si kastaba, iyada oo dakhliga guud ee canshuurgalka uu gaaray $18,000, haddana laguma fulinaayo habraac canshuureedka GIA (15% and 18%), maadaama uu dhaafin xaddiga loo dajiyay canshuuridda ka faa'idaysiga maadaama uu dakhligeeda uu kaliya yahay $18,000. Sidaas darteed, waxaa Faa'isa lagu canshuurayaa hab canshuureed dakhliga shakhsiyeed (PIT). Tusaale ahaa;
Lacagta Koowaad $1,200 → 0% = 0

Kuxigta USD 4,800 → 6% = 288
Kuxigta USD 12,000 → 12% = 1,440
Wadarta canshuurta ee ku waajibaysa = USD 1,728

Maxay yihiin waajibaadka uu faraya Sharciga Canshuurta Dakhliga ee 2025?

- Waa inay Canshuurbixiye ahaan iskaga diiwaangeliso Dowladda Federaalka soomaaliya.
- Waa inay soo gudbiso warbixinta canshuurta dakhligeeda ee sanadlaha, kahor 31-ka Maarso ee sanadka xiga.
- Xaddi lacageedka $5,000 ee Ka-faa'idaysiga Hantida Maalgelinta (GIA) waa in warbixinteeda la soo gudbiya, lana muujiya ka qayb ahaanshiyaheeda canshuurta dakhli shakhsiyeedka (PIT).

Waa inay kaydsato diiwaannada mushaarada iyo ka-faa'idaysiga maalgelinta, si ay ula wadaagi karayso baaritaannada mustaqbalka.

Tusaale 4 Faa'isa waxay ka shaqaysaa xafiis, waxayna ka heshaa dakhli sanadeed canshuurgal ah oo gaaraya lacag dhan $20,000.
Dakhligaas waxay $15,000 ka heshay shaqada (mushaaraad), halka $5000 ay ka heshay Ka-faa'idaysiga Hantida Maalgelinta (GIA). Haddaba, waa intee Canshuurta Ka-faa'idaysiga Hantida Maalgelinta (GIA)?

- Dakhliga canshuurgalka wuxuu ka badan yahay $18,000, sidaas darteed waxaa qabanaya xeerka *Ka-faa'idaysiga Hantida Maalgelinta*
- Xaddiga lacageed ee dheeriga ah waxay noqonayaa $20,000 - $18,000 = $ 2,000.
- Dheerigaani wuxuu ka yaryahay Ka-faa'idaysiga Hantida Maalgelinta ($5,000), sidaas darteed 20,000 waxaa la canshuurayaa xaddi dhan 15%.
- Waxaa $18,000 lagu dabaqayaa xaddiga isbeddela ee Canshuurta Dakhliha Shakhsiga (PIT) ee u dhigan (0%, 6%, 12%, 18%).
- Canshuuridda dheeriga = $2,000 × 15% = $300.

Maxay yihiin waajibaadka saaran Faa'isa?

- Waa inay Canshuurbixiye ahaan isu diiwaangaliso.
- Waa inay soo gudbiso warbixinta canshuurta dakhligeeda ee sanadlaha, kahor 31-ka Maarso ee sanadka xiga.
- Ka-faa'idaysiga Maalgelinta Hantida ee $5,000 wuxuu muujinayaa wareegga hore, sidaasina waxay canshuur faa'ido u bixinaysaa lacag dhan $3,00.
- Waa inay si fiican u caddayso dakhliga ay ka hesho shaqad iyo midka ay ka hesho Ka-faa'idaysiga Hantida Maalgelinta.

Tusaale 5 Faa'isa waxay ka shaqaysaa xafiis, waxayna ka heshaa dakhli sanadeed canshuurgal ah oo gaaraya lacag dhan $30,000.

Dakhligaas waxay $25,000 ka heshay shaqada (mushaaraad), halka $5000 ay ka heshay Ka-faa'idaysiga Hantida Maalgelinta (GIA). Haddaba, waa intee Canshuurta Ka-faa'idaysiga Hantida Maalgelinta (GIA)?

