



DAWLADDA DEEGAANKA SOOMAALIDA
DHOOL GAZETA
Somali Regional State
የሶማሌ ክልላዊ መንግሥት

Qimaha ያንዱ ዋጋ . Unit Price	Dhool Gazeta Waxaa Soo Saara Golaha Xildhibaanada Dawladda Deegaanka Soomaalida	392
Bayaan Tirsi :- 214/2014 Bayaanka Cashuurta TiimbarahaBog 1	አዋጅ ቁጥር 214/2014 የቴምብር ቀረጥ አዋጅ ገጽ 1	Proclamation No. 214/2022 Stamp Duty Proclamation Page 1

BAYAAN TIRSI:- 214/2014.
BAYAANKA CASHUURTA
TIIMBARAHA EE DEEGAANKA
SOOMAALIDA.

Maadaama oo ay lagama maarmaan noqotay in lasoo saaro sharci lagu bayaaminayo cashuurta Tiimbaraha taasi oo la aaminsanyahay iyo qayb weyn ka qaadan karto dardargelinta mashaariicda horumarineed iyo fududaynta adeegyada ay bixiyaan hay'adaha lacagta maamula.

Hadaba, Golaha Xildhibaanada Deegaanka oo ka duulaya Qodobka 49 (3) (b) ee Dastuurka dib loo habeeyay ee Dawladda Deegaanka Soomaalida, waxa uu Bayaamiyay:

QAYBTA KOOWAAD
GUUD AHAAN

1. **Ciwaan Gaaban**

Bayaankan waxaa loogu yeedhi karaa 'Bayaanka cashuurta tiimbaraha Dawladda Deegaanka Soomaalida ee Bayaan Tirsi:-214/2014''

2. **Qeexid**

Hadii aan haboonaantu weedhu siinin macno kale, Bayaankan dhexdiisa:

አዋጅ ቁጥር 214/2014
የሶማሌ ክልል ስለቴምብር ቀረጥ አከፋፈል
የወጣ አዋጅ

በሰነዶች ላይ የተጣለው የቴምብር ቀረጥ የኪነጥበብ ዕድገትን፣ የፋይናንስ ተቋማት እንቅስቃሴ እና የካፒታል ንብረት ዝውውርን ለማገዝ በሚያስችል አካሄድ እንዲወጣ ማድረግ አስፈላጊ መሆኑ ስለታመነበት፤

የክልሉ ምክር ቤት በተሻሻለው የሶማሌ ክልላዊ መንግሥት ሕገ መንግሥት አንቀጽ 49 ንዑስ አንቀጽ 3 /0/ መሠረት የሚከተለው ታውጇል።

ክፍል አንድ
ጠቅላላ

1. **አጭር ርዕስ**

ይህ አዋጅ "የሶማሌ ክልላዊ መንግሥት የቴምብር ቀረጥ አዋጅ ቁጥር "214/2014." ተብሎ ሊጠቀስ ይችላል።

2. **ትርጓሜ**

በዚህ አዋጅ ውስጥ:-

PROCLAMATION NO. 214/2022
A PROCLAMATION TO PROVIDE
FOR THE PAYMENT OF STAMP
DUTY OF SOMALI REGION

WHEREAS, it has become necessary to amend the stamp duty levied on documents in a manner which would contribute to the development of art, the activities of financial institutions and the transfer of capital assets;

NOW, THEREFORE, The State Council in accordance with Sub- Articles 3(A) of Article 49 of the Revised Constitution of the Somali Region, it is hereby proclaimed as follows;

PART ONE
GENERAL

1. **Short Title**

This Proclamation may be cited as the "Somali Regional state Stamp Duty Proclamation No. 214/2022"

2. **Definitions**

In this Proclamation:-

1. "Go'aan" waxaa loola jeedaa go'aanada ay soo saaraan dhex-dhexaadiyeyaasha oo la xidhiidha ismaandhaaf ka socday garmaqalka maxkamadda, hase ahaatee dhinacyadu doorbideen dhexdhexaadin ama hab kale oo lamid ah.

2. 'Dhokumentiga deynta' waxaa loola jeedaa dhamaan dhokumentiyada uu qof siiyo qofkale isagoo ku cadeynaya inuu lacagta ku cad dhokumentigaas siinayo hadii oo aan ku xidhnayn in qofkaasi shaqo qabto ama ka joogsado qabashada hawl, kaasi oo markasta lagu codsan karo lacagtaas markasta.

3. 'Heshiis guud' waxaa loola jeeda heshiisyada la xidhiidha duruufaha shaqo kaasi oo ay wada galeen mid ama dhawr kamid ah wakiilada ururada shaqaalaha iyo loo shaqeeye ama loo shaqeeyeyaal ay ku jiraan wakiilka ama wakiilada ururada loo shaqeeyaha.

4. 'Heshiiska shaqada' waxaa loola jeedaa heshiiska qof si toos ah ama si dadban ula galo cidkale, kaasi oo uu ku qabanayo shaqo gaar ah waqti cayiman isagoo dhaafsanaaya qadar lacageed.

5. 'Dhokument' waxaa loola jeedaa dhokument' kasta oo loo diyariyay abuurista, wareejinta, burinta iyo xadidaada xuquuq ama wajibaad sharci.

6. 'Xafiiska Maaliyadda' waxaa loola jeedaa Xafiiska Maaliyadda Dawlada Deeganka Soomaalida.

7. 'Adeegyada Nootayada' waxaa loola jeedaa adeegyada cadaymaha ee uu bixiyo xafiiska awoodda sharci u leh;

1. "ግልግል" ማለት ስለግልግል፣ ስለዕርቅ፣ ስለስምምነት ወይም ስለሌላ ተመሳሳይ ጉዳይ በሁለት ተዋዋይ ወገኖች በተደረገ ስምምነት መሠረት በፍርድ ቤት ሳይሆን በገላጋዮች አልቆ በጽሑፍ የተሰጠ ውሳኔ ነው።

2. "ግንኙ" የተወሰነ ነገር በመፈጸሙ ወይም ባለመፈጸሙ ምክንያት የሚቀር ሆኖ አንድ ሰው ለሌላው ገንዘብ ለመክፈል ግዴታ የሚገባበትን ማናቸውንም ሰነድ ይጨምራል።

3. "የሁብረት ስምምነት" ማለት በአንድ ወይም ከአንድ በሚበልጡ የሠራተኞች ማህበራት ወኪሎች እና በአንድ ወይም ከአንድ በሚበልጡ አሰሪዎች ወይም የአሰሪ ማህበራት ወኪሎች ወይም አሰሪዎችን በሚወክሉ ተጠሪዎች መካከል ስለሥራ ሁኔታዎች የሚደረግ በጽሁፍ የሰፈረ ስምምነት ነው።

