



DELLA REPUBBLICA SOMALA

Anno VI

Mogadiscio, 29 Dicembre 1965 Suppl. N. 9bis al N. 12

Pubblicazione Mensile

Direzione e Redazione presso la Presidenza del Consiglio dei Ministri

PREZZO: Sh. So. 5 per numero — Arretrati il doppio — **ABBONAMENTI:** Annuo per la Somalia Sh. So. 100. Estero Sh. So. 150 — L'abbonamento in qualunque tempo richiesto, decorre dal 1° gennaio e l'abbonato riceverà i numeri arretrati — **INSERZIONI:** per ogni riga o spazio di riga Sh. So. 2 — Le inserzioni si ricevono presso la Direzione del Bollettino. L'importo degli abbonamenti e delle inserzioni deve essere versato all'Ufficio Tesoreria.

SOMMARIO



PARTE PRIMA

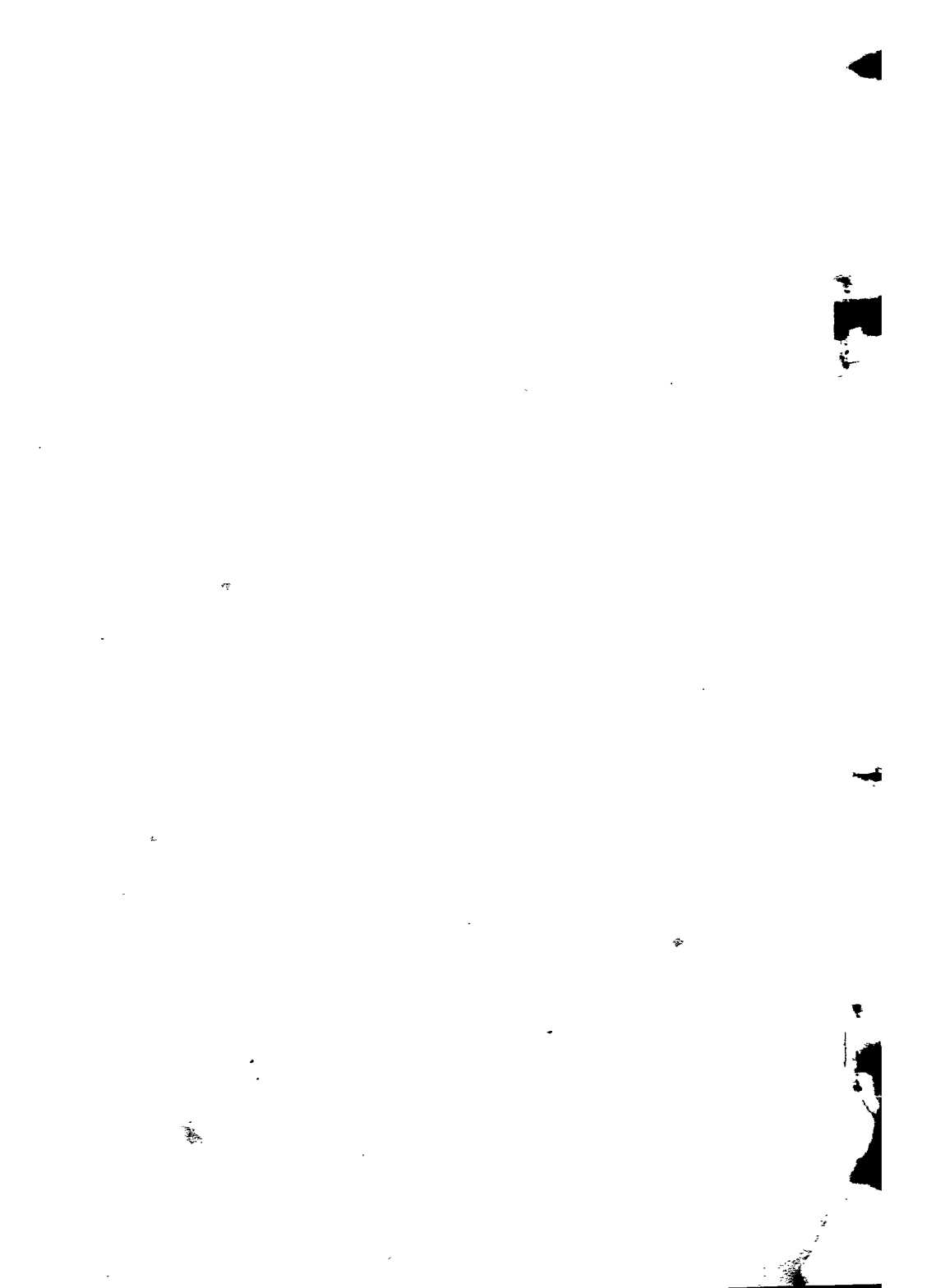
LEGGI E DECRETI

LEGISLATIVE DECREE No. 3 of 28 December 1965 — <i>Establishment of exchange tax on foreign payment.</i>	Page	3
LEGISLATIVE DECREE No. 4 of 28 December 1965 — <i>Circulation tax.</i>	»	5
LEGISLATIVE DECREE No. 5 of 28 December 1965 — <i>Administrative and statistical fees.</i>	»	16
LEGISLATIVE DECREE No. 6 of 28 December 1965 — <i>Purchase tax and reduction in taxation.</i>	»	18
LEGISLATIVE DECREE No. 7 of 28 December 1965 — <i>Harbour Tax.</i>	»	21

PARTE SECONDA

DISPOSIZIONI, COMUNICATI, AVVISI, VARIE

N. N.



PARTE PRIMA

LEGGI E DECRETI

LEGISLATIVE DECREE

No. 3 of 28 December 1965.

Establishment of exchange tax on foreign payments.

THE PRESIDENT OF THE REPUBLIC

HAVING SEEN Art. 62 of the Constitution;

HAVING SEEN Law No. 24 of 21 December, 1965 containing delegation of powers to the Government on fiscal matters for covering the Estimated Budget;

TAKING NOTE of the favourable opinion expressed — in accordance with Decision No. 237-2 of 18 December 1947 of the Executive Board of the International Monetary Fund — by the Managing Director of that Organization with cable of 19 November, 1965;

ON THE PROPOSAL of the Minister of Finance;

HAVING HEARD the Council of Ministers;

DECREES:

Article 1

Establishment of exchange tax

With effect from the date of entry into force of the present Law, a temporary exchange tax on all foreign payments effected by the Credit institutions and their branches operating throughout the Republic, is hereby established in order to meet the budget requirements for the Financial Year 1966.

Article 2

Extent of tax

