

IIB MA GALE

FAAFINTA RASMIGA AH

الرسمية



الجريدة

Sannadka 13aad Muqdisho 1 Jenaayo 1985 L. 6

JAMHUURIYADDA DIMOQRAADIGA SOOMAALIYA

جمهورية الصومال الديمقراطية

FAAFIN BIL SOO BAXA

جريدة شهرية

QIIMADU: waa 5 shilin lambar waliba — **RUKUNKA:** Sanaadi waa Sh. 100 Soomaaliya gudeheeda - dibaddana waa Shs. 300. Rubunka la weydiisto waqtiga loo gooyey wuxuu ka bilabmaa 1 Janaayo. Qiimaha qortitaanku F. R. halkii sadar iyo waxii ka yar waa 2 laba Sh. Rukunka iyo qoritaanku waxaa la weydiistaa Laanta Maamulka Faafinta Rasmiga ah Lacagta waxaa lagu bixinayaa Xafiiska Canshuuraha ee Wasaaradda Lacagta.

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W. M.

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MADAXWEYNAHA JDS

ISAGOO ARKAY: Qod. 69 ee Dastuurka J.D.S;

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ISAGOO TIXGELIYAY: Baahida loo qabo Abuuridda Canshuurta Wax Soo Saarka;

ISAGOO DHAGAYSTAY: Golaha Wasiirada;

IYADOO UU SOO EEDIYAY: Wasiirka Wasaaradda Maaliyadda;

WUXUU SOO SAARAYAA

Xeer-Sharciga soo socda:

Qod. 1aad

QEEXID

Erayadan soo socda ee ku jira sharcigan micna-hoodu waa kulwan soo socda:

Cashuur: Cashuurta Wax soo saarka;

Lagu farsameeyay gudaha: wax soo saarka idil ahaan ama qayb ahaanba lagu farsameeyey dalka gudahiisa oo ay ka mid yihiin habka isu duwidda, isku xirirka dalo ku cabeynta, casacyadeynta, dib u buuxinta ama hab kasta oo kale;

Wasiirka: Wasiirka Maaliyadda.

Qod. 2aad

BADECOOYINKA AY CASHUURTA KU WAAJIBTO

1. Cashuurta waxaa la saarayaa badeecooyinka Dalka gudahiisa lagu farsameeyey oo ku magacaaban Tabeellaha ku lifaaqan.

2. Marka Badeecooyinkaas Dibadda laga keeno isla taciifada cashuurta wax soo saarka ee ku magacaaban Tabeelaha ayaa la saarayaa waxaana lala qaadayaa cashuurta Furdada.

3. b) Cashuurta waxaa lagu qaadi doonaa taciifcooyinka badeeco kasta ku hor qoran oo Tabeelahan ku jirta.

t) Cashuurta Badeecooyinka Dibadda laga keenay waxaa lala qaadayaa cashuurta Furdada, badeecooyinka Dalka gudahiisa lagu farsameeyey waxaa la qaadayaa marka ay ka baxeyso badeecaddu xerada Warshadda.

Qod. 3aad

QIIMAHA LA CASHUURAYO

Qiimaha Cashuurta lagu qaadayaa wuxuu noqonayaa qiimeynta furdadaha ee soo dejinta badeecadda iyo qiimaha farsameeyuhu ku siiyo Jumladlaha ama wakiilka Ganacsiga ama cid kasta oo kale, sida ay caddeyso Wasaaradda ay khuseyso haddii badeecadda Dalka gudahiisa lagu farsameeyey.

Qod. 4aad

MAAMULKA

Waaxda Furdcooyinka ama Xafiisyadeeda Gobolada iyo Degmooyinka ayaa ka mas'uul ah Maamulka Cashuurta Badeecadda Dibadda laga keeno, Waaxda Cashuuraha Beerriga ama Xafiisyadeeda Gobollada iyo Degmooyinka ayaa Mas'uul ka ah Maamulka Cashuurta Badeecadda Dalka gudahiisa lagu farsameeyey.

Qod. 5aad

WAAJIBKA XOG SIINTA

1. Wasaaradda Warshadaha ama Hey'ad kasta oo Dawli ah oo mas'uul ka ah oggolaan haha bixinta shatiga ama abaabulka Warshad kasta waa inay soo ogeysiisaa Waaxda Cashuuraha Berriga ama Xafiisyadeeda Gobollada iyo Degmooyinka, mar kasta oo oggolaasho ama shati la siiyo, oo ku saabsan Magaca qofka oggolaashaha ama shatiga la siiyey, meesha bogu hagaagayo, meesha Warshadda ku taallo, nooca wax soo saarka iyo waqtiga la filayo wax soo saarka.