4. "የሥራ ውል" ማለት ማንኛውም ሰው ደመወዝ እየተከፈለው በአሰሪ መሪነት በቀጥታም ሆነ በተዘዋዋሪ መንገድ ለተወሰነ ወይም ላልተወሰነ ጊዜ ወይም የተወሰነ ሥራ ለአሰሪው ለመሥራት ሲሰማግ በሁለቱ መካከል የሚመሰረት ውል ነው።

5. "ሰነድ" ማለት ማናቸውም መብት ወይም ግዴታ የተመሰረተበት የተመዘገበበት፣ የተሰፋፋበት ወይም የተጠቀሰው ድርጊት ተፈጽሟል የተባለበት ማንኛውም የጽሁፍ መረጃ ነው።

6. "የፋይናንስ ቢሮ" ማለት የሶማሌ ክልላዊ መንግሥት የፋይናንስ ቢሮ ነው።

7. "ማረጋገጫ" ማለት የሕዝብ ጉዳዮችን ለማረጋገጥ ሥልጣን ባለው ሰው በሰነዶች ላይ የሚሰጥ ምስክርነት ነው።

1. "Award" means a decision in writing rendered by an arbitrator(s) on a reference made otherwise than by order of court in the course of suit by parties to a compromise, conciliation or arbitral submission or other similar matters;

2. "Bond" includes any instrument, whereby a person obliges himself to pay money to another, on condition that the obligation shall be void, if a specific act is performed or is not performed, as the case may be; or any instrument attested to by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another;

3. "Collective Agreement" means an agreement relating to conditions of work, concluded in writing between one or more representatives of trade unions and one or more employers or agents or representatives of employers' organizations;

4. "Contract of Employment" means an agreement formed where a person agrees, directly or indirectly, to perform, work for a definite or indefinite period or, piece work in return for remuneration;

5. "Instrument" means a written document by which any right or obligation is or purports to be created, recorded, transferred, extinguished or by which its scope is limited or extended;

6. "Finance Bureau" means the Bureau of Finance of Somali Regional State ;

7. "Notarial Act" means an act of attestation and certification performed by person(s) authorized to perform such acts;

- 8. ‘Qof’ waxaa loola jeedaa qofka bani’aadamka ah iyo waxyaabaha kale ee sharcigu qof u aqoonsaday.
 - 9. ‘Fulinta dhokumentiyada’ diyaarinta, bixinta iyo dhaqangelinta dhokumentiyada leh qiime lacageed.
 - 10. ‘Damaanad’ waxaa loola jeedaa dhokumentiga deyn-qaatuhu damaanad ahaan ugu dhigo guud ahaan ama qayb kamid ah deynta uu qaatay.
 - 11. ‘Xeer-hoosaad’ waxaa loola jeedaa xeer-hoosaadka ururada iyo shirkadaha lagu dhisay heshiiska wadaaga ah.
 - 12. ‘Xafiiska cashuur ururinta’ waxaa loola jeedaa Xafiiska Dakhliga Dawladda Deegaanka Soomaalida iyo laamaha xafiiska ee ku yaala Maamulada Magaalooyina iyo degmooyinka iyo xarunkasta oo cashuur ururineed oo xafiiska ka tirsan.
3. **Dhokumentiyada cashuurta tiimbaraha.**
- Dhokumentiyada soo socda waxaa waajib ku ah cashuurta Tiimbaraha:
- 1. Xeer-hoosaadka;
 - 2. Go’aanada;
 - 3. Heshiiska kirada bakhaarada iyo hangarada;
 - 4. Heshiisyada dhamastiran iyo heshiisyada is afgarad;
 - 5. Heshiisyada guud;
 - 6. Heshiiska shaqaaleysiinta;
 - 7. Heshiiska kirada iyo heshiisyada wareejinta xuquuqaha lamidka ah;
 - 8. Adeegyada Nootaayada;
 - 9. Wakiilashada;
 - 10. Dhokumentiyada cadeeynta lahaanshaha hantida.

- 8. “ሰው” ማለት ማናቸውም የተፈጥሮ ሰው ወይም በሕግ የሰውነት መብት የተሰጠው ማናቸውም ድርጅት ነው፤
 - 9. “ሰነድ ማስፈጸም” ማለት ሰነድ መስራት ማውጣት በሰነዱ የተመለከተውን ማስፈጸም ወይም ሰነዱን ማዛወር ነው፤
 - 10. “የመያዣ ሰነድ” ማለት ተባብሮ ወይም ዋሱ ለአባዳሪ በሙሉ ወይም በክፍል ንብረቱን በመያዣነት የሚሰጥበት ሰነድ ነው፤
 - 11. “መተዳደሪያ ደንብ” እንደአግባብነቱ የማንኛውም ስራ ወይም የኅብረት ሥራ ማህበር መመሪያ ጽሑፍን ይጨምራል፤
 - 12. “የግብር መ/ቤት” ማለት የሶማሌ ክልል የገቢዎች ቢሮ እና በዞኖች፣ በወረዳዎች እና በከተሞች ውስጥ ገቢ ለመወሰን፣ ለመከታተልና ለማስተዳደር የተቋቋሙ ክፍሎች ናቸው።
3. **የቴምብር ቀረጥ የሚከፈልላቸው ሰነዶች**
- የሚከተሉት ሰነዶች የቴምብር ቀረጥ ይከፈልላቸዋል፤
- 1. መመሥረቻ ጽሑፍና መተዳደሪያ ደንብ፤
 - 2. ግልግል
 - 3. የዕቃ ማከማቻ መረጋገጫ ሰነድ
 - 4. ውል ስምምነትና የአክሲዮን መግለጫ
 - 5. የሀብረት ስምምነት
 - 6. የሥራ (ቅጥር) ውል
 - 7. የኪራይ የተከራይ፣ የአክራይና መሰል መብት የማስተላለፊያ ሰነዶች ጭምር፤
 - 8. ማረጋገጫ
 - 9. የውክልና ሥልጣን
 - 10. የንብረት ባለቤትነትን ማስመዘገቢያ ሰነድ።

- 8. "Person" means any natural person or any organization irrespective of having juridical personality;
 - 9. "to Execute Instrument" means to draw, issue, to carry into effect or to negotiate an instrument;
 - 10. "Security Deed" means any instrument whereby a borrower or guarantor gives to a lender a charge upon a part or the whole of his property;
 - 11. "Articles of Association" include memorandum of association;
 - 12. "Tax Bureau" means the Somali Regional State Revenue Bureau and the departments set up to determine, collect, monitor and administer revenue in zones, woredas and cities.
3. **Instruments Chargeable with Stamp Duty**
- The following instruments shall be chargeable with stamp duty:
- 1. memorandum .and articles of association of any business organization, cooperative or any other form of association;
 - 2. award;
 - 3. warehouse bond;
 - 4. contract and agreements and memoranda thereof;
 - 5. collective agreement;
 - 6. contract of employment;
 - 7. lease, including sub-lease and transfer of similar rights;
 - 8. notarial acts;
 - 9. power of attorney;
 - 10. documents of title to property

4. Heerka cashuurta.

- 1. Salka heerarka cashuureed ee Tiimbaraha ee dhokumentiyada lagu xeeriyay qodobka 3^{aad} ee bayaankan waxay noqonayaan kuwa lagu sheegay shaxda ku lifaaqan bayaankan.
- 2. Salka heerkasta oo dhokumenti si degdeg ah loo fulinayo waxay noqon mid waafaqsan shaxda ku lifaaqan bayaankan.