The exchange tax referred to in Article 1 shall be determined in the extent of 3 (three) per cent of the amount of each foreign payments effected, for any purpose, by the Credit institutions and the branches of foreign banks operating in Somalia.

Article 3

Method of collection

1. The exchange tax referred to in Article 1 shall be collected by the Banks, in addition to the existing bank commission of 0.70 (zero point seventy) per cent, which shall be applied, upon making exchange transactions.

2. The banks shall daily provide to pay, through apposite slips, to the nearest branch of the Somali National Bank the amounts collected by them for the exchange tax purposes.

3. The Somali National Bank is empowered to exercise controls or inspections deemed necessary for the proper and fair collection of the abovementioned exchange tax.

4. The Somali National Bank shall send daily returns to the Ministry of Finance indicating the revenues received from the present tax and shall provide to pay them into the Treasury on the basis of the payment bills which shall be from time to time issued by the said Ministry.

Article 4

Publication and entry into force

This Legislative Decree shall come into force on the day following that of its publication in the Official Bulletin.

This Legislative Decree shall be included in the Official Compilation of Laws and Decrees of the Somali Republic.

All persons shall be required to observe it and cause others to observe it as a law of the Republic.

Mogadishu, 28 December 1965.

ADEN ABDULLA OSMAN

The Prime Minister
ABDIRIZAK HAGI HUSSEN

The Minister of Finance
AWIL HAGI ABDULLAHI

LEGISLATIVE DECREE

No. 4 of 28 December 1965.

Circulation Tax.

THE PRESIDENT OF THE REPUBLIC

HAVING SEEN Article 62 of the Constitution;

HAVING SEEN Law No. 24 of 21 December 1965 delegating to the Government the power to issue, within 31 December 1966, fiscal provisions having the force of law for the covering of the estimated Budget;

ON THE PROPOSAL of the Minister of Finance;

HAVING HEARD the Council of Ministers;

DECREES:

Part I — GENERAL PROVISIONS

Article 1

Territorial Applicability of the Tax

A circulation tax is hereby established which shall be levied on all motovehicles in the territory of the Republic as from 1 January 1966.