2. Qof kasta ha ahaado shakhsi ama qaanuuni, Dawli ama Rayid, ee la siiyo oggolaasho ama shati inuu ku farsameeyo badeeco, waa inuu Waaxda Cashuuraha Berriga ama Xafiisyadeeda Gobollada iyo Degmooyinka si deg deg ah u soo ogeysiiyaa helitaanka oggolaashaha ama shatiga, ee ku saabsan halka Warshadda lagu dhisi doono, meesha bogu hagaagayo, nooca badeecadda la soo saari doono iyo qiyaasta waqtiga wax soo saarka la billaabi doono.

3. Marka uu wax soo saarka billaabmo qofkaasi waa inuu ku soo ogeysiiyaa Waaxda Cashuuraha Berriga ama Xafiisyadeeda Gobollada iyo Degmooyinka bil gudaheeda laga billaabo bilowga wax soo saarka, waqtiga dhabta ah ee wax soo saarka, nooca wax soo saarka, isku celceliska wax soo saarka maalmeed, tirada Shaqaalaha iyo qiimaha lagu siiyo Jumladlaha ama wakiilka Ganacsiga.

Qod. 6aad

XUSUUS HAYNO

1. Hey'ad kasta oo soo saarta badeeco ay ku wajiibtu cashuurtani, waa iney haysataa Qoraallo iyo xusuus hayno sax ah oo muujinaya:

b) Alaabta ceyriin ee la soo qaday, inta laga isticmaalay iyo haraaga bakhaarka ku jira;

- t) Inta la farsameeyey iyo inta farsamadeeda dhiman tahay;
- j) Inta la gaday iyo haraaga bakhaarka ku jira;
- x) Kharajka iyo Dakhliga;
- kh) Cashuurta ku waajibtay iyo tan la bixiyey.

Qod. 7aad

QAANSHEEG

Gadidda Badeeco kasta oo lagu farsameeyey Dalka gudahiisa oo ay Cashuuri ku waajibto, cashuur bixiye kasta waxaa waajib ku ah inuu sameeyo Qaansheeg kuna kala muujiyo cashuurta waajibtay iyo si cirka.

Qod. 8aad

BIXINTA CASHUURTA

Cashuurta ku waajibtay badeecooyinka Gudaha lagu farsameeyey waa in la bixiyaa bil kasta Tobanka berj ee u horreeya Gudahooda Bisha xigta.

Qod. 9aad

CADDEYMO

Cashuur bixiyuhu waa inuu keena caddeyn muujineysa tirada badeecadda laga soo raray bishii hore, inta badeeco la farsameeyey bisha, inta la gaday iyo haraaga bakhaarka ku jira, ayna la socoto sicirka iyo wixii warar ee kael oo ay Waaxdu u baahato isla markaasna bixiyaa Cashuurta ku waajibtay.

Qod. 10aad

HUBINTA CASHUURTA

1. Waaxda Cashuuraha Banniga ama Xafiisyadeeda Gobollada iyo Degmooyinka waa inay hubiyaan cashuurta la bixinaayo haddii;

b) Caddeynta lagu keenin waqiga u go'an ama aanay dhammeystirneyn sida waafaqsan Qodobka 9aad.

t) Aan la haynin Qoraallo iyo Xusuus hayno ama kuwa la haya aanay dhammeystirneyn sida lagu sheegay Qodobka 9aad.

2. Waaxda Cashuuraha Berriga ama Xafiisyadeeda Gobollada iyo Degmooyinka waa iney hey'adda ama qofka ogeysiyaan hubinta iyo waxa lagu saleeyey.

3. Cashuurta la hubiyey waa in la bixiyaa, haddii aaney hey'addu ama qofka wax dawo ah ka keenin bil gudaheeda laga billaabo maalinta ogeysiiska la gaarsiiyey.

Qod. 11aad

DACWADAHA

1. b) Cashuur bixiyuhu xaq buu u leeyahay inuu ka dacwodo hubinta ay ku sameysay Waaxda Cashuuraha Berriga ama Xafiisyadeeda Gobollada iyo Degmooyinka sida waafaqsan Qod. 10aad ama Cashuur saaridda waafaqsan Qod. 2aad.

t) Dacwooyinka lagu sheegay Xarafka kore ee (b) waxaa lagu dhaqayaa isla habka iyo nidaamka ku qoran sharciga Cashuuraha toosan Xeer No. 5 ee 5.11.1966.