5. Nidaamka xadeynta

- 1. Hadii qiimaha xuquuqda lagu xusay dhokumentigu tahay mid la xisaabin karo, salka heerka Tiimbaraha ee laga qaadayo dhokumentigaas waxay noqon halbeega (%) lagu xeeriyay shaxda ku lifaaqan bayaankan.
- 2. Hadii qiimaha xuquuqda lagu xusay dhokumentigu tahay mid aan xisaabin karin, salka heerka Tiimbaraha ee laga qaadayo dhokumentigaas waxay noqon heerka lagu sal-gooyay shaxda ku lifaaqan bayaankan.
- 3. Hadii dhokumenti ay waajib ku tahay cashuurta Tiimbaraha ku qoran tahay qiime lacag qalaad, heerka Tiimbaraha ee laga qaadayo waxay noqonaysaa mid ku sar go’an sarifka lacagtaas qalaad ee waqtigaas dhaqangalka ah.
- 4. Hadii dhokumenti ay waajib ku tahay cashuurta Tiimbaraha yahay dhokumenti leh qiime lacageed oo ay kamid yihiin iibka xuquuqda lahaanshaha share-ka shirkadaha wadaaga ah iyo noockasta oo dhokumenti lacag loo bedeli karo, salka heerka Tiimbaraha wuxuu noqon celceliska qiimaha dhokumentigaas ka taaganyahay suuqa.

4. የቴምብር ቀረጥ አከፋፈል ልክ

- 1. በአንቀጽ 3 ሥር በተመለከተው በኢያንግዳ ሰነድ ላይ መክፈል የሚገባው የቀረጥ መጠን ከዚህ ጋር በተያያዘውና የዚህ አዋጅ አንድ አካል ሆኖ በሚቆጠረው ሰንጠረዥ ውስጥ እንደተዘረዘረው ይሆናል።
- 2. አንድ ሰነድ በተደጋጋሚ ተፈጻሚ ሲሆን ሊከፈል የሚገባው የቀረጥ መጠን በዚህ ሠንጠረዥ ውስጥ የተመለከተ ነው።

5. የቀረጡ አተግመን

- 1. በአንድ ሰነድ መሰረት ተፈጻሚ የሚሆነው መብት ወይም ግዴታ ሊተመን የሚችል ከሆነ በዚህ ሰነድ ላይ የሚከፈለው የቀረጥ መጠን በሠንጠረዥ ላይ እንደተመለከተው የዋጋው መቶኛ ይሆናል።
- 2. በአንድ ሰነድ መሰረት ተፈጻሚ የሚሆነው መብት ወይም ግዴታ ሊተመን የማይችል ከሆነ በዚህ ሰነድ ላይ ሊከፈል የሚገባው የቀረጥ መጠን ለኢያንግዳ ሰነድ በዚህ ሠንጠረዥ ውስጥ የተመለከተው የቀረጥ መጠን ይሆናል።
- 3. አንድ ሰነድ ላይ ተከፋይ የሚሆነው ቀረጥ ቡብር ላይሆን በሌላ ገንዘብ ከሆነ የቀረጡ መጠን የሚሰላው ሰነዱ በተፈጻመበት ቀን በዋለው የምንዛሪ ልክ ነው።
- 4. በሱቶክ ወይም ሌላ ዋስትና ባለው ነገር ላይ ሊከፈል የሚገባው የቀረጥ መጠን በዋጋው ላይ ተመስርቶ ከሆነ የቀረጡ መጠን የሚሰላው ሰነዱ በተፈጸመበት ቀን በዋለው አማካኝ ዋጋ መሰረት ነው።

Rates of Stamp Duty

- 1. The applicable rates of stamp duty for each instrument mentioned under Article 3 shall be those specified in the Schedule attached hereto and constituting an integral part hereof.
- 2. The rate payable at any subsequent execution of an instrument shall be as specified in the same Schedule.

5. Mode of Valuation

- 1. Where the value of the right or obligation executed , by means of an instrument can be determined, the rate chargeable on such instrument shall be the percentage of such value as specified in the Schedule.
- 2. Where the value of the right or obligation executed by means of an instrument cannot be determined, the amount chargeable on such an instrument is the fixed amount specified for each such instrument in the Schedule.
- 3. Where an instrument is chargeable with stamp duty in respect of any amount expressed in any currency, other than Birr, such amount shall be computed on the basis of the prevailing rate of exchange.
- 4. Where an instrument is chargeable with stamp duty on an ad-valorem basis in respect of any stock or of any marketable security, such amount shall be computed on the average value of the stock or security prevailing at the time when the instrument is made.

5. Dhokumenti kasta oo la xidhiidha arrimo kala duwan oo midkasta gaarkiisa ay ugu waajibtay cashuurta Tiimbaraha waxa uu noqon celceliska wadarta xaddiga cashuureed ee waajib ku ah arrimahaas.

6. b) salka cashuurta tiimbaraha ee laga qaadayo dhokumentiyada lagu wareejinayo xuquuqda lahaanshahu waxaa lagu salayn wadarta qiimaha guud ee xuquuqdaas la dhaafsaday ee ay dhinacyadu ku heshiiyeen, hase ahaatee nidaamka loo xisaabinayo waa inuu ansixiyo xafiiska dakhligu.

t) hadii Xafiiska Dakhligu ku qanci waayo qiimaha lagu wareejiyay xuquuqda lahaanshaha, Xafiisku waxa uu aasaasi karaa guddi qiimayn ku samaysa qiimaha macquulka ah ee hantidas lagu wareejiinkaro.

6. Awoodaha iyo waajibaadka Xafiiska dakhliga

Xafiiska dakhliga, waxa la siiyay awoodahan iyo waajibaadyadan:

1. Inay ururiyo cashuurta tiimbaraha ee lagu xeeriyay bayaankan.
2. Wuxuu cida ay khusayso ka codsan karaa inay soo dhaweeyaan diiwaanada, dhokumentiyada, waraaqaha iyo cadeymaha kale ee loo adeegsado jaangoynta cashuurta, sidoo kale mudada baadhista la samaynayo xafiisku wuxuu codsan karaa inuu goobjoog ahaado qofka masuulka ka ah dhokumentiyadan si su'aalo loo weydiyo.
3. Wuxuu hab waafaqsan bayaankan gaarkiisa u jaangoynta karaa wadarta cashuureed ee ku waajibtay qofka, hadii uu ku guuldareysto inuu u hogaansamo codsiga loo gudbiyay hab waafaqsan qodob-hoosaadka (2) ee qodobkan.