Article 2

Subjects of the Tax

The subjects of the circulation tax shall be all physical or judicial persons owing a motorvehicle.

Article 3

Object of the Tax

1. The circulation tax shall be levied on motorvehicles according to their HP rating, capacity in quintals, type or particular use.

2. For the purpose of this legislative decree, cars, trucks, buses, lorries, vans, motorcycles, bicycles equipped with an auxiliary motor, trailers and in general all motorvehicles and trailers used to transport passengers or goods or for purposes other than the transport of goods shall be considered as motor vehicles.

Article 4

Determination of the Taxable Amount

The tax shall be levied on motorvehicles circulating in the streets and public areas in the territory of the Republic.

Article 5

Permanent Exemption from the Tax

The circulation tax shall not be levied on:

- a) Motorvehicles belonging to the State, even if registered under a civilian licence plate;
- b) Motorvehicles belonging to regularly accredited diplomatic and consular agents, subject to reciprocity;
- c) Motorvehicles belonging to the United Nations Organizations or its Specialized Agencies or Organizations or to foreign experts, in conformity with international agreements;
- d) Motorvehicles belonging to hospitals and clinics and humanitarian associations, used exclusively to transport persons needing medical or surgical care;
- e) Motorvehicles used for funerals;
- f) Motorvehicles equipped for the firefighting service.

Article 6

Temporary Exemptions from the Tax

1. Motorvehicles temporarily imported and belonging to persons or organizations residing or having their permanent offices abroad shall be exempted from the tax in respect of the quarterly period of the calendar year in which the temporary import takes place and subsequent quarterly periods.

2. The period of validity of the exemption shall be recorded on the circulation permit by the customs authorities which are competent to issue the temporary import permit.

3. At the expiry of the period referred to in the preceding paragraph, the imported motorvehicles shall in all cases be subject to the circulation, the amount of which shall be determined on the basis of the rates and according to the procedures laid down in this legislative decree.

Article 7

Proportional Rates of the Tax

The following proportional rates of tax shall be levied in respect of each calendar year:

a) — Passenger cars exclusively for private use of for hire:

Up to 8 HP	Sh. So.	120
From over 8 to 11 HP	»	180
» » 11 » 14 HP	»	240
» » 14 » 18 HP	»	320
» » 18 » 22 HP	»	480
» » 22 » 26 HP	»	640
» » 26 » 30 HP	»	800
» » 30 » 35 HP	»	1000
Over 35 HP	»	1200

b) — Passenger cars exclusively for public use (Taxi cabs):

Up to 8 HP	Sh. So.	96
From over 8 to 11 HP	»	144
» » 11 » 14 HP	»	192
» » 14 » 18 HP	»	256
» » 18 » 22 HP	»	384
» » 22 » 26 HP	»	512
» » 26 » 30 HP	»	640
» » 30 » 35 HP	»	800
Over 35 HP	»	960

c) — Public service vehicles regularly authorized to transport passengers:

Up to 15 HP	Sh. So.	160
From over 15 to 20 HP	»	200
» » 20 » 30 HP	»	240
» » 30 » 40 HP	»	320
» » 40 » 50 HP	»	400
Over 50 HP	»	600

d) — Motorvehicles and trailers, including lorries and vans, used primarily for transporting goods:

Capacity	Motorvehicles		Trailers	
	Sh.	So.	Sh.	So.
Up to 10 quintals	100		80	
From over 10 to 20 quintals	220		160	
» » 20 » 30 »	340		240	
» » 30 » 40 »	460		320	
» » 40 » 50 »	580		400	
» » 50 » 60 »	700		480	
» » 60 » 70 »	820		560	
Ove 70 quintals	1000		700	

Article 8

Fixed Rate of Tax

Fixed rates of tax in respect of each calendar year shall be levied on the following:

