



Jamhuuriyadda Soomaalilaan
Wasaaradda Maaliyadda
Waaxda Cashuuraha Berriga



FOOMKA XISAAB CELINTA CASHUURTA DAKHLIGA SHAQADA

Xogta guud ee la bixinayo

1. Muddada Cashuurta (Bisha)	
2. Muddada Warbixinta	1-da ilaa 15-ka bil kasta

Tilmaamaha: Loo shaqeyayuhu waa inuu buuxiyo isla markaana u gudbiyo Xafiiska Cashuuraha Berriga xisaab celinta billaha ah ee dakhliga shaqada ee la reebay 15 cisho gudahood oo bilaabmaysa kolka muddadu dhamaato. Fadlan si fiican uu akhri meelaha la buuxinayo ka hor iyo inta aad buuxbuuxinaysid foomkan isla markaana ku lifaaq dokumentiyada loo baahan yahay si xisaab celinta si dhakhso ah looga shaqeeyo. Waxa la mutaysanaya ganaaxyo haddii aan la soo gudbin xisaab celinta cashuurta, haddii lala habsaamo, ama xisaab celin been ah ila soo gudbiyo (faqrada 16, 17 iyo 19 ee Xeerka Dakhliga 72/2016).

Qaybta A: Faahfaahinta Cashuur bixiyaha

A1. Magaca buuxa ee Cashuur bixiyaha			
A2. Magaca Ganacsiga (haddii uu ka duwanyahay Magaca Cashuur bixiyaha)		A3.TIN	
A4. Cinwaanka Ganacsiga (Degmada)		A5. Tuuladda	
A6. Lamberka Mobile-ka		A7. Cinwaanka emaylka	
A8. Nidaamka Cashuurta	Cashuur bixiyaha weyn <input type="checkbox"/>	Cashuur bixiyaha dhexe <input type="checkbox"/>	Cashuur bixiyaha yar <input type="checkbox"/>

Qaybta B: Xisaabinta Cashuurta Dakhliga Shaqaalaha ee la reebay

Nooca Shaqaalaha		Tirada
B1.	Tirada shaqaalaha joogtada ah	
B2.	Tirada shaqaalaha ku meel gaadhka ah	
B3.	Tirada shaqaalaha uu shaqeeya looshaqeeye labaad	
Xisaabinta dakhliga la cashuurayo		Xadiga
B4.	Mushaarka oo dhan. <i>Wadarta guud ka qaado khaanada lifaaqa ah</i>	
B5.	Dhamaan gunnooyin lagu bixiyey lacag, abaalmarin iyo lacag bixinta cashuur galka ah. <i>Wadarta guud ka qaado khaanada lifaaqa ah</i>	
B6.	Wadarta guud ee wax-tarka aan lacag ahay ah (20% isticmaalka gaadiidka oo bila lacag ah, 15% hoyga, iwm.). <i>Wadarta guud ka qaado khaanada lifaaqa ah</i>	
B7.	Xuquuqda shaqo ka tegis. <i>Wadarta guud ka qaado khaanada lifaaqa ah</i>	
B8.	Kaalmo lacageed looshaqeeyuhu kaga qayb qaatay sanduuqa hawlgabka. <i>Wadarta guud ka qaado khaanada lifaaqa ah</i>	
B9.	Dakhliga shaqaalaha ee la cashuurayo (isugu wada gee dhamaan xaddiga ku jira safka B4 +B5+B6+B7+B8)	
B10.	Wadarta Guud ee Cashuurta Dakhliga Shaqaalaha ee waajibtay – (ku isticmaal 5% xadiga ku jira safka B9)	
B11.	Cashuurta Shaambada 1% -(ku isticmaal 1% xadiga ku jira safka B9)	
B12.	Xadiga dakhliga cashuurta la reebay ee la bixinayo(isugu wada gee xadiga ku jira safka B10+B11)	