- Dakhliga canshuurgalka wuxuu ka badan yahay $18,000, sidaas darteed waxaa qabanaya xeerka *Ka-faa'idaysiga Hantida Maalgelinta*
- Waxaa $18,000 lagu dabaqayaa xaddiga isbeddelada ee Canshuurta Dakhliha Shakhsiga (PIT) ee u dhigan (0%, 6%, 12%, 18%).
- Xaddiga lacageed ee dheeriga ah waxay noqonayaa $25,000 - $18,000 = USD 12,000.
- Tallaabada 1aad: Lacagta Koowaad $5,000 (waxay la mid tahay GIA) ee la canshuuray xaddi dhan 15% = $750.
- Tallaabad 2aad: Lacagta hartay ee dheeriga ee $7,000 waxaa la canshuurayaa xaddi dhan 18% = $1,260.
- Canshuurta Ka-faa'idaysiga Hantida Maalgelinta (GIA) = ($ 5,000 * 15% = $750).
- Canshuuridda Hantida Maalgelinta ee aan ahayn Canshuurta Ka-faa'idaysiga (non-GIA) ($7,000 *18% = $ 1,260).

Wadar Canshuurta waxay noqonaysaa 18,000 (0% - 18%) + ($ 5,000 * 15% = $750) + $7,000 *18% = $1,260

Maxay yihiin waajibaadka saaran Faa'isa?

- Waa inay isdiiwaangeliso islamarkaana soo gudbiso warbixinta canshuurta dakhligeeda ee sanadlaha, kahor 31-ka Maarso ee sanadka xiga.
- Ka-faa'idaysiga Hantida Maalgelinta (GIA) ee $5,000 waxaa la canshuuray 15%.
- Haraagga dheeriga ee $7,000 waxaa la canshuuray 18%

Waa inay kaydsato diiwaannada mushaarada iyo ka-faa'idaysiga maalgelinta, si ay sharciga ugu hoggaansanto (complaince).

XV. Sidee Saamiyada Faai'dada loo bixinayaa qaab Shirkadeed si loo canshuuro?

(Sahrciga Canshuurta Dakhliga, Qodobka 14, 61, Jadwalka koowaad ee Qodobka 5)

1. Faa'idada Saamiyada waxaa loola jeedaa lacagta uu saamile ka helo shirkad; ha ahaato mid laga helo saamiga qaybsiga faa'idada (division of profits) ee ka dhalata kala-diridda (liquidation) shirkadda ama dib-u-habaynteeda (reconstruction), dhimista raasumaalka (reduction of capital) ama dib-u-iibsashada saamiyada (share buy-back), ama si kale; iyadoon loo eegayn in lacagta la helay si toos ah ugu jaango'an tahay saamiga shakhsiga ku leeyahay shirkadda
2. Faa'idada saamiga oo ay shirkad dalka degaan ku ah ay siiso shakhsi dalka degaan ku ah, waxaa laga rabaa inay bixiso Canshuurta Lacagjaridda oo gaaraysa **5%.**
3. Canshuurta Lacag-jaridda (Withholding Tax), waa canshuurta dhammaadka, taasoo ka dhigan in shakhsiga degaanka uusan u baahnayn inuu canshuurbixin hore leh ku sameeyo saamiyada faa'idada
4. Haddii shirkad dalka degaan ku ah ay saamiga faa'idada siiso shirkad kale oo maxalli ah, marna saamiga faa'idada laguma qaadi doono canshuurta lacag-jaridda, haddii shirkadda labaad ay leedahay in ka badan 12.5% ee shirkadda koowaad. Waa in shirkadda labaad ay haysto saamigaas kahor 365 maalmood inta aan la bixin saamiga faa'idada.

XVI. Canshuur La fududeeyay: Maamulka Canshuura la fududeeya

(Sharciga Canshuurta Dakhliga ee 2025, Qodobka 9, iyo 97)

1. Waajibinta Canshuurta Dakhliga (Presumptive Tax Regime) waxay ku waajibtaa shakhsiga dalka degaan ku ah sanad canshuureed kaasoo ila dakhli ka hela ganacsi ku kooban gudaha Soomaaliya.