- a) — Motorcycles, lightweight motorcycles and bicycles equipped with auxiliary motor, for private or public use Sh. So. 60
- b) — Circulation of vehicles on trial, in respect of each licence plate obtained from the competent Registration Office:
 - Passenger cars, buses, trucks and trailers Sh. So. 400
 - Motorcycles, lightweight motoreycles, scooters, tricycles and bicycles equipped with auxiliary motor Sh. So. 100
- c) — Motorvehicles and trailers which by their nature are used for special purposes other than the transport of goods, such as road construction vehicles, street watering trucks, threshing machines, automatic ginnin machines, crane trucks, welding trucks, etc. Sh. So. 60
- d) — Transport of passengers, duly authorized, by means of motorvehicles primarily used for transporting goods, referred to in Article 7 (d) Sh. So. 200

Part II — ASSESSMENT OF THE TAX

Article 9

Assessment

1. The assessment and collection of the tax shall be the responsibility of the Registration and Stamp Taxes Office or, where such office does not exist, of the financial authorities duly authorized by the Minister of Finance.

2. The rating of the motor of vehicles used for transport passengers, referred to in Article 7, shall be expressed in HP and shall be the rating recorded in the circulation permit on the basis of the technical calculations fixed for its determination.

3. The capacity of the vehicles used for transporting goods, referred to in Article 7, shall be equal to the difference between the maximum weight under full load and the tare weight of the motor-vehicle.

4. The classification of the vehicles referred to in Article 8 (a) and (b) shall be determined according to the particular nature and the characteristics of such vehicles as well as with reference to their use for purposes other than the transport of goods.

Article 10

Additional assessment

1. Where, in the course of the calendar year, a vehicle is used for a purpose other than the one in respect of which the tax was paid, the higher rate of tax applicable to the particular purpose shall be levied.

2. No reimbursement shall be due in the opposite case.

Article 11

The Disc

1. Upon payment of the tax, the competent office shall issue a receipt consisting in a disc.

2. The disc shall be signed by the tax collecting officer and shall show the plate number of the motorvehicle, the amount of tax paid and its period of validity as well as, in the case of motorvehicles not subject to matriculation the number of the motor or of the chassis.

3. The various types of discs and their features shall be determined by the Minister of Finance who may, from year to year, vary the type and the colours.

Article 12

Discs for Motorvehicles Exempted from the Tax

1. All motorvehicles exempted from the tax in accordance with the provisions of Article 5 shall be provided with a special disc to be supplied by the Registration and Stamp Taxes Office in Mogadiscio, upon written application by the persons concerned.

2. Such application shall contain the name of the owner, the identification data of the motorvehicle and the reason for the exemption. The circulation permit and the documents justifying the request for exemption shall be produced at the time of filing the application.

3. Motorvehicles belonging to the State, including vehicles belonging to the National Army and the Police, shall not be subject to the provisions of paragraph 1 and 2 above, provided they are equipped with special licence plates for purposes of identification.

Article 13

Obligation to affix disc

1. Motorvehicles shall always be provided with the disc, which is material evidence of the payment of the tax or of the exemption.

2. The disc shall be fixed by the person concerned in a visible place on the front part of the motorvehicle, except on the lights, or, in the case of trailers, on the front part of the tractor.

3. Except as provided by Articles 6 (2) and 12 (3) of this legislative decree, the circulation of motorvehicles not provided with the disc shall be forbidden.

Article 14

Loss of the Disc

1. Where the disc is lost or deteriorated, the person concerned may apply to the competent office for a duplicate of the disc or a certificate substituting it, stating the reasons for his request and subject to production of the circulation permit.

2. The issue of the duplicate of the disc or of the certificate shall be recorded on the circulation permit.

3. No duplicate of the disc or certificate shall be issued in respect of motorveicles which are not subject to matriculation.

Part III — COLLECTION OF THE TAX

Article 15

Procedures for the Collection of the Tax

1. The tax shall be collected by the competent offices in respect of the calendar year and shall be payable on 1st January each year.

2. The data relating to the collection of the tax shall be recorded on the circulation permit or on the driving licence. These data are the only evidence that the tax has been paid.

3. In the case of vehicles not subject to matriculation, the disc referred to in Article 11 is the only evidence of the tax having been paid.

Article 16

Collection of Proportional Rate of Tax

The proportional rate of the tax referred to in Article 7 shall be collected:

- a) in respect of the whole calendar year, not later than 15 January in each year;
- b) in respect of quarterly periods beginning on 1 January, 1 April, 1 July and 1 October, not later than fifteen days from the beginning of each quarterly period;
- c) in respect of the remaining part of the year, after deducting the quarterly periods already completed, where a vehicle starts circulating in the course of the year.