2) Dacwooyinka ku saabsan Cashuuraha ay ururiyaan Waaxda Furdooyinka iyo Xafiisyadeeda Gobollada iyo Degmooyinka ee lagu qaaday sharcigan waxaa lagu dhaqayaa si waafaqsan Xeerka Furdooyinka.

Qod. 12aad

BAARIDDA QORAALADA IYO DIWAANADA

1. Waaxda Cashuuraha Berriga ama Xafiisyada Gobollada iyo Degmooyinka, si ay u hubiyaan cashuurta qof kasta ku waajibtay, waxay awood u leeyihiin:-

b) Inay weydiistaan qofka inuu ku keenay waqtigii golaha Diiwaan xisaabbeed kasta. Xisaab xirka dibbaaniyadda, iyo dokumenti kasta oo kale ee loo arko lagama maarmaan;

t) Inay ka codsadaan qeybaha Ilaalinta Cashuuraha Booliska ama Shaqaalaha Waaxdaba oo soo kormeeraan rug kasta oo lagama maarmaan u ah hubinta cashuurta waajibtay.

2. Waaxda Cashuuraha Berriga ama Xafiisyadeeda Gobolaha iyo Degmooyinka waa inay ku sameeyaan nooc kasta oo kormeer ah rugta Warshadda si ay u hubiyaan nabsami u fulinta sharcigan.

Qod. 13aad

BIXIN LA'AANTA CASHUURTA

Haddii qofka Cashuurta lagu leeyahay bixin waayo cashuurta ku waajibtay ama bixin waayo ka hor maalinta ugu dambeysa waqtiga cashuur bixinta ee ku xusan qodobka taad wuxuumuteysanayaa inuu bixiyo cashuurta iyo Ganaax dhan 10%, cashuurta aan la bixin bil kasta ama qeyb ka mid ah bisha ee muddada riyaan Waaxda Furdooyinka iyo Xafiisyadeeda Gobol-cashuur binniga caahday ama inuu bixiyo ugu yaraan Sh-So. 1.000/=.

Qod. 14aad

LACAG CELIN

1. Qofka Cashuur bixiyaha ah codsi buu u soo sameysan karaa Waaxda ay Khuseyso muddada lagu sheegay qodobka 17aad oo ah lacag celinta cashuurta lagu baxshay.

b) Khalad ahaan;

t) Arrin la xiriirta badeecadda cashuurta ku waajibtay ee Dibadda laga keenay ama lagu farsameeyey Dalka gudahiisa kaddibna loo dhooftiyey Dibadda, furdaduna ay hubisay ama xaqiijisay.

2. Haddi Waaxda ay khuseysaa ku Qanacdo in codsadunu xaq u leeyahay lacag celinta, waa inay martaa lacag celinta cashuurta laga qaaday badeecadaas.

Qod 15aad

DAMBIYADA

1. Cashuur bixiye kasta oo fulin waaya awaa miirta ku xusan Qodobbada 5, 6, 7 iyo 9 wuxuu galayaa dambi waxaana ku waajibayaa Ganaax aan ka yareyn Sh.So. 3.000/= kana badneyn Sh.So. 12.000/=.

2. Cashuur bixiye kasta oo isku daya inuu cashuurta fura baxsado warbixin been ah ama keeni waaya xisaab celin ama keena xisaab celin been ah ama haysta diiwaano been ah ama sabab kasta oo kale, wuxuu galayaa dambi waxaana waajib ku ah Ganaax aan ka yareyn laba jeer kana badneyn 12 jeer ee Cashuurta aan la bixin.

3. Dambiyada Xeerkan waxaa lagu dhaqayaa Sharciga No. 12 ee 1-8-1969.

Qod. 1 aad

KHASAB KU URUURINTA

Khasab ku uruurinta cashuurtan iyo Ganaaxyaadeeda waxaa lagu dhaqayaa Xeerka No. 5 ee 5-11-1966.

Qod. 17aad

GUBASHADA XUQUUQDA IYO AWOODAHA

1. Gubashada iyo Awoodaha ku saabsan uruurinta Cashuurta ku waajibtay badeecooyinka Dibadda laga keenay waxaa lagu dhaqayaa shuruucda Furdoo-yinka.

2. Awoodda Waaxda Cashuuraha Berriga ee ku saabsan Cashuurtan iyo Ganaaxa waxay ku gubanaysaa shan Sano laga billaabo Taariikhda Cashuurta iyo Ganaaxa ay waajibeen.