2. Waajibinta Canshuurta Dakhliga (PTR) waxay ku waajibtaa kaliya shakhsiyaadka caadiga, mana quseysa shirkadaha.
3. Waajibinta Canshuurta Dakhliga wuxuu dhaqangalayaa marka dakhliga ganacsiga uusan ka badan $50,000 sanadkiiba (iyadoo lagu salaynaayo dakhliga meeldhexaadka ee saddexda sano ee hore)
4. Hadduu ganacsiga soosaaro wax ka badan $50,000 sanadkiiba, marna ma loo tixgelin karo shardiga canshuureed ee Waajibinta Canshuurta Dakhliga.
5. Waxsoosaarka waxaa lagu jaangoynayaa xaddiga lacageed ee laga helo.
6. Waxaa intaasi dheer, in shakhsiga ay WAAJIB ku tahay inuusan shirkadle ku noqon shuraako si uu u buuxiyo Waajibinta Canshuurta Dakhliga (PTR).
7. Qarashaadka Guud ee $50,000 sanadkiisa, waxaa laga xisaabinayaa iyada oo la isu gaynaayo: i) Khidmadda Adeeg, ii)Iibinta badeecadda, iyo iii)Dakhliga ka imid maalgelinnada ee uu leeyahay ganacsiga.
8. Agaasinka Dakhliga (Revenue Directorate) waxay laalli kartaa ama diidi kartaa inay diiwaangeliso canshuurbixiye doonaya Waajibinta Canshuuraha Dakhliga, hadduu agaasinka u caddaato in canshuurbixiyaha uu kari waayay inuu keeno diiwaan dhammaystiran.
9. Waajibinta Canshuuraha Dakhliga (PIT), waxaa loo bixinayaa qaybqayb rubacle ah (quarterly instalments), waana inuu ka sarreeyo $37.5 ama 1.5% ee qarashka guud ee rubaclaha.
10. Xifalayaasha takhasusiga ah ama kuwa howl cayiman ku shaqeeya ee lagu tixay hoos, waxaa loo tixgelinayaa inaysan u qalmin (Not eligeble) nidaamka canshuureed ee Waajibinta Canshuuraha Dakhliga (PIT)
11. Xirfadlayaasha aan u qalmin diiwaangelinta hab canshuureedka PTR, waxaa ka mid ah; dhakaatiirka caafimaad, chiropractor, Dhaqtar Cunneedka, Raadiyoolojistaha, Therapist, Dhaqtarka Aragga, Dhaqtarka Lafaha, Farmashiiste, Ditoor caafimaad, Physiotherapist, Dhaqtarka Cagaha, Dhaqtar Cilminafsiga, Dhaqtar Qaliin, Dhaqtar Ilke, Umuliso iyo Kalkaaliye; Dhaqtarka Xanaanaynta Xoolaha; Injineer ama Naqshadeeye; xisaabiye, Boostaalle (Cuourier), Baare xisaabeed, Dhaqaalayahan, garyaqaan iyo Wariye; ama macallin, baresare ama Barefasoor.
12. Ganacsiyada uu xooggoodu yahay ijaaridda hantida marna lagama diiwaangelin karo hab canshuureedka Waajibinta Canshuurta Dakhliga (PTR). Sidoo kale waxaa ka reeban ganacsi kasta oo lagu soo saaray faafin rasmi ah ama xeer gaar ah si waafaqsan Qodobka 9aad ee Sharciga Maaraynta Dakhliga (Sharci Lr. 13 ee 27 Oktoobar 2019)

Tusaale 6: *Mudane Faarax wuxuu rubaca koowaad ee sanadka 2025 uu sameeyay iib gaaraya $200, wuxuuna wadarta iibka uu dhammaadka sanadka 2024 uu gaaray $10,000. Sidaas darteed, wuxuu doonayaa inuu canshuurta uu siiyo Waaxda Dakhliga ee Degaanka (IRD). Haddaba waxaad ka jawaabtaa weydiimaha hoose:*

i) Faarax ma u qalmaa inuu iska diiwaangeliyo Waajibinta Canshuurta Dakhliga (PTR), maxayse tahay sababta?