Article 17

Collection of Fixed Rate of Tax

1. The fixed rate of tax referred to in Article 8 shall be collected in full not later than 15 January in each year.

2. Where the vehicles referred to in Article 8 start circulating in the course of the year, as many quarterly instalments of the tax corresponding to the quarterly periods of the year already completed shall be deducted from the fixed rate of the tax.

Article 18

Collection of Supplement of Tax

1. The supplement of tax referred to in Article 10 and any other supplement of tax due for any other reason shall be collected in conformity with the law on registration tax upon issuance of a receipt.

2. The payment of the supplement of tax shall, in accordance with the provisions of Article 15, be recorded in the circulation permit or in the driving licence.

Part IV — PENALTIES

Article 19

Penal Punishments

1. Whoever, for the purpose of evading the tax, uses a counterfeit disc or a disc issued in respect of a different vehicle, shall, where the act does not constitute a more serious offence, be punished with fine for a contravention from Sh. So. 300 to 3000 and shall be liable to pay in addition to the tax evaded by him, a surtax equal to twice the amount of the tax.

2. The amount of the fine imposed shall be double where the offence is committed a second time, and tripled in respect of any offence committed after the second one.

3. Whoever fails to pay the tax within fifteen days from the expiry dates established in Article 16 shall be guilty of a fiscal offence and shall be liable to the penal punishments provided for in the preceding paragraph. In this case, the penal punishment shall be inclusive of the administrative penalties referred to in Article 20 (a).

Article 20

Administrative Penalties

Administrative penalties as specified below shall be applied in respect of the following acts:

- a) delay in paying the tax of not more than fifteen days after the expiry of the time-limits specified in Articles 16 and 17:
Sh. So. 150 to 600, plus a surtax equal to the amount of the tax, in addition to the tax itself;
- b) failure to pay the fixed rate of tax in respect of the transport of passengers by means of motorvehicles used primarily for transporting goods, in accordance with Article 8 (d):
Sh. So. 150 to 600, plus a surtax equal to the amount of the tax, in addition to the tax itself;
- c) use of a motorvehicle for purposes in respect of which a higher rate of tax than actually paid is due or loading of the motorvehicle in excess of the capacity shown in the circulation permit:
Sh. So. 150 to 600, plus the difference between the rate of tax paid and the higher rate of tax due;
- d) use of the plate for a motorvehicle on trial for different purposes, or circulation of a motorvehicle on trial without plate:
Sh. So. 150 to 600, plus payment of the tax applicable to the motorvehicle, according to its characteristics;
- e) use of plate for motorvehicles on trial which is no longer valid or failure to return the plate to the competent Registration Office:
Sh. So. 30 to 120;
- f) circulation of motorvehicles for public use not provided with the special plate or other means of identification prescribed by the legislative provisions in force:
Sh. So. 30 to 120;
- g) circulation of vehicles without circulation permit or disc, or on which the disc is not fixed in a visible place, in accordance with Article 13, provided the tax was regularly paid:
Sh. So. 30 to 120;
- h) any other violation of the provisions of this legislative decree:
Sh. So. 15 to 60.

Article 21

Organs Competent to Ascertain Violations

The following shall be competent of ascertain violation of the provisions contained in this legislative decree:

- a) the officials of the tax collecting offices, who shall be provided with identification cards by the Ministry of Finance,
- b) the organs of the fiscal and ordinary Police;
- c) the municipal guards and the Illalos;
- d) any other public official who, in the performance of his duty, ascertains that an act liable to penal punishment, in accordance with Article 19 of his legislative decree, has been committed.

Article 22

Reward Due to Persons Ascertaining Violations

1. The person ascertaining a violation of the provisions of this legislative decree shall be entitled to a reward in the amount of 10% of the fine or administrative penalty actually collected by the competent office.

2. The competent offices shall be authorized to deduct the amounts due to persons ascertaining violations from the amounts collected as laid down in the preceding paragraph, and shall issue a receipt thereof to be attached to the monthly accounts.