Qaybta C: Cadeynta uu bixinayo Cashuur bixiyuhu ama Wakiilka

Waxaan halkan ku cadeynayaa in xogta aan foomkan ku bixiyey iyo xisaabaadka la socda iyo dokumentiyadu inay sax yihiin, dhameystiran yihiin isla markaana ka kooban yihiin caddayn buuxda oo run ah oo ku saabsan cashuurta la reebay inta aan dhab ahaan u ogahay. Waan akhriyey isla markaana fahmay qodobada ee faqrada 21 iyo 135 ee Xeerka Dakhliga 72/2016

Magaca Dhameystiran		Cinwaan	
Saxeexa iyo Shaambada		Taariikh	

Qaybta D: Icticmaalka Rasmiga – Maamulka Cashuuraha

Fiiro Gaar ah- Dhamaan dokumentiyada la soo gudbiyey ee la socday foomka cadeynta cashuurta waa inay ku wada jiraan galka cashuur bixiyaha

Xarunta Cashuurta		(GR) Lamber									
Ganaaxa xogbixinta habsanka ah											
Wadarta guud ee cashuurta waajibtay (Ganaaxa cashuurta + Cashuurta ku jira B12)											
Lifaaqa lasoo gudbiyey	<input type="checkbox"/>	Heshiis(yada)	<input type="checkbox"/>	Xaashida Mushaharada Billaha ah	Taariikhda						
Magaca Dhameystiran ee sarkaalka uu qaabilsan Qabashada Xisaab celinta					Saxeexa iyo Shaambada						

Tilmaamaha loogu talo galay in lagu dhameystiro Foomka Xisaab Celinta Cashuurta Dakhliga Shaqaalaha July 2018

Iyadoo la waafajinayo qodobada faqrada 70 iyo 142 ee Xeerka Dakhliga Xeer Lam 72/2016 ee 16/07/2016 iyo xeer nidaamyaasha khuseeya oo go'aaminaya habka fulinta Xeerka Dakhliga ee kor lagu xusay, loo shaqeeyuhu waa inuu ka reebaa cashuurta dakhliga shaqo ee uu siiyo shaqaalihisa sida uu farayo xeer nidaamiyaha (q.143) iyo waajibaadka loo shaqeeyaha ah inuu cashuurta ka reebo shaqaalihisa hoos looma dhigayo ama meeshana lagama saarayo sababta oo ah loo shaqeeyuhu xaq buu u leeyahay ama haddii si kale loo dhigo waa waajib saran inuu ka soo jaro oo uu ka reebo qadar cashuur ah lacag kasta oo uu shaqo la qabtay ku bixinayo - (q.51.2). Waajibaadka loo shaqeeyaha inuu cashuur reebo sida waafaqsan faqradda (1) waa la fulinayaa in kasta oo ay jirto in xeer kasta oo kale sheegayo in dakhliga shaqada ee shaqaaluhu aan la dhimayn ama aanay ahayn wax cashuur loo qabsan karo - (q.51.2)

Wakiilka cashuurta reebay waa inuu agaasinka ku xereeyaa cashuurta uu reebay ama uu reebi doono Shan iyo Toban maalmood (15) gudahood ka dib dhamaadka bisha uu bixiyay kharashka cashuurta ku waajibtay- (q.148.1). Loo shaqeeyaha cashuurta reebayaa haddii u ku guul daraysto inuu cashuur reebo sida waafaqsan xeerkan, isaga naf ahaantiisay saaran tahay inuu bixiyo qadarka cashuurta ee aan la reebin, laakiin Loo shaqeeyaha cashuurta reebaa wuxuu xaq u leeyahay inuu dib uga qaato qadarkaas qofka lacagta la siiyay ee cashuurta lagu leeyahay - (q.149.1). Wakiilka cashuurta reebaa waa inuu hayaa, xafidaa una diyaariyaa kormeer uu ku sameeyo agaasimuhu, kayd xasuuseed oo muujinaya iyada oo ay la xidhiidho sanad dakhliyeed kasta (q.150.1).