3. Sidaas oo kale, Xaqa uu ku leeyahay Cashuur-bixiyuhu inuu ku doodo lacag celin wuxuu gubanayaa kaddib isla muddada lagu sheegay qaybta (2) ee Qodobkan.

Qod. 18aad

BURRIN SHARCI

Waxaa la buriyey Qodobka 24 iyo 25 ee Lifaaqa «A» Sharci No. 3 ee 10.1.78 kuna saabsan Cashuurta wax soo saarka iyo Lifaaqa «B» ee Xeer Sharci No. 46 ee

26.7.81 xubinta ku saabsan Sigaarka iyo Tarraqa. Qodobka 25, 26, 27 iyo 28 ee Sharciga No. 5 ee 11.12.88 iyo Sharci kasta ee kan ka soo horjeeda ama aan la socon karin.

Qod. 19aad

DHAQAN GELINTA

Xeer Sharcigan wuxuu dhaqan galayaa maalinta uu saxiixo Madaxweynaha J.D.S., waana in loo gudbiyo Golaha Shacbiga si uu Sharci ugu rogo.

Muqdisho, 23 May 1985

MADAXWEYNAHA J.D.S.
(S/Gaas Maxamed Siyaad Barre)

CASHUURTA WAX SOO SAARKA

LIFAAQA «A»

BADEECADDA

BOQOLAYDA

1. Nacnaca, Xanjada iyo wixii la mid ah	15%
2. Cabitaanka Miiran, Malmalaadada iwm.	15%
3. Shogleed, Xalwo iwm.	15%
4. Liguoric iyo cabitaanka kale ee macaan	12%
5. Frutta Scioppata iyo dhecaanka Frutada la maceeyay	10%
6. Keega, Buskudka iyo wixii la nooca	5%
7. Waxyaabaha kale ee Sonkori ku darsan tahay	10%
8. Tarraq	80%
9. Sigaar	100%
10. Shampoo, Saabuun iyo Saliidda Timaha	20%
11. Sonkor	60%
12. Biyaha Macdanta leh	10%
13. Khamri	80%
14. Aalkoolka saafiga ah	100%
15. Yaanyo iyo Khal	10%
16. Alaabta Dhismaha	15%
17. Maqaarka Farsamaysan iyo Alaabta laga sameeyo	15%
18. Barafuun	20%
19. Isbuunyada iyo wixii la nooc ah	15%
20. Maacuun	10%
21. Dhar	5%
22. Hilib	5%
23. Kalaun	5%
24. Saliid	5%
25. Baasta	5%
26. Caano iyo Caanaha wixii ka soo baxa	5%
27. Kartuun, Caag iyo wixii la nooc ah	5%
28. Qalabka Guryaha iyo Xafiisyada	5%
29. Qalabka Dayactirka	5%
30. Alaabooyinka kale ee lagu Farsameeyo Dal- ka si gaar ah loo cayimin	5%

D/ CREE No. 3 on 23 May 1985. Excise Tax Act.
THE PRESIDENT OF THE S.D.R.

HAVING SEEN: Article 69 of the Constitution of the S.D.R;

HAVING SEEN: Law No. 3 of the 10.1.1978;

HAVING SEEN: Law No. 46 of 26.9.1981

HAVING SEEN: Law No. 5 of 11.12.1968;

HAVING SEEN: Law No. 5 of 5.11.1966;

HAVING SEEN: Law No. 12 of 1.8.1966;

CONSIDERING: The necessity to establish the excise tax Act;

ON THE PROPOSAL: Of the Minister of Finance;

HAVING HEARD: The Council of Ministers.

PROMULGATES

the following Law:

Article 1

DEFINITIONS

In this Act the following means:

Tax: Excise Tax levied by this Act;

Manufactured locally: Production carried out wholly or partly in Somalia including assembling process, packing, bottling, canning, refilling, or any other process;

Minister: The Minister of Finance.

Article 2

CHARGEABLE GOODS

1) Tax shall be charged on goods manufactured locally mentioned in schedule below.

2) When such goods are imported the same rate of excise tax mentioned in the schedule below shall be imposed in addition to customs duties.

3) a) Tax shall be levied according to the rate mentioned against each commodity in the schedule below.

b) Tax shall be collected on imports when goods are cleared for customs purposes and on goods manufactured locally at time such commodity is leaving factory premises.

Article 3

TAXABLE VALUE

The price on which tax shall be levied is the customs valuation to imports and price charged by manufacturer to the wholesaler or agent or any other person as specified by Ministry concerned in case of goods manufactured locally.