Article 23

Joint and Several Liability

The driver and the owner of a motor-vehicle shall be jointly and severally liable to pay the administrative penalties and surtaxes provided for in this legislative decree.

Article 24

Procedures relating to the Ascertainment and Suppression of Violations

The violations specified in this legislative decree shall be subject to the provisions of the law governing the ascertainment of violations of the financial laws.

Part V — FINAL PROVISIONS

Article 25

Limitation

Proceedings relating to penal and administrative offences specified in this legislative decree may not be initiated later than 31 December of the second year following the year in which the offence was committed.

2. No supplement of tax due in accordance with Article 18 may be collected after the date fixed in the preceding paragraph.

Article 26

Regulations

The Minister of Finance shall have the power to issue regulations for the implementation of this legislative decree.

Article 27

Abrogation

All provisions relating to the tax on the circulation of motor-vehicles and any other provision contrary to or inconsistent with this legislative decree are hereby abrogated.

Article 28

Entry into Force

This legislative decree shall enter into force on the day following the date of its publication in the Official Bulletin.

This legislative decree shall be included in the Official Compilation of Laws and Decrees of the Somali Republic.

All persons shall be required to observe it and cause others to observe it as a law of the Republic.

Mogadishu, 28 December 1965.

ADEN ABDULLA OSMAN

The Prime Minister
ABDIRIZAK HAGI HUSSEN

The Minister of Finance
AWIL HAGI ABDULLAHI

LEGISLATIVE DECREE

No. 5 of 28 December 1965.

Administrative and statistical fees.

THE PRESIDENT OF THE REPUBLIC

HAVING SEEN Article 62 of the Constitution;
HAVING SEEN Law No. 24 of 21 December 1965, delegating to the Government the power to issue, within 31 December 1966, fiscal provisions having the force of law for the covering of the estimated budget;

ON THE PROPOSAL of the Minister of Finance;

HAVING HEARD the Council of Ministers;

DECREES:

Article 1

Subject Matter and Rate

All goods permanently or temporarily imported or exported shall be subject to an administrative and statistical fee, levied at the rate of 5% on the assessed value of the goods. Such fee shall be calculated according to the principles laid down in the Customs Tariffs presently in force or, in respect of exported goods, according to a schedule of assessable values fixed by decree of the Minister of Finance.

Article 2

Exemptions

The following goods shall be exempt from the payment of the administrative and statistical fee:

1. Goods in transit or travelling from one national port or another;
2. Goods temporarily imported to be exhibited in trade fairs or exhibitions;
3. Goods and equipment in respect of which exemption is granted under Law No. 18 of 14 June 1962;
4. Goods referred to in articles 20 and 21 of the Customs Tariffs presently in force;
5. Live animal referred to in article 1 of the Customs Tariffs Exports.

Article 3

Assessment and Collection

The assessment and collection of the administrative and statistical fees shall be within the competence of the customs offices.

Article 4

Entry Into Force

This legislative decree shall come into force on the day of its publication in the Official Bulletin.

This legislative decree shall be included in the Official Compilation of Laws and Decrees of the Somali Republic.

All persons shall be required to observe it and cause others to observe it as a law of the Republic.

Mogadishu, 28 December 1965.

ADEN ABDULLA OSMAN

The Prime Minister

ABDIRIZAK HAGI HUSSEN

The Minister of Finance

AWIL HAGI ABDULLAHI

LEGISLATIVE DECREE

No. 6 of 28 December 1965.

Purchase Tax and Reduction in Taxation.

THE PRESIDENT OF THE REPUBLIC

HAVING SEEN Article 62 of the Constitution;

HAVING SEEN Law No. 24 of 21 December 1965 delegating to the Government the power to issue, within 31 December 1966, fiscal provisions having the force of law for the covering of the estimated budget;

ON THE PROPOSAL of the Minister of Finance;

HAVIN HEARD the Council of Ministers;

DECREES:

Article 1

1. There shall be established a purchase tax, on goods imported into the Republic, as listed in the following articles.

2. The purchase tax shall be proportioned to the assessable value of the goods, calculated according to the principles laid down in the Customs Tariff presently in force.

