Jamhuuriyadda Federaalka Soomaaliya
Wasaaradda Maaliyadda
Xafiiska Wasiirka

جمهورية الصومال الفيدرالية
وزارة المالية
مكتب الوزير

Federal Republic of Somalia
Ministry of Finance
Office of the Minister

Ref: MOF/OM/0434/2026 **January 01, 2026**

To: Director General of Revenue, Ministry of Finance, FGS
To: Director of Customs, Ministry of Finance, FGS
To: Director of Inland Revenue, Ministry of Finance, FGS
To: Customs Managers at Mogadishu Port and Airport, Ministry of Finance, FGS
Cc: Accountant General of the Government
Cc: Director General, Ministry of Finance, FGS
Cc: Deputy Minister, Ministry of Finance, FGS
Cc: State Minister, Ministry of Finance, FGS

Subject: Binding Formal Circular on the Mandatory Use of Digital Revenue Receipts

Having regard to: The Revenue Administration Law, 2019, which empowers the Minister of Finance to issue binding formal circulars and administrative instructions for the proper administration, control, and enforcement of revenue laws, including the standardization and modernization of revenue collection instruments and processes;

Taking into account: The Public Finance Management Digitalization Regulation, 2025, which establishes a comprehensive legal framework for the digitization of public finance systems, including the digitization of revenue collection, recordkeeping, and fiscal data governance;

Having considered: The commitment of the Government to the transition to a paperless public finance system, the strengthening of internal controls, and the exclusive reliance on secure, interoperable, and legally valid digital revenue instruments;

In exercise of: The powers conferred upon the Minister of Finance under Article 8 and Article 9 of the Revenue Administration Law, 2019, and for the purpose of implementing the Public Finance Management Digitalization Regulation, 2025, insofar as it relates to revenue collection;

The Minister of Finance of the Federal Government of Somalia hereby issues this Binding Formal Circular, the Articles of which are as follows:

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Article 1 – Purpose and Legal Basis

1. This is a Formal Circular of the Ministry of Finance, the official number of which is the reference number shown on the letterhead of this Circular.

2. This Circular is issued pursuant to Article 8 and Article 9 of the Revenue Administration Law, 2019, for the purposes of implementing the Public Finance Management Digitalization Regulation, 2025, to the extent it relates to revenue collection, and for effecting the modernization of General Receipts and Customs Regime Receipts.

3. The purpose of this Circular is to enforce the immediate and exclusive use of digital revenue instruments to:

(a) Strengthen accuracy, transparency, and accountability in revenue collection;

(b) Ensure auditability and integrity of revenue transactions;

(c) Support the Government's paperless public finance system; and

(d) Facilitate compliance with authorized electronic systems only.

Article 2 – Definitions

For the purposes of this Circular:

1. **"Electronic General Receipt (EGR)"** means a digital receipt generated by the Somalia Financial Management Information System (SFMIS) for all Inland Revenue payments.

2. **"Single Administrative Document (SAD)"** means a digital receipt generated by the Somali Customs Automated System (SOMCAS) for all Customs Regime Receipts, including import duties, export duties, temporary admissions, local transfers, re-imports, re-exports, and any other revenue categories arising under the customs regime.

3. **"Customs Regime Receipts"** means receipts issued in relation to customs duties and fees as defined under applicable customs legislation and regulations.

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4. **"Revenue Officials"** means all employees, officers, or agents of the Ministry of Finance responsible for the collection, administration, or management of revenue under the Revenue Laws.

5. **"Free Duty Receipts"** means receipts issued for goods exempted from customs duties under applicable law, which are temporarily excluded from this Circular.

6. **"Digital Revenue Instruments"** means the Electronic General Receipt (EGR) and Single Administrative Document (SAD) authorized under this Circular.

7. **"Revenue Laws"** means all laws, regulations, rules, and legally binding instruments governing the collection, administration, assessment, and enforcement of taxes, duties, fees, and other revenues under the jurisdiction of the Ministry of Finance.

Article 3 – Scope of Application

1. This Circular applies to all departments, offices, and personnel of the Ministry of Finance responsible for the collection and administration of revenue, in accordance with the Revenue Laws.

2. The Circular mandates the use of the following authorized digital revenue instruments:

(a) Electronic General Receipt (EGR) generated by the Somalia Financial Management Information System (SFMIS) for all Inland Revenue payments; and

(b) Single Administrative Document (SAD) generated by the Somali Customs Automated System (SOMCAS) for all payments of Customs Regime Receipts, encompassing but not limited to import duties, export duties, temporary admissions, local transfers, re-imports, re-exports, and any other revenue categories arising under the customs regime.