Article 4

ADMINISTRATION

The Director Customs and his staff shall be responsible for the administration of the Tax on imports and Director Inland Revenue Department and his staff shall be responsible for the administration of tax on locally manufactured goods.

Article 5

OBLIGATION TO PROVIDE INFORMATION

1) The Ministry of Industry or any other governmental unit responsible for approving or issuing licences for establishment of any industry shall inform the Inland Revenue Department whenever a approval is given or licence is issued, about the name of the person to whom approval or licence is given, his address, location of factory, type of product and expected date of production.

2) Every person physical or juridical to whom an approval or licence to manufacture any commodity is given, shall inform the Inland Revenue Department im-

mediately on receipt of the approval or licence, about the place where factory will be established, his address, type of product to be manufactured and the approximate date when production will start.

3) When production starts such person has to notify the Inland Revenue Department within a month from date production commences, of the exact date of production, type of product, average daily production, number of shifts, number of employees and sales price of his product to wholesaler or agent.

Article 6

RESERDS

1) Every person producing a commodity subject to tax shall keep accurate and up to date records showing:

- a) Raw materials purchased, quantity consumed and balance in store.
- b) Quantity produced and semi produced
- c) Quantity sold and balance in store.
- d) Expenditure and revenue.
- e) Tax due and tax paid.

Article 7

INVOICE

On sale of any commodity produced locally subject to tax, every taxable person shall issue an invoice and shall show tax payable under this Law separate from price.

Article 8

PAYMENT OF TAX

Tax due on commodities manufactured locally shall be paid by taxable person every month within the first ten days of the following month.

Article 9

RETURNS

A return shall be made by the taxable person with the payment of tax showing quantity of goods carried forward from last month, quantity produced during the month, quantity sold and quantity in stores in addition to price and any other information asked for by the Inland Revenue Department.

Article 10

ASSESSMENT OF TAX

1) The Inland Revenue Department shall assess the tax payable if:

a) return is not filed in time or it is not complete according to article 9.

b) Records are not kept or the records kept are not complete as specified in article 6.

2) The Inland Revenue Department shall notify the enterprize concerned with the assessment and the basis on which it is made.

3) The tax assessed shall be payable if taxable person did not appeal within a month from date on which assessment is received.

Article 11

APPEALS

1) a) The taxpayer has the right to appeal against made by Inland Revenue Department according to article 10 or tax levied according to article 2.

b) Appeals under (a) above shall be made and dealt with in same manner and procedure specified in Body of Laws No. 5 of 5.11.66.

2) Appeals against tax collected by customs Department under this Law shall be made and dealt with in accordance with provisions of Customs Law.

Article 12

EXAMINATION OF RECORDS

1) The Inland Revenue Department may for ascertaining the tax liability of any taxable person:

- a) Order the person to bring for examination at such time and place as the Department may specify any book of accounts, balance sheets or any other document or record which the Department considers necessary.
- b) Ask the fiscal police or the staff of the Department to inspect any business premises and examine any record they deem necessary for ascertainment of tax liability.

2) The Inland Revenue Department shall make any sort of supervision in factory premises to ensure proper execution of this law.

Article 13

FAILURE TO PAY TAX

Where a taxable person fails to pay the tax due on or before the last day on which it is payable under article 8 he shall be liable to pay in addition to the tax a penalty of 10% of the unpaid tax every month or part of the month of the period of delay of payment with a minimum of 1,000/ shs.

Article 14

REFUND OF TAX

1) A taxable person may make an application to the Department concerned within the prescribed period in article 17 for refund of tax paid:

- a) In error
- b) In respect of taxable goods imported or manufactured in Somalia and subsequently exported under Customs control.

2) Where the Department concerned is satisfied that the applicant is entitled to a refund it shall order the refund of the tax due on such goods.

Article 15

OFFENCES

1) Any taxable person who fails to comply with the provisions of articles 5, 6, 7 and 9 shall commit an offence and shall be liable to a fine not less than 3.000 and not exceeding 12.000.

2) Any taxable person who attempts to evade the tax through given false information or submitting no return or false return, keeping false books or any other cause shall commit an offence and shall be liable to a fine not less than twice and not more than twelve times the amount of unpaid tax.

3) Offences under this Act shall be governed by Law No. 12 of 1.8.1966.

Article 16

ENFORCEMENT OF COLLECTION

Enforcement of collection of tax and related fines shall be governed by law No. 5 of 5.11.1966.

Article 17

STATUTE LIMITATION

1) The statute limitation for collection of tax under this act on goods imported shall be governed by the provisions of customs Law.