Article 2

Passengers Cars

Passenger Cars, (excluding lorries, buses trucks and Vans), shall be subject to the purchase tax at the following rates:

— Up to HP 11 (Displacement up to cm ³ 1000)	Rate	Exempt
— Over HP 11 HP to HP 16 (Displacement from cm ³ 1001 to 1500)	»	15%
-- Over HP 16 (Displacement Over cm ³ 1500)	»	25%

Article 3

Mineral Oils

Benzene, gasoil and fuel oil shall be subject to the purchase tax at the following rates:

— Benzene	Rate: Sh. So. 10/- hl.
— Gasoil - Fuel Oil	Rate: Sh. So. 10/- hl.

Article 4

Alcoholics

Alcoholics shall be subject to the purchase tax at the following rates:

— Ordinary wine and beer	Rate: 20%
— Marsala wine, vermouth, sparkling wines, pure spirits sweetened, aperitives, and other alcoholic drinks below 21°	» 40%
— Alcoholic drinks (21° and more)	» 80%

Article 5

Perfumes and Cosmetics

Alcoholic and non-alcoholic toiletryg, (excluding toothpaste and talcum powder), cosmetics and preparations for hairdressers and parfumers, shall be subject to the purchase tax at the rate of 25%.

Article 6

Refrigerators, Electrical Household Appliances, Sound and Voice Recorders

Refrigerators and parts, electrical household appliances, and sound and voice recorders shall be subject to the purchase tax at the rate of 15%.

Article 7

Records and Magnetic Tapes

Records, magnetic tapes, and other photographic and cinematographic articles shall be subject to the purchase tax at the rate of 15%.

Article 8

Jewelry

Jewelry shall be subject to the purchase tax at the rate of 20%.

Article 9

Coffee

Coffee, in beans or ground, raw or toasted, shall be subject to the purchase tax at the rate of 25%.

Article 10

Sugar

Sugar from beet or cane and other sugar shall be subject to the purchase tax at the rate of Sh. So. 70.- per ql. gross.

Article 11

Reductions in Taxation

The export duty on bananas referred to in Article 12 of the Customs Tariff shall be reduced from Sh. So. 6.- to Sh. So. 2.- per ql. net.

Article 12

Abrogation

Any provision contrary to or inconsistent with this legislative decree is hereby abrogated.

Article 13

Entry into Force

This legislative decree shall come into force on the day of its publication in the Official Bulletin.

This legislative decree shall be included in the Official Compilation of Laws and Decrees of the Somali Republic.

All persons shall be required to observe it and cause others to observe it as a law of the Republic.

Mogadishu, 28 December 1965.

ADEN ABDULLA OSMAN

The Prime Minister

ABDIRIZAK HAGI HUSSEN

The Minister of Finance

AWIL HAGI ABDULLAHI

LEGISLATIVE DECREE

No. 7 of 28 December 1965.

Harbour Tax.

THE PRESIDENT OF THE REPUBLIC

HAVING SEEN Article 62 of the Constitution;

HAVING SEEN Law No. 24 of 21 December 1965 delegating to Government the power to issue, within 31 December 1966, fiscal provisions having the force of law for the covering of the estimated budget;

HAVING SEEN Article 24 of the Decree-law No. 5 of 11 April 1963 converted into law No. 7 of 10 June 1963, relating the institution of the harbour tax;

HAVING SEEN Article 6 of the law No. 19 of 14 June 1962, relating the institution of the Port Authority;

ON THE PROPOSAL of the Minister of Finance;

HAVING HEARD the Council of Ministers;

DECREES:

Article 1

The 50% of the proceeds of the Harbour Tax established by L.D. No. 5 of 11 April 1963, converted into Law No. 7 of 10 June 1963, shall accrue to the State. The remaining 50% shall accrue to the Port Authority.

Article 2

The assessment and collection of the harbour tax shall be within the competence of the customs offices.

Article 3

The proceeds of the harbour tax shall be paid in every month to the Port Authority which shall issue a receipt to be attached to the accounts.

Article 4

This legislative decree shall come into force on the day of its publication in the Official Bulletin.

This legislative decree shall be included in the Official Compilation of Laws and Decrees of the Somali Republic.

All persons shall be required to observe it and cause others to observe it as a law of the Republic.

Mogadishu, 28 December 1965.

ADEN ABDULLA OSMAN

The Prime Minister

ABDIRIZAK HAGI HUSSEN

The Minister of Finance

AWIL HAGI ABDULLAHI