Haa. Wuu u qalmaa Waajibinta Canshuurta Dakhliga (PTR), sababtoo ah iibka guud ee uu sameeyay wuxuu ka hooseeyaa $50,000

ii) Haddii jawaabu ay Haa tahay. Xaddi intee la eg ayuu Faarax ku bixinayaa Canshuurta PTR, sideese loo xisaabinayaa?

Marka aan barbardhigno xaddiga sarreynta $37.5 iyo (1.5% lagu dhuftay $200), waxaa soo baxaya $3 taasoo ka dhigan inay wayn tahay $37.5 , sidaas darteed waa inuu bixiyo $37.5 si waaafaqsan PTR ee rubucleyda.

Tusaale 7

Mudane Xasan wuxuu rubaca koowaad ee sanadka 2025 uu sameeyay iib gaaraya $10,000, wuxuuna wadarta iibka uu dhammaadka sanadka 2024 uu gaaray $45,000. Sidaas darteed, wuxuu doonayaa inuu canshuurta uu siiyo Agaasinka Dakhliga. Haddaba waxaad ka jawaabtaa weydiimaha hoose:

i) Faarax ma u qalmaa inuu iska diiwaangeliyo Waajibinta Canshuurta Dakhliga (PTR), maxayse tahay sababta?

Haa. Wuu u qalmaa Waajibinta Canshuurta Dakhliga (PTR), sababtoo ah iibka guud uu sameeyay wuxuu ka hooseeyaa $50,000

ii) Haddii jawaabu ay Haa tahay. Xaddi intee la eg ayuu Faarax ku bixinayaa Canshuurta PTR, sideese loo xisaabinayaa?

Wuxuu bixin doonaa lacag gaaraysa $150, sababtoo ah marka la isbarbardhiga natiija kasoo baxaysa iskudhufashada $10,000 iyo 1.5% iyo xaddiga shardi ee $37.5, waxaa wayn natiijada iskudhufashada 150 ka. Sidaas darteed, waxaan qaadanaynaa xaddiga sarreeya ama wayn.

Tusaale 8 *Marwa Caa'isha waxay rubaca koowaad ee sanadka 202 samaysay iib gaaraya $60,000, wuxuuna wadarta iibka uu dhammaadka sanadka 2024 uu gaaray $75,000. Sidaas darteed, waxay doonaysaa unay canshuurta siiso Agaasinka Dakhliga. Haddaba waxaad ka jawaabtaa weydiimaha hoos*

i) Caa'isha ma u qalantaa inay iska diiwaangeliyo Waajibinta Canshuurta Dakhliga (PTR), maxayse tahay sababta?

ii) Haddii jawaabu ay Maya tahay. Ma waxaa Caasha laga doonayaa inay isdiiwaangeliso si ay PTR u bixiso.

Maya, balse waa inay iska diiwaangeliso Canshuurta Dakhliga ee Shakhsiyeed (PIT)

XVII. Maxaa ka dhalanaya haddi aan ka gaabiso isdiiwaangelinta, soo gudbinta ama bixinta canshuurta dakhliga?

1. Sharciga Maamulka Dakhliga wuxuu dhigaya ciqaabo madani ah oo kala geddisan, haddii aan la raacin shuruudaha ku xusan Sharciga Canshuurta Dakhliga. Ganaaxyadaasi Madaniga waxaa ka mid ah:

- Ganaaxa Madaniga ee bixin la'aanta canshuurta
- Ganaaxa Madaniga ee hoos-u-dhigista canshuurta dakhliga ee ay tahay in la bixiyo
- Ganaaxa Madaniga ee keydin la'aanta dhukumentiyada muhiimka ah
- Ganaaxa Madaniga ee xarayn la'aanta canshuurcelinta
- Soo gudbinta qoraal/warbixin been-abuur ah amma keenaysa marin habaabin oo loo gudbiyo Sarkaal Dakhli
- Soo gudbinta qoraal/warbixin been-abuur ah amma keenaysa marin habaabin oo la siiyo dhinaca saddexaad (Third Party)
- Ku-qalqaalinta, ka-talinta, amma ku dhiirragelinta qof kale in uu galo dembi lid ku ah Sharciyada dakhliga