2) The right of the Inland Revenue Department to take forwarding collection of tax and shall lapse after five years from date that tax and fine become due.

3) Likewise the right of the taxable person to claim refund shall lapse after the same period in paragraph (2) of this article.

Article 18

AEROGATION

Articles number 24 and 25 of Schedule «A» of Law No. 3 of 10.1.78 dealing with excise tax, Schedule «B» of Law No. 46 of 26.7.81 which relates to tax on cigaret-

tes and matches, articles 25, 26, 27,, and 28 of Law No. 5 of 11.12.1968 and any other Law which contradicts with this law are abrogated.

Article 19

COMMENCEMENT

This law shall come into force on the day signed by the President and shall be published in the Official Bulletin. It shall be submitted to the National Assembly for approval.

Mogadishu, 23 May 1985

PRESIDENT OF THE S.D.R.

Mohamed Siad Barre

EXCISE TAX

SCHDULA «A»

GOODS	PERCENTAGE
1. Caramels, Boiled Sweets, Chewing Gum and the Like	15%
2. Syrups for beverages, Jams, Marmalades and the Like	15%
3. Chocolate, Candied Fruits, Halva and the Like	15%
4. Syrups and other sweetened Beverages	12%
5. Fruits in Syrup and sweetened Fruit Juice	10%
6. «Panetooni», Cakes and Pastries, Biscuits and other timilar sweetened Products	5%
7. Other Products containing added Sugar	10%
8. Matches	80%
9. Cigarettes	100%
10. Shampoo, Soap and Hair Oil	20%
11. Sugar	60%
12. Mineral Water	10%
13. Alcoholic Beverages	80%
14. Pure Alcohol	100%
15. Tomatoes and Khal	10%
16. Co-nstruction Matrials	15%
17. Leather and Matrials made of Leather	15%
18. Perfumes	20%
19. Foam Etc	15%
20. Home Utensils	10%
21. Cloths	5%
22. Meat	5%
23. Fish	5%
24. Edible Oil	5%
25. Pasta	5%
26. Milka and its by-products	5%
27. Carton, Plastic and the like	5%
28. Furniture	5%
29. Spare Parts	5%
30. Other Products Manufactured Locally and not Specifically mentioned	5%

XEER MADAXWEYNAHA JDS, L. 20 ee 25 Maaajo 1985
Billad Maar oo Waddaninimo ah lagu maamuusay
Jaalleyaasha Dhamme Muxyadiin Axmed Cabdi,
X/le Ismaaciil Xuseen Haaruun iyo S/A Axmed
Faarax Abyan.

MADAXWEYNAHA JDS

MARKUU ARKAY: Qod. 82aad ee Dastuurka JDS;
MARKUU ARKAY: Sharciga Lam. 65 ee 19ka Oktoob-
bar 1970;

MARKUU TIXGELIYEY: Codsiga Taliyaha Ciidanka
Booliska S/Gaas Aadan Cabdi Ducaale;

MARKUU TIXGELIYEY: Geesnimadii dhabta ahayd
ee ay muujiyeen muddadii lagu jirey Hawlgalkii
ciribtirka Qurmistii isku dayday inay soo galaan
Buuraleyda Gobolka Waqooyi Galbeed;

MARKUU TIXGELIYEY: Inay lagama maarmaan
tahay in dadka ku shaqeeyey Waddaninimo, Geesi-
nimo naftoodana khatar geliyey iyagoo isla mar-
kaana si karti dheeraad ah leh uga soo baxeen dad-
weynihii ay waajibaadkaas wada fulinayeen oo
galay dab iyo holac aad u kulul. Jaalle Dhamme
Muxyadiin Axmed Cabdi, X/le Ismaaciil Xuseen
Haaruun iyo S/A Axmed Faarax Abyan la guddoo-
nsiiyo aqoonsiga ay ka mudanyihiin Ummaddooda;

MARKUU TIXGELIYEY: Talada Guddiga A'aalma-
rinta M.J.D.

WUXUU SOO SAARAY

Xeerka soo socda:

QODOBKA KELIYA

Waxaa lagu maamuusay **BILLAD MAAR AH EE**
WADDANINIMO, Jaalleyaasha Dhamme Muxyadiin
Axmed Cabdi, X/le Ismaaciil Xuseen Haaruun iyo S/A
Axmed Faarax Abyan oo ka tirsan Ciidanka Booliska
Soomaaliyeed.

Xeerkan wuxuu dhacangalayaa markuu Madax-
weynaha J.D.S. soo saxiixo.