5. **ብዙ የተለያዩ ነገሮች የተጠቃለሉበት ወይም ለብዙ ልዩ ልዩ ሰነዶች የቆመ ማናቸውም ሰነድ በያዛቸው ልዩ ልዩ ሰነዶች መጠን በዚህ አዋጅ መሠረት በእያንዳንዱ ሰነድ ላይ የሚከፈለው ቀረጥ በመጠቃለል ተደምሮ ይከፈልበታል።**

6. **ሀ) ንብረትን በባለቤትነት ለማስመዝገብ በተቋቋመ ሰነድ ላይ የሚከፈለው የቴምብር ቀረጥ የሚተመነው በንብረቱ ሰነድ ውስጥ በተወሰነው የንብረቱ ዋጋ ላይ ሆኖ ዋጋው በግብር ተቀባይነት ያገኘ እንደሆነ ነው።**

ለ) በንብረቱ ሰነድ ላይ የተመለከተውን ዋጋ የገቢዎች ቢሮ ያልተቀበለው እንደሆነ ተገቢው የቴምብር ቀረጥ የሚከፈልበት የንብረቱ ዋጋ ቢሮው በሚያቋቁመው ኮሚቴ ይወሰናል።

6. የገቢዎች ቢሮ ሥልጣንና ተግባር
የገቢዎች ቢሮ የሚከተሉት ሥልጣንና ተግባራት ይኖሩታል። ፦

1. በዚህ አዋጅ መሠረት የተወሰነውን ቀረጥ ለመሰብሰብና ይህን አዋጅ ለማስፈጸም፤
2. ቀረጥ ከፋዮች ስለቀረጡ አወሳሰን የሚረዱ መዛግብትንና ደብተሮችን ወረቀቶችን ማናቸውንም ልዩ ልዩ ሰነዶችንና ውላኔዎች እንዲያቀርቡ ለማድረግና ለመመርመር አስፈላጊ ሆኖ ሲያገኘውም ጉዳዩ የሚመለከተው ሰው እራሱ ቀርቦ እንዲያስመረምር ወይም እንዲያስረዳ ለማዘዝ፤
3. ጉዳዩ የሚመለከተው ቀረጥ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (2) በተመለከተው መሠረት ለመፈጸም ፈቃደኛ ላይሆን በቀረ ጊዜ ቀረጡን በግምት ለመወሰንና ለመሰብሰብ ሥልጣን ተሰጥቶታል።

5. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of duties payable in respect of each separate instrument.

6. a) The stamp duty payable on documents transferring title shall be calculated on the value of the property involved as agreed upon between the transferer and the transferee, provided however that such valuation is approved by the Revenue Bureau.

b). Where the value agreed between the transferer and the transferee is not acceptable to the Revenue Bureau, the value of the property involved in the transfer of title shall, for the purpose of calculating the stamp duty, be determined by a special committee which shall be appointed for such purposes by the Revenue Bureau.

6. Power and duties of Revenue Bureau

The Revenue Bureau is hereby vested with powers to:

1. collect the stamp duty determined under, and implement the provisions of this Proclamation;
2. require persons liable to pay stamp duty to submit for its inspection any registers and books, papers, documents and proceedings necessary for the determination of stamp duty, or where necessary to require the attendance of such persons who shall give the necessary explanation in the course of its inspection of such records;
3. to determine by estimation and collect the stamp duty payable under this Proclamation if the concerned person fails to comply with its requests provided in Sub-Article (2)-of this Article

QAYBTA LABAAD

**MASUULIYADDA IYO WAOTIGA
BIXINTA CASHUURTA**

7. Masuuliyadda

1. Hadii aan si kale loogu xeerin bayaankan, qofka leh dhokumentiga ayaa masuul ka ah bixinta cashuurta.
2. Hay'adda diyaarinaysa ama ansixinaysa dhokumentiga laagu sameeyay deegaanka dhexdiisa ayaa masuul ka ah jarista cashuurta Tiimbaraha, hase ahaatee hadii dhokumentiga lagu ansixiyay meel ka baxsan deegaanka, cida rabta in loogu fuliyo deegaanka dhexdiisa ayaa masuul ka ah bixinta cashuurtaas.
3. Hadii aan si kale loogu xusin heshiiska kirada, cashuurta Tiimbaraha waxay saaran tahay kiraystaha.
4. Heshiisyada deynta, amaah-qaataha ayay saarantahay masuuliyadda bixinta cashuurta Tiimbaraha.
5. Hadii aan si kale loogu xusin heshiiska wareejinta xuquuqda lahaanshaha, qofka loo wareejiyay xuquuqda ayay saaran tahay bixinta cashuurta Tiimbaraha.
6. Dhinacyada heshiisku waxay si wadajir ah masuul uga yihiin bixinta cashuurta Tiimbaraha.
7. Dhinacyada heshiiska shaqaaleysiintu waxay si wadajir ah masuul uga yihiin bixinta cashuurta Tiimbaraha.
8. Dhinacyada dacwadda lagu dhameeyay dhex-dhexaadintu waxay si wadajir ah masuul uga yihiin bixinta cashuurta Tiimbaraha.

ክፍል ሁለት

ቀረጥ የመክፈል ግዴታና የሚከፈለበት ጊዜ

7. የክፍያ ግዴታ

1. ከዚህ በታች በተመለከቱት ንዑስ አንቀጾች በሌላ አኳኋን ካልተገለጸ በስተቀር በአንድ ሰነድ ተጠቃሚ የሆነ ሰው ሰነዱ ላይ የሚተመነውን የቴምብር ቀረጥ የመክፈል ግዴታ አለበት።
2. በክልሉ ውስጥ ሰነዱን የሚሠራው ወይም የሚሰጠው ሰው ሰነዱ እንደተፈጸመ የቴምብር ቀረጡን የመክፈል ግዴታ አለበት። ሆኖም አንድ ሰነድ የተሠራው ወይም የተሰጠው ከክልሉ ውጭ ከሆነ የቴምብር ቀረጡን የመክፈል ግዴታ ያለበት ሰነዱን በሶማሌ ክልል ውስጥ መጀመሪያ ያስፈጸመው ሰው ነው።
3. በኪራይ ውል ውስጥ የተለየ ስምምነት ከሌለ በስተቀር በኪራይ ውል ላይ የሚከፈለውን የቴምብር ቀረጥ የመክፈል ግዴታ ያለበት ተከራይ ነው።
4. በመያዣ ሰነድ ላይ የሚከፈለውን የቴምብር ቀረጥ ተብዳሪው የመክፈል ግዴታ አለበት።
5. በንብረት ባለቤትነት ስም ማስመዝገቢያ ሰነድ ላይ ሊከፈል የሚገባውን የቴምብር ቀረጥ ሌላ ስምምነት ከሌለ በስተቀር የመክፈል ግዴታ ያለበት የንብረቱ ባለቤትነት የሚመዘገብለት ሰው ይሆናል።
6. ውል ወይም ስምምነት የሚመሰርቱ ወገኖች ለቴምብር ቀረጥ በጋራና በተናጠል ተጠያቂ ይሆናሉ።
7. በቅጥር ውል ላይ የሚከፈለውን የቴምብር ቀረጥ የመክፈል ግዴታ የአሰሪው ይሆናል።
8. ጉዳያቸውን የሚያስወስኑ ወገኖች ለቴምብር ቀረጥ አከፋፈል በጋራና በተናጠል ተጠያቂ ይሆናሉ።