2. Waxaa intaasi dheer, shakhsiga waxaa loo aqoonsanayaa inuu galay danbi goorta uu shakhsiga ku kaco faldanbiyeed isaga oo ogsoon ama taxaddar la'aan darteed, iyo isaga oo aan u haysan sabab maangal oo lagu qanci karo: Waxaa kamid ah:

- Faldanbiyeed ka dhasho u-hoggaansanaan la'aanta Sharci Dakhli
- Faldanbiyeed ka dhasho bixin la'aanta canshuurta
- Faldanbiyeed ka dhasho marinhabaabinta ama bixinta macluumaad qaldan
- Faldanbiyeedka is-hortaagga Maamul Canshuureed

Faldanbiyeedka ay ku kacaan hakhsiyaadka idma (Authorised) iyo kuwa aan idmanayn (Unauthorised).

CADDAYN

iyo xeerarka canshuurta dakhliga. Haddii ay dhacdo inay is dhaafaan macluumaad qaanuuneed oo ku qoran buugyarahani & Sharciga iyo Xeernidaamyada Canshuurta Dakhliga, waxaad goor kasta ku tiirsanaanta Sharciga iyo Xeernidaamyada.

XVIII. Annex I: Foomka Iska Diiwaan

	FOOMKA ISDIIWAANGELINTA CANSHUURTA WAXA LOOGU TALAGALAY KALIYA MILKIILE KALIGIIS AH, SHURAAKO IYO SHIRKADAHA WAAWEYN EE DIIWAANGELINAYA CANSHUURTA DAWLADDA FEDERAALKA SOOMAALIYA	**TAX REGISTRATION FORM** **FORM 1**

Foomkan waxaa isticmaali kara:

1. Shakhsiyaadka, Shuraakada ama Shirkadaha u baahan diiwaangelinta Canshuurta Dakhliga (CIT), Canshuurta Iibka, Canshuurta Dakhliga Gaarka ah (PIT), Canshuurta Dakhliga Kirada (RIT), Canshuurta Waddooyinka, Wax-soo-saarka. Dhameystir qaybaha A(1), A(3) iyo B, C, D, E, iyo/ama F sida ku haboon. Shakhsiyaadka u baahan diiwaan gelinta Canshuurta Dakhliga oo keliya - adeegso adeeg. Si aad u isticmaasho adeegan, waa in marka hore laguu diwaan galiyo
2.

QAYBTA A:	**SOLE FAAHFAAHINTA GANACSIGA**			
A1 – Ganacsade ama Shakhsiyaad – Sii Macluumaadka soo socda ee Qofka la Diiwaangelinayo ka dibna Buuxi **A3**.				
1. Magaca Koowaad:			2. Magaca Dhexe:	
3. Magaca Qoyska:			4. Jinsiyadda	
5. Jinsi:	A .Lab ☐	B . Dhedig☐	6. Taarikhda Dhalashada	
7. Lambarka Aqoonsiga Canshuurta (TIN)				
8. Cinwaanka Gaarka ah:				
9. Telefoon:			10. Email:	
11. Website:			12. Aqoonsiga Qaranka SNID:	
13. Xaaladda Guurka:	a. Guursaday☐	b. Doob☐	c. Furiin☐	d. Carmal☐