Muqdisho, 25 May 1985

MADAXWEYNAHA JDS

S/Gaas Maxamed Siyaad Barre

XEER MADAXWEYNAHA JDS, L. 21 ee 25 Maajo 1985
Billad Qalin waddaninimo ah oo lagu maamuusay
Jaalleyaasha Duuliye Sare Maxamuud Xaaji Cilmi
«Xaaji Dhagax» iyo Sucaado Maxamed Sheekh.

MADAXWEYNAHA JDS

MARKUU ARKAY: Qod. 82aad ee Dastuurka JDS;

MARKUU ARKAY: Sharciga Lam. 65aad ee 19ka Ok-
toobar 1979 ee Abaalmarinta;

MARKUU TIXGELIYEY: Qoraallada iyo Warbixinta
Wasiirka Waaasradda Gaadiidka Cirka iyo Dhulka;

MARKUU TIXGELIYEY: Sida Waddaninimada, Ka-
caanimada, Gees-nimo iyo Biseyl siyaasadeed ay
muujiyeen intii uu socday Afdubkii Diyaaradda
ay wadeen Baha Nofember 24dii 1984, ilaa 28.11.84,
Jaalle Duuliye Sare Maxamuud Xaaji Cilmi «Xaaji
Dhagax» iyo Sucaado Maxamed Sheekh;

MARKUU TIXGELIYEY: Inay lagama maarmaan
tahay in dadka ku shaqeeyey niyad sami, Wadda-
ninimo, Kacaanimo, Geesinimo iyo iyagoo si hagar
la'aanta ah u soo gutey waajibaadkii ka saaraa la
guddoonsiiyo aqoonsiga ay ka mudanyihiin Um-
maddooda, loogana reebo raad wax ku ool ah;

MARKUU TIXGELIYEY: Talada Guddiga Abaalma-
rinta MJDS.

WUXUU SOO SAARAY

XEERKA SOO SOCDA:

QODOBKA KELIYA

Waxaa lagu maamuusay BILLAD QALIN AH OO
WADDANINIMO Jaalle Duuliye Sare Maxamuud Xaa-
ji Cilmi iyo Sucaado Maxamed Sheekh oo ka tirsan
Shirkadda Somali Airlines.

Xeerkan wuxuu dhaqangalayaa markuu Madax-
weynaha JDS soo saxiixo.

Muqdisho, 25 May 1985

MADAXWEYNAHA JDS
S/Gaas Maxamed Siyaad Barre

XEER MADAXWEYNAHA JDS, L. 22 ee 25 Maajo 1985.
Billad Maar ah oo Waddaninimo oo lagu maamursay Jaalleyaasha Cali Maxamed Nuur NSSta Cabdi Isaaq Cali NSSta iyo Injineerka Nuur Aw Yuusuf.

MADAXWEYNAHA JDS

- MARKUU ARKAY:** Qod. 82aad ee Dastuurka JDS;
MARKUU ARKAY: Sharciga Lam. 65aad ee 19ka Oktoobar 1970;
MARKUU TIXGELIYEY: Qoraallada iyo Warbixinta Wasiirka Wasaaradda Gaadiidka Cirka iyo Dhulka;
MARKUU TIXGELIYEY: Sida Waddaninimada, Geesinimada uga qayb qaateen intii uu socday Afdubkii Diyaaradda ay ka shaqaynayeen Bishii November 24dii ilaa 28-11-1984. Jaalle Cali Maxamed Nuur NSSta, Jaalle Cabdi Isaaq Cali NSSta iyo Injineer Nuur Aw Yuusuf;
MARKUU TIXGELIYEY: Inay lagamamaarmaan tahay in dadka ku shaqeeyay Waddaninimo iyo Geesinimo, kana qayb qaatay difaaca dalka iyagoo muujiyey niyadsami looga reebo raad wax ku ool ah;
MARKUU TIXGELIYEY: Talada Guddiga Abaarharrinta MJDS.

WUXUU SOO SAARAY

Xeerka soo socda:

QODOB KALIKA

Waxaa lagu maamursay **BILLAD MAAR WADDANINIMO AH** Jaalleyaasha Cali Maxamed Nuur NSSta, Cabdi Isaaq Cali NSSta iyo Injineer Nuur Aw Yuusuf oo ka tirsan Sharikadda Soomaali Airlines.

Xeerkan wuxuu dhacangalayaa markuu Madaxweynaha JDS soo saxiixo.

Muqdisho, 25 May 1985

MADAXWEYNAHA JDS
S/Gaas Maxamed Sifaad Barre

XEER MADAXWEYNAHA JDS, L. 23 ee 30 Maajo 1985
Akadeemiyaha Sare ee Straatejiyada Sayid Maxamed Cabdulle Xasan.