PART TWO

**LIABILITY AND TIME OF
PAYMENT**

7. Liability

1. Unless otherwise provided herein the beneficiary of an instrument shall be liable to pay the stamp duty thereon.
2. The person making (drawing) or issuing an instrument in Regional state shall, upon its execution, be liable for the payment of stamp duty; provided, however, that when an instrument is made (drawn) or issued outside the Region the person who is first executing it in Region shall be liable for the payment of stamp duty.
3. Unless otherwise specified in the lease agreement the stamp duty in respect of the lease agreement shall be paid by the lessee.
4. The borrower shall be liable for the payment of stamp duty chargeable on security deeds.
5. The transferee shall, unless otherwise agreed, be liable for the payment of stamp duty chargeable on documents transferring title to property.
6. Parties to a contract or to an agreement are jointly and severally liable for the payment of stamp duty thereon.
7. The employer shall be liable for the payment of stamp duty on contracts of employment.
8. Parties to an award are jointly and severally liable for the payment of stamp duty thereon,

9. Heshiiska guud loo shaqeeyaha iyo shaqaalaha ayaa si wada jir ah masuuliyadi uga saaran tahay bixinta cashuurta Tiimbaraha.

8. **Waqtiga iyo goobta bixinta**

- 1. Cashuurta Tiimbaraha:
 - b) xeer-hoosaadyada waxaa la bixin kahor ama marka la ansixinayo;
 - t) Go'aanada waxaa la bixin kahor ama waqtiga lasoo saarayo;
 - j) Heshiiska kirada ama sii kiraynta waxaa la bixin waqtiga la saxeexayo heshiiskaas;
 - x) adeegyada nootaayada waxaa la bixin waqtiga la ansixinayo;
 - kh) heshiisyada damaanadaha, marka la ansixinayo;
 - d) dhokumentiyada lahaanshaha hantida, kahor ama marka la bixinayo.
- 2. b) bixinta cashuurta Tiimbaraha ee ka yar 50 birr waxaa lagu cadeyn bixinteeda iyadoo lagu dhejinayo boonada leh qiimaha u dhigma.
 - t) hadii cashuurta Tiimbaraha ee la bixinayaa ay ka badan tahay 50 Birr ama hadii nooca dhokumentigu keensanayo in nidaam kale loo cadeeyo, waxaa cashuurtaas lagu cadeyn hab waafaqsan awaamiirta uu soo saro xafiiska maaliyaddu iyadoon lagu dhejinayn boonada.
- 3. b) qofkasta oo fulinaya dhokumenti hase ahaatee xaqiijiya in aanu u dhamaystirnayn cadeynta bixinta cashuurta Tiimbaraha, waa inuu dhokumentigaas buriyo islamarkaana uu suurto geliyo inaan mar dambe la isticmaalin.

9. በሁብረት ስምምነት ላይ ለሚከፈለው የቴምብር ቀረጥ አሰሪውና ሠራተኞቹ በጋራና በተናጠል ተጠያቂ ይሆናሉ።

8. **ቀረጡ የሚከፈሉበት ጊዜና ሁኔታ**

- 1. የቴምብር ቀረጥ የሚከፈለው በሚከተለው ጊዜና ሁኔታ ነው፡-
 - ሀ) በመመስረቻና መተዳደሪያ ጽሁፎች ከምዝገባ በፊ ወይም በምዝገባ ጊዜ፤
 - ለ) በግልግል ውሳኔው ከመሰጠቱ በፊት ወይም በሚሰጥበት ጊዜ ፤
 - ሐ) በከ.ራይ ወይም በተከራይ አከራይ ውል ላይ ውሉ ከመፈረሙ በፊት ወይም በሚፈረምበት ጊዜ፤
 - መ) በማረጋገጫ ሰነድ ላይ ማረጋገጫው በሚሰጥበት ጊዜ፤
 - ሠ) በመያዣ ሰነድ ላይ ከመፈረሙ በፊት ወይም በሚፈረምበት ጊዜ፤
 - ረ) በንብረት ባለቤትነት ስም ማስመዝገቢያ ሰነድ ላይ የማስመዝገቡ ተግባር ከመፈጸሙ በፊት ወይም በሚፈጸምበት ጊዜ፤
- 2. ሀ) የሚከፈለው የቴምብር ቀረጥ ከብር 50 በታች በሚሆንበት ጊዜ ክፍያው ተገቢውን ዋጋ የያዘውን ቴምብር በመለጠፍ ይፈጸማል።
 - ለ) የሚከፈለው የቴምብር ቀረጥ ከብር 50 የበለጠ ሲሆን ወይም የሰነድ አይነትና ሁኔታ ለየት ያለ አሰራርን ሲጠይቅ ቢሮው በሚያወጣው መመሪያ መሠረት ቴምብር ከመለጠፍ በሌላ መንገድ ቀረጡ እንዲከፈል ሊያደርግ ይችላል።
- 3. ሀ) የቀረጥ ቴምብር በተለጠፈበት ሰነድ የሚሰራ ወይም የሚቀበል ሰው በዚህ ቴምብር ሁለተኛ እንዳይሰራ መሰረዝ አለበት።

9. The employer and employees are jointly and severally liable for the payment of stamp duty on collective agreement.

8. **Time and Manner of Payment**

- 1. The stamp duty shall be paid:
 - a) on memorandum and articles of association, before or at the time of registration;
 - b) on awards, before or at the time of issuance of the award;
 - c) on leases or sub-leases, before or at the time of signature;
 - d) on notarial acts, at the time of issuance;
 - e) on security deeds, before or at the time of signature;
 - f) on documents of title to property, before or at the time issuance is affected
- 2. (a) The payment of a stamp duty under Birr 50 shall be affected by affixing stamp of appropriate value to the instrument.
 - b). When the stamp duty exceeds Birr 50 or where the type and nature of instrument so requires, the Revenue Bureau may by directive provide that stamp duty be paid by means other than affixing stamp.
- 3. (a) Whoever executes or receives an instrument bearing an adhesive stamp shall at the time of execution cancel the same, so that it cannot be used again.

t) qofka looga rabo hab waafaqsan qodob-hoosaadkan inuu buriyo dhokumentiga waxa uu u burin hab waafaqsan tilmaanta xafiiska dakhliga.

j) dhokumentikasta oo aanay u dhamaystirnayn cadeynta bixinta Tiimbaraha hase ahaatee aan la burin, waxaa laga soo qaadayaa mid aan la ansixin, gudasho la'aanta waajibaadka burinta waxaa qaadaya qofka fulinaya ee lama saarayo qofka dhokumeniga leh.