QAYBTA A: SII SOCOTA	FAAHFAAHINTA GUUD EE ISKAASHATADA		
A2 - **Magaca iskaashiga la diiwaangelinayo** – Sii Macluumaadka soo socda ee hay'adda la diiwaan-gelinaayo kadibna buuxi Qaybta A3			
14. Magaca iskaashiga la diiwaangelinayo			
15. **Qofka Mas'uulka ah** – (Gudoomiyaha ama xoghayaha kooxda ama hogaamiya iskaashatada)			
Magaca Buuxa		Cinwaanka:	
Teleefoon:		Email:	
Website:			
16. Haddi hore uga diwaan gashanaa TIN no. la adeegsaday:			
17. **Faahfaahinta Shuraakada** - (ugu yaraan 2 iskaashato ayaa loo baahan yahay) Sii si xushmad leh dhammaan macluumaadka soo socda ee ku saabsan iskaashatada, wakiillada ama saraakiisha kale ee haysta 'Awoodda', sheeg haddii qofku yahay hogaamiyaha iskaashatada, iskaashi caadi ah, amaahad, khasnajiye, iwm. Haddii loo baahdo, sii wad xaashi gooni ah.			

Magaca	**Cinwaanka Gaarka ah**	**Lambarka Aqoonsiga Cashuurta (TIN)**	**Boqolkiiba Saamilaha (%)**

QAYBTA A: SII SOCOTA	FAAHFAAHINTA GUUD EE SHIRKADAHA		
A3 – **Magaca shirkadda la diiwaangelinaayo** – Sii Macluumaadka soo socda ee shirkadda la diiwangelinayo ka dibna buuxi qaybta A3			
18. Magaca shirkadda la diiwaangelinayo			
19. **Qofka Ma'uulka ah** – (Gudomiyaha ama xoghayaha shirkadda, ama hogaamiyaha shirkadda kiiska shuraakada))			
Magaca Buuxa:		Cinwaanka:	
Telefoon:		Email:	
Website:			
20. Haddi hore uga diwaan gashanaa TIN no. la adeegsaday:			
21. **Agaasimayaasha -** sii macluumaadka soo socda ee la xidhiidha agaasime kasta. Haddii loo baahdo, ku sii wad xaashi gooni ah.			
Magaca	**Ciwaanka Gaarka ah**	**Lambarka Aqoonsiga Canshuurta (TIN)**	**Saami qaybsiga**
22. Xoghayaha Shirkadda - haddii kani yahay mid ka mid ah agaasimayaasha magaca ka sarreeya ayaa ku filan.			
Magaca	**Ciwaanka Gaarka ah**	**Lambarka Aqoonsiga Canshuurta (TIN)**	
23. **Shareholders -** Sii faahfaahinta saamile kasta (marka laga reebo agaasime tafaasishiisa kor lagu muujiyey)			
Magaca	**Cinwaanka Gaarka ah**	**Lambarka Aqoonsiga Canshurta(TIN)**	**Saami qaybsiga**

A4 FAAHFAAHINTA GANACSIGA

24. Meesha ay ku khuseyso, sheeg lambarka diiwangalinta hay'ada mudnaanta u leh, si loo maamulo/ Dareemidda	
25. Helitaanka shirkad / Shakhsi/ Iskaashi kaas oo aad wakiilkiisa u matasho	
26. Hadii aad ku Ganacsato Magac Ganacsi, usheeg ganacsiga sida:	

27. Qaabka Sharci (Sanduuqa ku Haboon Dooro)

Ganacsi kali:	Iskaashato:	Shirkad:	Mid kale, Cadeey:

28. Cinwaanka Ganacsiga

Cinwaanka:		Telefoon:	
Mareegta		Email	

29. Noocyada Ganacsiga

A .Nooca Ganacsigaygu Waa

Tafaariiq Badan☐ Jumlo Badan☐ Warshad Wax-soosaar ☐ Adeeg☐ Dhirta/Hilibka☐ Dhismayaasha☐

B .U sharax meheradda la qabtay si tafatiran intii suurtagal ah. Sii sharraxaad sax ah sida 'warqadaha ',' soo saaraha dharka', 'kiraysashada hantida', ' beeralayda caanaha ', 'dakhliga maalgashiga', iwm. Ha isticmaalin ereyada guud sida 'dukaanka', 'saaraha', 'computer', 'la taliyaha', iwm. *(Nooca sanduuqa hoose ku qor)*