Qasnadaha xusuuseed ee lagu xusay faqradda (1) waa inuu xafidaa wakiilka cashuurta reebaa muddo dhan (5) Shan sanadood ah oo sanad dakhliyeedyo ah ka dib dhamaadka sanad dakhliyeed uu la xidhiidho qasnadaha xasuustu.(q.150.2) iyo Wakiilka reeba cashuurta waa inuu siiyaa qofka kharashka la siinayo cadayn muujinaysa cashuurta lagu yeeshay oo lagu bayaaminayo lacagaha la siiyay qadarkooda iyo cashuurta laga reebay sanad dakhliyeedka. (q.150.3)

Qofka lacagaha qaatay waxa looga baahan yahay inuu xisaab celin dakhli keeno ay ku lifaaqan yihiin cadaymo wixii la siiyay sanad dakhliyeedkaasi xisaab celinteeda la keenay. (q.150.4). Agaasimuhu wuxuu ka codsan karaa wakiilka cashuurta la reebay inuu u ogolado hantidhawr hubiya kaydkiisa xusuus dhawrka si uu ansixiyo saxnaanta cadaynta cashuurta lagu yeeshay (q.150.5)

Xogta guud ee mudada Cashuur Bixiyaha

Mudada Cashuurta: Goobtan waxaad gelisaa bisha aad buuxinaysid

Mudada Warbixinta: Goobtan waxaad gelisaa taariikhda aad buuxisay xisaab celintan

Qaybta A: faahfaahinta cashuur bixiyaha

A1- Magaca dhameystiran ee loo shaqeeyaha: Goobtan waxaad gelisa magacaaga oo la mid ah ka kugu qoran shahaadada diiwangelinta cashuur bixiyaha ama magaca hadda kugu qoran haddii aad bedeshay

A2- Magaca Ganacsiga: Goobtan waxaad gelisa magaca ganacsigaaga ee kugu qoran shahaadada diiwangelinta ama ka hadda kugu qoran haddii aad magac kale ku diiwaangelisay

A3- Lambarka Tixraaca Cashuur bixiyaha: Goobtan waxaad gelisa lambarka tixraaca cashuur bixiyaha aad leedahay

A4- Cinwaanka Ganacsiga – Goobtan geli cinwaanka ganacsigaaga oo la mid ah ka kugu qoran diiwangelinta cashuurta ama cinwaankaaga cusub haddii aad bedeshay.

A5- Tuulada: Goobtan geli magaca tuulaada uu ganacsigaaga ku yaalo.

A6: Lambarka mobile-ka: Goobtan geli lambarka telefoonka ganacsigaaga oo shaqeeynaya

A7- Cinwaanka emaylka: Goobtan geli emaylka ganacsiga ee aad bixisay waqtigii diiwaangelinta

A8: Nidaamka Cashuurta: Calaamadi mid ka mid ah goobaha haddii aad tahay cashuur bixiye weyn, dhexe, yar.

Qaybta B: Xisaabinta cashuurta dakhliga

B1- Shaqaalaha joogta ah: Goobtan koowaad geli tirada wadarta guud ee shaqaalaha joogtada ah ee ka shaqeeya ganacsigaaga, goobta labaadna waxaad gelisa wadarta guud ee xadiga lacageed ee aad siisay.

B2- Shaqaalaha ku meel gaadha ah: Goobta kowaad geli tirada shaqaalaha ee ku meel gaadhka ah, goobta labaadna waxaad gelisa wadarta guud ee xadiga lacageed ee aad siisay.

B3- Shaqalaha la shaqeeya loo shaqeeye labaad: Goobta kowaad geli tirada shaqaalaha la shaqeeya loo shaqeeye labaad, goobta labaadna waxaad gelisaa wadarta guud ee xadiga lacageed ee la siiyo.

Xisaabinta dakhliga la cashuurayo

B4- Wadarta guud ee mushaharada – Goobtan geli wadarta guud ee tirada shaqaalaha (1+2+3), goobta labaad waxaad gelisa qadarka lacagta aad siisay (1+2+3): iyadoo lagu salaynayo bayaanka mushaharada billaha ah ee lifaaqan.