QAYBTA SIDEEAAD
QODOBO KALA DUWAN

9. **Xaqa Racfaanka**

1. Qofkasta oo aan ku qancin go'aanka la xidhiidha cashuurta ee uu so saaro xafiiska dakhligu wuxuu 30 cisho gudaheed racfaan ugu gudbin karaa komishinka racfaanka cashuurta.
2. cabashada Rafcaanka ee loo soo gudbiyo Komishinka Rafcaanka Cashuuraha waxaa la qaban karaa, marka cashurbixiyuhu bixiyo 50% cashuurta ismaandhaafku kataaganyahay.
3. Qofkasta oo ku qanci waaya Go'aanka ay soo saaraan Komishinka Rafcaanka Cashuurta waxa uu muddo 15 cisho gudaheed oo ka bilaabanta maalinta komishinku soo saaro go'aanka u dhaweysan karaa rafcaan Maxkamada sare ee Gobolka ee awood garsoorka u leh.
4. Hadii go'aanka ay soo saarto maxkamadda sare ee gobolka uu ku jiro qaladaad sharci, dhinaca aan ku qancin waxa uu dib u eegis u dhawaysan karaa maxkamadda guud ee deegaanka.

ለ) ቴምብር የተለጠፈበትን ሰነድ የሚቀበሉ ሰዎች ስለቴምብር አሰራርዝ በገቢዎች ቢሮው በሚወሰነው መሠረት ይፈጸማሉ።

ሐ) በሰነድ ላይ የተለጠፈ ቴምብር በገቢዎች ቢሮው በሚወሰነው መሠረት ካልተሰረዘ ሰነዱ ቴምብር እንዳልተለጠፈበት ይቆጠራል። በዚህ ምክንያት የሚመጣው ኃላፊነት የሚወድቀው በባለጉዳዩ ላይ ላይሆን የቀረጥ ቴምብር በተለጠፈበት ሰነድ በሚሰራ ወይም በሚቀበል ሰው ላይ ይሆናል።

ክፍል ሶስት

ልዩ ልዩ ድንጋጌዎች

9. **ይግባኝ የማቅረብ መብት**

1. የገቢዎች ቢሮ በወሰነው የቴምብር ቀረጥ ሂሳብ የማይሰማግ ቀረጥ ከፋይ በቢሮው ውሳኔውን በጸሐፍ ካስታወቀበት ቀን አንስቶ ከ30 ቀኖች በማይበልጥ ጊዜ ውስጥ በሶማሌ ክልል ከፍተኛ ፍርድ ቤት ይግባኝ ለማቅረብ ይችላል።
2. ከአከራካሪው ገንዘብ 50% ተቀማጭ ገንዘብ ለቢሮው ሲክፈል።
3. ማንኛውም በይግባኝ ሰሚ ፍርድ ቤት ውሳኔ ቅር የተሰኘው አካል ውሳኔው ከተሰጠበት ቀን ጀምሮ ባሉት 15 ቀናት ውስጥ በሚቀጥለው የክልል ከፍተኛ ይግባኝ ፍርድ ቤት ይግባኝ ማቅረብ ይችላል።
4. በህግ ስህተት ምክንያት የዙኑ ከፍተኛ ፍርድ ቤት በሰጠው ውሳኔ ያልተደሰተ አካል እንዲታይ ለክልሉ ጠቅላይ ፍርድ ቤት ሰበር ሰሚ ችሎት ይግባኝ ማለት ይችላል።

b). Persons required. to cancel the adhesive stamp shall cancel it in such manner as will be prescribed by the Revenue Bureau.

c). Any instrument bearing an adhesive stamp which has not been canceled as prescribed shall be deemed, so far as such stamp is concerned, to be unstamped. The responsibility arising from the noncancellation of the stamp shall be on the person executing or receiving the instrument bearing an adhesive stamp and not on the person submitting the document for execution

PART THREE

MISCELLANEOUS PROVISIONS

9. **Right to Appeal**

1. Any party dissatisfied with the decision of the Tax Appeal Commission may appeal to the competent court of appeal on the ground that it is erroneous on any matter of law within 30 days from the date of receipt of the decision of the Tax Appeal Commission.
2. a deposit of 50% of the disputed amount is made to the Bureau
3. Any party who is dissatisfied with the decision of the appellate court may make an appeal to the next State High court of appeal within 15 days from the date of the decision.
4. A party dissatisfied with Decision rendered by the Zonal high Court on grounds of error of laws may appeal for cassation to the State Suprem court for Review.

10. Natijada bixin la'aanta cashuurta.

1. Waxaa reeban in cadeyn ahaan loo isticmaalo dhokumenti aan wadanin cadeynta bixinta cashuurta tiimbaraha, islamarkaana dhokumentigaas kama ddhalan karto aqbalaad ama xuquuq sharci. Sidoo kale waxaa cidkasta ka reeban inay qaabilaan ama cadeyn ahaan u diiwaangeliyaan.
2. Arrimaha lagu xeeriyay qodob-hoosaadka (1) ee qodobkan, kama reebayso in dhokumentiga cadayn ahaan loogu isticmaalo kiisaska ciqaabta ah.
3. Dhokumentiga hab waafaqsan qodobkan loogu arkay mid aan sax ahayn, waxaa cadeyn ahaan loo isticmaali karaa marka la bixiyo wadar lacageed oo aan ka yareyn 100 birr.
4. Ganaaxyada lagu xeeriyay bayaankani kama hor-joogsanayaan in qofka loo qabsado masuuliyada faldambiyeed falka u uku kacay.

11. Dhokumentiyada cashuurta laga saamaxay

1. Golaha hawlfulinta deegaanku, isagoo ka duulaya sabab maan-gal ah waxa uu saamixi karaa bixinta tiimbaraha.
2. Hay'adaha dawladda ee uu dhaqangalka ku yahay Bayaanka maamulka maaliyadda Deegaanka ee tirsigiisu yahay: 110/2004 waxaa laga dhaafay bixinta xashuurta Tiimbaraha.
3. Alaabada dalka dibadiisa laga soo dejiyo ee uu ganacsaduhu magaciisa kusoo geliyay dalka waxaa laga dhaafay cashuurta tiimbaraha.