QAYBTA A: SII SOCOTA	FAAHFAAHINTA GUUD		
30. Fadlan xaqiiji haddii uu jiro xirmo software ah oo lagu isticmaalo ganacsiga dhexdiisa, tusaale Xidhmada Xisaabinta/EPOS		**HAA ☐**	**MAYA☐**
Hadday haa tahay, fadlan bixi magaca xidhmada(yada) software-ka			
31. Goorma ayuu ganacsiga hawsha billaabatay? *			
32. Taariikhdee ayaa la samayn doonaa xisaabaadka sanadlaha ah? *			
33. Sheeg wareegtada la filayo laba iyo tobanka bilood ee soo socda *			
34. **Faahfaahinta La-taliyaha -** Sii faahfaahinta soo socota ee xisaabiyahaaga ama lataliyaha cashuuraha, haddii ay jiraan, kaasoo diyaarin doona xisaabaadka iyo soo celinta cashuuraha ganacsiga.			
Magaca:		Telefoon:	
Cinwaanka:		Email:	
Lambarka Aqoonsiga La-taliyaha Cashuuraha (TIN):			
35. **Haddii aad kiraysato goobtaada ganacsiga, gobolka -** Magaca iyo ciwaanka gaarka ah ee mulkiilaha (ma aha wakiil hanti ama kiro ururiye)			
Inta kirada ah ee la bixiyay	Biishi:	Sanadle:	
Taariikhda aad bilowday bixinta kirada			
Xadiga muddada kiraynta/kireysiga ee lagu heshiiyey			
Haddii aad meheradda kala wareegtay milkiile hore, sheeg (Magaca iyo ciwaanka hadda ee qofka aad kala wareegtay):			
Fadlan soo gudbi Nuqulka heshiiska			
36. **Sheeg Faah-faahinta Akoonkaaga bangiga:**			

Magaca Bangiga	**Koontada Bangiga**	**Cinwaanka Bangiga**

QAYBTA B:	Diiwaangelinta Canshuurta Dakhliga (Canshuurta Dhakhliga Shirkadaha "CIT")			
37. Hadii aad iska diiwaangelinayso canshuurta dakhliga hoos ku sheeg isha ugu muhiimsan ee dakhliga:				
Ganacsi ☐	Dakhliga Dibada (oo ay ku jiraan Musharka & Howlgabka) ☐	Dhakhliga Kirada ☐	Dakhliga Maalgelinta ☐	Mid kale ☐
Sheeg				

QAYBTA C:	Diiwaangelinta Canshuurta Iibka
Haddi aad iska diiwaangelinayso canshuur iibka Geli **[X]** Sanduuqa oo buuxi qaybtan	☐
38. Diiwangelinta Sheeg taariikhda laga bilaabaayo ee aad u baahantahy inaad iska diiwaangeliso cashuurta	
39. Sheeg dakhliga sanadlaha ah ee lafili karo inuu kasoo xaroodo badeeco ama adeeg kaas oo ay ku waajibtay canshuur	☐
40. Ganacsigaagu ma ka qayb qaadan doonaa bixinta alaabta iyo/ama adeegyada?	HAA ☐ MAYA ☐
Haddii ay jawaabtaadu tahay 'Haa:	
A . Sanduuqa ku habboon oo Bixi sharaxaad kooban Adeegyada Alaabta	Badeeco ☐ Adeeg ☐
B . Sheeg Ciwaanka kaydka iyo Sharaxaada ee Soomaaliya?	

QEYBTA D:	Diiwaangelinta Canshuurta Dakhliga Shakhsi ahaaned(PIT)		
41. Haddi aad iska diiwangelinayso shqaale ahaan PIT, geli [X] Sanduuqa oo buuxi qaybtan		☐	
42. Shaqsiyaadka lagu hawlan yahay			
A . Imisa shaqaale ayaad lahayd?			
43. Nidaamkee Mushaar bixinta ayaad u isticmaali doontaa?		Nidaamka Kombiyuutarka ☐	Nidaamyada Kale ☐
Fadlan sheeg nidaamka mushaar bixinta iyo diiwaanka aad u isticmaali doonto?			