3. Free Duty Receipts are excluded from the requirements of this Circular and shall continue to be issued and managed under the existing manual system. This transitional arrangement shall remain in effect until such time as the procedures for free duty administration are fully automated and integrated into the Somali Customs Automated System (SOMCAS), at which point all Free Duty Receipts must be issued exclusively through SOMCAS.

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Article 4 – Mandatory Transition from Manual Receipts

1. Effective immediately, all revenue collection shall be executed exclusively through the Electronic General Receipt (EGR) and Single Administrative Document (SAD) as specified in Article 3 of this Circular.

2. The issuance, acceptance, or reliance on manual receipts for revenue collection is hereby discontinued, except under strictly controlled transitional arrangements:

(a) Temporary use of manual receipts may only occur with formal approval by the Director General of Revenue, and strictly limited to exceptional circumstances such as operational disruptions, system failures, or other contingencies that prevent the use of authorized digital revenue instruments;

(b) All such approvals must be documented, justified, and strictly time-bound; and

(c) Transitional arrangements shall not undermine the objectives of this Circular or the Regulations cited herein.

3. All revenue transactions recorded through the Single Administrative Document (SAD) for Customs Regime Receipts and through Electronic General Receipts (EGR) for Inland Revenue shall have full legal validity and enforceability. No transaction shall be considered invalid solely because it is recorded electronically. This requirement fully recognizes that electronic records are legally binding, admissible as evidence, and must be securely preserved to maintain their integrity, reliability, and auditability throughout the retention period. Accordingly, the exclusive use of SAD and EGR for revenue collection is legally mandated and fully aligned with the Government's digital public finance management framework, ensuring transparency, accountability, and compliance with digital revenue management standards.

Article 5 – Responsibilities of Revenue Officials

1. Officials responsible for revenue collection shall:

(a) Immediately comply with this Circular;

(b) Use only the authorized instruments: Electronic General Receipt (EGR) and Single Administrative Document (SAD);

(c) Cease all use of unauthorized manual forms; and

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(d) Ensure that all revenue records and digital receipts are created, sent, received, and retained in a manner that preserves their integrity and reliability, including maintaining the content and metadata of records, ensuring records remain unaltered except where authorized, preserving audit trails and timestamps, retaining records in a readable and retrievable format throughout the required retention period, and complying with the fiscal data governance, interoperability, and security standards established under the Public Finance Management Digitalization Regulation, 2025.

2. The Revenue Directorate of the Ministry of Finance shall:

(a) Oversee and enforce compliance with this Circular;

(b) Issue operational guidance only after obtaining the Minister's prior written acknowledgment or approval;

(c) Provide structured training and ensure support to revenue officials in a manner that will enable them to competently perform their duties and maintain the integrity and reliability of revenue records;

(d) Monitor implementation and report progress to the Minister quarterly, including compliance with digital integrity, retention, and interoperability standards; and

(e) Maintain records of all issued guidance, training, and monitoring activities to ensure transparency, auditability, and alignment with fiscal data governance principles.

Article 6 – Oversight, Reporting, and Compliance

1. Revenue officials shall report periodically to the Director General of Revenue on the use, accuracy, and compliance with Electronic General Receipts (EGR) and Single Administrative Documents (SAD), including adherence to integrity, retention, and interoperability requirements. The Director General of Revenue shall consolidate these reports and submit a comprehensive quarterly report to the Minister of Finance, highlighting compliance levels, risks, and corrective measures.

2. The Internal Audit Department of the Ministry shall conduct audits, inspections, or reviews to ensure strict compliance with this Circular, and shall report its findings to both the Director General of Revenue and the Minister of Finance, including any identified lapses, risks to fiscal data integrity, or deviations from approved procedures.

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3. Instances of non-compliance shall be addressed in accordance with applicable Revenue Laws, the Public Finance Management Act, 2019, and relevant regulations, with corrective actions documented and reported to the Director General of Revenue for oversight and monitoring.

Article 7 – Entry into Force

1. This Circular shall be published on the official website of the Ministry of Finance.

2. The Circular shall take effect immediately upon publication and shall remain binding until amended or revoked by the Ministry of Finance.

3. This Circular is issued in English, which shall serve as the official and authoritative version for all purposes, including interpretation, implementation, and legal enforcement.

Issued at Mogadishu, Federal Republic of Somalia

Signature and Date:__________________________ 01/12/25
H.E. Bihi Iman Egeh
Minister of Finance
Federal Government of Somalia

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