10. የቴምብር ቀረጥ አለመክፈል የሚያስከትለው ውጤት

1. ማንኛውም ሰነድ በዚህ አዋጅ መሠረት ትክክለኛ የቴምብር ቀረጥ ካልተክፈለበት በስተቀር በውል ወይም በሕግ ማሰረጃ የመቀበል ሥልጣን ባለው ሰው ወይም የመንግሥት መሥሪያ ቤት ዘንድ በማሰረጃነት ተቀባይነት አይኖረውም። ምልክት አይደረግበትም ወይም ማረጋገጫ አይሰጥበትም።
2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተደነገገው በወንጀል ፍርድ ቤት በሚታይ ክርክር በማሰረጃነት የሚቀርቡ ሰነዶችን አይመለከትም።
3. በዚህ አዋጅ መሰረት በመረጃነት ተቀባይነት ያላገኙ ሰነዶች በማሰረጃነት ሊቀርቡ የሚችላው ሊከፈልባቸው የሚገባው ቀረጥ ተከፍሎባቸው በመረጃነት ሊቀርቡ ይችላሉ። ሳያም በዚህ ሁኔታ የሚከፈለው ቀረጥ ከ100 ብር ማነስ የለበትም።
4. ከዚህ በላይ በተመለከቱት ንዑስ አንቀጾች የተወሰነው ተፈጻሚ መሆን በዚህ አዋጅ መሠረት ከመከሰስ አያግድም።

11. ከቀረጥ ነጻ መሆን

1. የክልሉ መስተዳድር ምክር ቤት በቂ ምክንያት ሲቀርብለት ከቴምብር ቀረጥ ነጻ ሊያደርግ ይችላል።
2. የመንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር 110/2004 ተፈጻሚ የሚሆንባቸው የክሉ የመንግሥት መሰሪያ ቤቶች ከቴምብር ቀረጥ ክፍያ ነፃ ናቸው።
3. የአስመጪነት የንግድ ሥራ ፈቃድ ያላቸው ነጋዴዎች ለሸያዎቹ የሚያስመጡት ንብረት በአስመጪዎቹ ስም በሚመዘገቡበት ጊዜ የቴምብር ቀረጥ አይከፈልበትም።

10. Effect of Non-payment of Stamp Duty

1. No instrument chargeable with stamp duty shall be admitted in evidence for any purpose by any person having, by law or consent of parties, authority to receive evidence or shall be noted upon or authenticated by any such person or public office, unless such instrument is duly stamped.
2. Sub-Article (1) of this Article shall not affect the validity of the instrument when submitted as evidence in any proceedings in a criminal court.
3. Any instrument inadmissible in evidence in accordance with this Proclamation shall be admitted in evidence on payment of two times the amount due which shall not be less than 100 Birr.
4. The application of any penalty pursuant to the foregoing Articles shall not bar the prosecution of any person in accordance with this Proclamation.

11. Exemptions

1. The State Executive Council may for good cause grant exemption from payment of stamp duty.
2. Public bodies on which the Regional State Financial Administration Proclamation No. . 110/2004 applies shall be exempt from payment of stamp duties.
3. Goods imported for sale by traders having import license shall be exempt from payment of stamp duty when first registered in the name of the trader.

4. Dhokumentiyada hab waafaqsan heshiis calami ah oo dalkeenu saxee xay lagaga dhaafay cashuurta guud ahaan, lagama qaadi karo cashuurta tiimbaraha.

5. Shahaadooyinka cadeynta lahaanshaha xuquuqaha shirkadaha wadaaga ah (shares) waxaa laga dhaafay cashuurta tiimbaraha.

12. Ganaaxvada Cigaabta

1. Qofkasta oo ansixinaya ama fulinaya dhokumentiyada ay waajib ku ahayd in laga bixiyo cashuurta tiimbaraha, kaasi oo si ka dhan ah waajibaadkiisa qariya xaqiiqda inaan dhokumentigaas lahayn cadeynta bixinta cashuurta tiimbaraha, waxa uu ku kacay faldambiyeed waxaana lagu ciqaabi ganaax lacageed oo aan ka yareyn 25,000 Birr kana badnayn 35,000 Birr iyo xadhig aan ka yareyn 10 sano kana badnayn 15 sano.

2. Qofkasta oo loo fasaxay inuu iibiyo boolada cadeynta cashuurta ama waraaqaha cadeynta cashuurta, kaasi oo hab baalmarsan Bayaankan, u iibiya ama u isticmaala ama suurto geliya in loo isticmaalo, waxa uu ku kacay faldambiyeed waxaana lagu ciqaabi ganaax lacageed oo aan ka yareyn 5,000 Birr kana badnayn 20,000 Birr iyo xadhig aan ka yareyn 5 sano kana badnayn 10 sano.

13. Awooda Soo saarista awaamiirta

Xafiiska Maaliyaddu waxa uu soo saari karaa awaamiir lagama maarmaanka u ah hirgallinta bayaankan.

4. መንግሥት ባጸደቃቸው ዓለም አቀፍ ስምምነት እና ኮንቬንሽኖች መሠረት ሰነዶች ከቴምብር ቀረጥ ነጻ ሊደረጉ ይችላሉ።

5. የአክሲዮን ድርሻ የምስክር ወረቀት ሲመዘገብ የቴምብር ቀረጥ አይከፈልም።

12. ቅጣት

1. ማንኛውም ቀረጥ ሊከፈልበት የሚገባውን ሰነድ ተገቢው ቴምብር ሳይለጠፍበት ያሰፈጸመ ወይም የፈረመ ማንኛውም ሰው ጥፋተኛ ሆኖ በፍርድ ቤት ሲረጋገጥ ከብር 25 ሺህ በማያንስ ከብር 35 ሺህ በማይበልጥ የገንዘብ መቀጮና ከ10 ዓመት በማያንስና ከ15 ዓመት በማይበልጥ ጽኑ እሴት ይቀጣል።

2. ማንኛውም ሰው ቴምብር ወይም ቴምብር የተለጠፈበት ወረቀት ለመሸጥ ተፈቅዶለት በዚህ አዋጅ መሠረት የወጡ ደንቦችን የጣሰ እንደሆነ ወይም ቴምብር ወይም ቴምብር የተለጠፈበት ወረቀት ለመሸጥ ሳይፈቅድለት የሸጠ ወይም ለመሸጥ ያቀረበ እንደሆነ ጥፋተኛነቱ በፍርድ ቤት ሲረጋገጥ ከብር 5 ሺህ በማያንስና ከብር 20 ሺህ በማይበልጥ የገንዘብ መቀጮና ከ5 ዓመት በማያንስና ከ10 ዓመት በማይበልጥ ጽኑ እሴት ይቀጣል።

13. መመሪያ የማውጣት ሥልጣን

የፋይናንስ ቢሮው ለዚህ አዋጅና በዚህ አዋጅ መሠረት ለሚወጡት ደንቦች ተፈጻሚነት የሚረዱ ዝርዝር መመሪያዎችን ሊያወጣ ይችላል።

4. Documents may be exempted from the payment of stamp duty in accordance with international agreements and conventions approved by the Government.