Faahfaahin	Cinwaanka	Faahfaahin Xiriirka

XIX. Annex II: Foomka Canshuurta Isha lacag bixinta Lagu Jaraayo

AGAASINKA GUUD EE DAKHLIGA

WAAXDA CANSHUURAHA BERRIGA

CANSHUURTA ISHA LACAG BIXINTA LAGU JARO

LACAGTA (DOLLART MARAKAN-USD)

XAFIISKA CASHUURTA		**LTO☐**	**MTO☐**
MUDADA			
MAGACA			
TIN			

(Fadlan tixraac tilmaamaha buuxinta ee ku qoran dhabarka (bogga dambe) si ay kuu hagaan markaad buuxinayso foomkan)

HEERKA DEGENAASHA	TIN.	MAGACA CANSHUUR BIXIYAHA	GOOBTA GANACSIGA KU YAALO	QIIMAHA QANDARAASKA	NOOCA WHT	QIIMAHA	CANSHUURTA

Wadarta Guud							

XX. Annex III: Foomka Canshuurta Shakhsiga (PIT)

AGAASINKA GUUD EE DAKHLIGA

WAAXDA CANSHUURAHA BERRIGA

CANSHUURTA DAKHLIGA EE SHAKHSIYAADKA

CURRENCY IN USD

SECTION A – FAAH-FAAHINTAXAFIISKA CANSHUURTA		
XAFIISKA CASHUURTA	LTO☐	MTO☐
MUDADA		
MAGACA CASHUUR BIXIYAHA		
TIN		

ECTION B – FAAH-FAAHINTA DAKHLIGA SHAKHSIGA

(Fadlan tixraac tilmaamaha buuxinta ee ku qoran dhabarka (bogga dambe) si ay kuu hagaan markaad buuxinayso foomkan)

Lambarka Aqoonsiga Shaqsiga (PIN)	Magaca	Mushaarka Aasaasiga ah	Gunada Bisha	Wadarta Mushaar + Gunnada	Wadarta Canshuurta Dakhliga

Wadarta Guud					

SECTION C – CADDEYN	
Waxaan halkan ku caddeynayaa in macluumaadka kor ku xusan uu yahay mid sax ah, run ah, isla markaana dhammaystiran inta aqoontayda gaarsiisan	
Magaca Sarkaalka Awoodda u leh ee ka Socda Cashuurbixiyaha	
Jagada / Xilka:	
Saxiixa:	**Shaabadda:**
Taarikhda:	_______/_______________/___________________

****

SECTION D – OFFICE USE ONLY		
Waxaa Hubiyay	**Waxaa Xaqijiyay**	**Waxaa Ansixiyay**
Magaca:	**Magaca:**	**Magaca:**
Saxiixa:	**Saxiixa:**	**Saxiixa:**
Taariikhda: ___/_______/__________	**Taariikhda :** ___/_______/_________	**Taariikhda :** ___/_______/________

OGAYSIIS MUHIIM AH

Warbixintan waa in loo gudbiyaa Waaxda Canshuuraha Berriga (Inland Revenue Department) ugu dambayn maalinta 15-aad ee bisha xigta.

Haddii aan shuruuddan la raacin, waxaa ka dhalan kara ciqaab lacageed sida ku cad Qodobka 68 ee Xeer-hoosaadka Maamulka Canshuuraha 2024, kaas oo dhigaya in:

"Canshuur-bixiye ama wakiil canshuur-celin (withholding agent) kasta oo ku guuldareysta inuu gudbiyo warbixin, warqad, ama bixinta canshuurta ee looga baahan yahay muddada loo qoondeeyay, wuxuu mutaysan doonaa ganaax maamul oo aan ka badnaan USD 500 ama 2% canshuurta aan la bixin bishii, kii ka sarreeyana la qaadayo. Ku-xadgudubka sii socda wuxuu keeni karaa tallaabooyin kale oo sharci ah"