B5- Wadarta guud ee gunnooyinka lagu bixiyey lacag- Goobta kowaad geli tirada shaqaalaha ee hela gunnooyin lacageed, goobta labaadna waxaad gelisa wadarta guud ee gunnooyinka aad siisay iyadoo lagu salaynayo bayaanka mushaharada billaha ah ee lifaaqan.

B6- Wax-tarka la mid ah: Goobta koowaad geli tirada shaqaalaha hela wax-tarka la midka ah goobta labaadna waxaad gelisaa xadiga lacagta la bixiyey wax-tar la mid ahaan (20% isticmaalka bilaa lacagta ee gaadiidka, 15% hoyga iwm) iyadoo lagu salaynayo bayaanka mushaharada billaha ah ee lifaaqan

B7- Xuquuqda shaqo ka tegista: Goobtan geli haddii ay jiraan xuquuqda shaqo ka tegista oo la siiyey shaqaalaha.

B8- Kaalmo lacageed loo shaqeeyuhu kaga qayb qaatay sanduuqa hawlgabka: Goobta kowaad geli tirada shaqaalaha laga qayb qaatay iyo goobta labaad waxaad gelisa wadarta guud ee xadiga lacagta uu loo shaqeeyuhuu kaga qayb qaatay sanduuqa hawlgabka iyadoo lagu salaynayo bayaanka mushaharada billaha ah ee lifaaqan

B9: Dakhliga shaqaalaha ee la cashuurayo: Goobtan geli wadarta guud ee dakhliga la cashuurayo (isugu gee xadiga ku jira safka B4+B5+B6+B7-B8)

B10- Wadarta Guud ee Cashuurta Dakhliga Shaqaalaha ee waajibtay: Goobtan kowaad waxaad gelisaa tixraaca cashuurta, goobta labaadna waxaad gelisa cashuurta dakhliga ee waajibtay(waa 5% ee xadiga ku jira safka B9)

B11- Cashuurta Shaambada 1%: Goobtan geli cashuurta shaambada oo ah 1% xadiga ku jira safka B9)

B12- Wadarta guud ee la bixinayo: Goobtan geli wadarta guud ee cashuurta la reebay ee la bixinayo (isugee gee xadiga ku jira safka B10+B11)

Qaybta C Cadeynta Cashuur bixiyaha ama Wakiilka

Magaca dhameystiran: Goobtan geli magaca qofka diyaariyey xisaab celinta cashuurta dakhliga shaqaalaha

Cinwaan: Goobtan geli mihnada qofka diyaariyey xisaab celinta cashuurta dakhliga shaqaalaha

Saxeexa iyo shaambada: Goobtan saxeexaaga

Taariikhda: Goobtan geli taariikhda la buuxiyey xisaab celintan.

Qaybta D Isticmaalka Rasmiga oo keliya: Maamulka Cashuuraha

Xarunta Cashuuraha: Goobtan geli xarunta cashuuraha ee gacanta ku haysa arrimaha cashuurta loo shaqeeyaha

Lambarka guud ee lacag qabashada (GR): Goobtan waxaad gelisa lambarka lacag qabashada ee la siiyo cashuur bixiyaha

Ganaaxa xogbixinta habsanka ah: Goobtan geli wadarta guud ee xadiga ganaaxa ee xogbixinta habsanka ah

Wadarta guud ee cashuurta waajibtay: Goobtan geli wadarta guud ee cashuurta waajibtay (Cashuurta ganaaxa + cashuurta ku jirta B12)

Lifaaqa: Goobtan calaamadi haddii cashuur bixiyaha uu soo gudbiyey xaashida mushaharada iyo Heshiishka

Taariikh: Goobtan geli taariikhda xisaab celinta (iyo lifaaqa haddii uu jiro) uu soo buuxiyey loo shaqeeyuhu.

Magaca sarkaalka uu qaabilsan qabashada xisaab celinta: Goobtan geli magaca sarkaalka uu qaabilsan qabashada xisaab celinta.

Saxeexa iyo Shaambada: Goobtan loogu talo galay saxeex oo isla markaana shaambadee.