5. Share Certificates shall be exempt from stamp duty payable on the register of title of property

12. Penalty

1. Any person executing or signing, a document chargeable with stamp duty without the same being stamped; shall be liable on conviction to a fine not less than Birr 25,000 and not exceeding Birr 35,000 and to rigorous imprisonment for a term not less than 10 years and not more than 15 years

2. Any Person who is appointed to sell stamps or stamped papers, disobeys Regulations issued under this Proclamation shall be liable on conviction to a fine not less than Birr 5,000 and not exceeding Birr 20,000 and to rigorous imprisonment for a term not less than 5 years and not more than 10 years.

13. Issuance of Directives

The Finance Bureau shall issue directives for the proper implementation of this proclamation and Regulations issued there under.

14. **Shuruucda Aan dhaqangalka**
lahayn

Sharci, xeer ama hab dhaqameed kasta oo ka hor imanaya arrimaha lagu xusay qodobada Bayaankan malahaanayaan dhaqan-gal sharci.

15. **Mudada Dhaqangalka**
Bayaankan

Bayaankani waxa uu dhaqangelayaa laga bilaabo maalinta lagu soo daabaco “Dhool Gazeeta”

Jijjiga, 14ka Yekatit 2014
Mustafe Muxumed Cumar
Madaxweynaha Dawladda
Deegaanka Soomaalida

14. **ተፈጻሚነት ስለማይኖራቸው ሕጎች**

ከዚህ አዋጅ ጋር የሚቃረን ህግ ወይም ማንኛውንም ልማዳዊ አሰራር በዚህ አዋጅ በተሸፈኑ ጉዳዮች ላይ ተፈጻሚነት አይኖረውም።

15. **አዋጁ የሚፀናበት ጊዜ**

ይህ አዋጅ በክልሉ ዶል ጋዜጣ ታትሞ ከወጣበት ጊዜ ጀምሮ የፀና ይሆናል።

ጅግጁጋ የካቲት 13 ቀን 2014 ዓ.ም

ሙሴሙሴ ሙሀመድ አመር
የሶማሌ ክልላዊ መንግሥት ፕሬዚዳንት

14. **Inapplicable laws**

No laws or practices which are inconsistency with provisions of this proclamation shall have no Effect on matters provided hereof.

15. **Effective Date**

This proclamation shall enter into force upon the date of publication in Dhool Gazeette.

Done At Jijjiga, This 20th day of
February, 2022
MUSTAFE MUHOMED UMER
PRESIDENT OF SOMALI
REGIONAL STATE

LIFAAQA 1aad: Shaxda Cashuurta Tiimbaraha

Tiro	Nooca Dhokumentiga	Unuga qiimaha	Salka cashuurta
1	Xeer-hoosaadyada ururada rayidka ah iyo shirkadaha: 1. Fulinta caadiga ah; 2. Fulinta degdega ah;	Duuduub	350 Birr 100 Birr
2	Xeer-hoosaadyada iskaashatooyinka: 1. Fulinta caadiga ah; 2. Fulinta degdega ah;	Duuduub	35 Birr 10 Birr
3	Go'aanada	Qiimaha	Hadii qiimahu cad yahay waa 1%, hadiise aan qiimahu cadeyn 35 Birr
4	Dhokumentiga deynta	Qiimaha	1%
5	Damaanada kirada bakhaarada	Qiimaha	1%
6	Heshiisyada iyo is afgaradyada	Duuduub	5 Birr
7	Damaanada	Qiimaha	1%
8	Heshiis guud: 1. Fulinta caadiga ah; 2. Fulinta degdega ah	Duuduub	350 Birr 100 Birr
9	Heshiisyada shaqaaleysiinta	Mushaarka	1%
10	Sii kiraynta	Qiimaha	0.5%
11	Adeegyada Nootaayada	Duuduub	5 Birr
12	Wakaaladda	Duuduub	35 Birr
13	Diiwaangelinta lahaanshaha hantida	Qiimaha	2%

የቴምብር ቀረጥ ታሪፍ ሠንጠረዥ

ተራ ቁጥር	የሠነድ ዓይነት	የተወሰድ ስሌት መሠረት	የማሰካፊያ ልክ
1	የማንኛውም የንግድ ማህበር፣-መመሥረቻ ጽሑፍ እና የመተዳደሪያ ደንብ፤ 1. መጀመሪያ ሲመዘገብ 2. ሲሻሸል	በቁርጥ በቁርጥ	ብር 350 ብር 100
2	የህብረት ሥራ ማህበራት መመሥረቻ ጽሑፍ እና የመተዳደሪያ ደንብ 1. መጀመሪያ ሲመዘገብ 2. ሲሻሸል	በቁርጥ በቁርጥ	ብር 35 ብር 10
3	ግልግል	በዋጋው	ለሚተመን ዋጋ 1% ለማይተማን ዋጋ 35 ብር
4	ማገቻ/ቦንዶች	በዋጋው	1%
5	የዕቃ መካማቻ ማረጋገጫ ሠነድ	በዋጋው	1%
6	ውሎች እና ስምምነቶች	በቁርጥ	ብር 5
7	የመያዣ ሠነድ	በዋጋው	1%
8	የሕብረት ስምምነት 1. በመጀመሪያ ሲመዘገብ 2. ሲሻሸል	በቁርጥ	ብር 350 ብር 100
9	የቅጥር ውል ስምምነት	የአንድ ውር ድመውዝ	1%
10	የኪራይ የተክራይ እና መሰል መብት ማስተላለፊያ ሠነድ	በዋጋው	0.5%
11	ማረጋገጫ	በቁርጥ	ብር 5
12	የውክልና ስልጣን	በቁርጥ	ብር 35
13	የንብረት ባለቤትነት መብት ማመዘገብ	በዋጋው	2%

SCHEDULE OF STAMP DUTY RATES

S/N	Instruments Chargeable with Stamp Duty	Basis of Valuation	Rates of Stamp Duty
1	Memorandum and Articles of Association of any business organizations, or any association: 1. upon 1st execution 2. upon any subsequent execution	Flat Flat	Birr 350 Birr 100
2	Memorandum and Articles of Association of cooperatives 1. upon 1st execution 2. upon any subsequent execution	Flat Flat	Birr 350 Birr 100
3	Award	on value	with determinable value 1% with undeterminable value Birr 35
4	Bonds	on value	1%
5	warehouse Bond	on value	1%
6	contracts and agreements and memoranda thereof	Flat	5 Birr
7	security Deeds	on value	1%
8	collective Agreement 1. on 1st execution 2. on any subsequent execution	Flat	Birr 350 Birr 100
9	Contract of Employment	Salary	1%
10	Lease including sub-lease and transfer thereof	on value	0.5%
11	Notarial act	Flat	5 Birr
12	Power of Attorney	Flat	35 Birr
13	Register title to property	on value	2%