MADAXWEYNAHA JDS

MARKUU ARKAY: Dastuurka JDS;

MARKUU ARKAY: Sharciga 6 Abriil 1960 L. 15aad
Dhimaha XDS;

MARKUU ARKAY: Qod. 9aad Sharciga tirsigiisu yahay 6 ee soo baxay 31.12.1969;

MARKUU DHAGEYSTAY: Talo soo jeedinta Golaha Wasiirada Jamhuuriyadda Dimoqaraadiga Soomaaliya;

ISAGOO TIXGELIYEY: Ujeedada iyo Himilada Kacaanka 21ka Oktoobar oo ku salaysan in aqoontu tahay furaha Horumarka Mujtamac kasta.

ISAGOO TIXGELIYEY: Ahmiyadda wayn ee sare u qaadidda tabta tababarrada Ciidanka iyo guulihii laga gaaray jiritaanka Kulliyadda Ciidanka Lugta ee Jaalle Siyaad iyo Abbaanduulka Axmed Gurey;

ISAGOO TIXGELIYEY: Soo jeedinta Wasiirka Wasaaradda Gaashaandhigga Jamhuuriyadda Dimoqaraadiga Soomaaliya.

WUXUU XEERIYEY

Qod. 1aad

In la abuuró Akadeemi Sare oo lagu barto Istaraatejiyada, Dhaqaalaha, Siyaasadda, Bulshada, Caskariga iya Dublumaasiyada.

Waxaa Akadeemiga lagu magacaabay «AKADEEMIGA SARE EE ISTARAATEEJIYADA SAYID MAXAMED CABDULLE XASAN»

Akadeemigu wuxuu ka kooban yahay 2 Kulliyadood.

b) Kulliyadda Sare ee Istaraatejiyada Difaaca

iyo Nabadgeiyadda Qaranka, waxaana wax ku baranaya Mas'uuliyiinta sare ee Qaranka iyo saraakiisha sare ee Ciidamada Qalabka Sida Jamhuuriyadda Dimoqoraadiga Soomaaliya.

- t) Kulliyadda sare ee Istaraateejiyada Dagaalka, waxaana wax ku baranaya saraakiisha sare ee Ciidamada Qalabka Sida Jamhuuriyadda Dimoqoraadiga Soomaaliya.

Qod. 2aad

Xarunta Akadeemiga waxay noqonaysaa magaalo Madaxda Jamhuuriyadda Dimoqoraadiga Soomaaliya.

Qod. 3aad

Heerka Waxbarasho ee Akadeemigu wuxuu noqonayaa heer Akadeemiyedka Caalamiga ah iyo kuwa la midka ah ee ka jira Adduunka.

Qod. 4aad

Maamulka Akadeemigu wuxuu hoos imaanayaa Wasiirka Wasaaradda Gaashaandhigga Jamhuuriyadda Dimoqoraadiga Soomaaliya.

Qod. 5aad

Habka maamulka Akademiga, qaabkiisa dhismo, waxbarasho wuxuu ku soo baxayaa Xeer hoosaadka ay soo diyaariso Wasaaradda Gaashaandhigga Jamhuuriyadda Dimoqoraadiga Soomaaliya.

Qod. 6aad

Macallimiinta wax ka dhigeysa Akadeemiga waxay noqonayaan mas'uuliyiinta sare ee Qaranka iyo aqoon yahanno sare x laga soo xulay Hay'adaha kala duwan ee Dawladda iyo Ciidamada Qalabka Sida.

Qod. 7aad

Wasaaradda Gaashaandhigga waxay kala imaan kartaa Dalka Dibadiisa Khubaro iyo macallimiin wax ka dhiga Akadeemiga haddii loo baahdo.

Qod. 8aad

Xeerkan wuxuu dhacaa galayaa 30ka May 1985.

Muqdisho, 30 May 1985

MADAXWEYNAHA JDS

S/Gaas Maxamed Siyaad Barre

SOCIETA' INCREMENTO PRODOTTI AGRICOLI—
S.I.P.A.— S.P.A.—

Saldhigga: Shalambot.- Ra'asumaal: Sh.So. 8.112.000.-

OGEYSIIS ISU YEERID SHIR CAADI AH

Saamileyda Shirkadda waxaa la isugu yeerayaa Shir Caadi ah oo lagu qaban doono Muqdisho, Xarunta Shirkadda Somalifruit, saacadda 10ka subaxnimo, maalinta 22ka Juun 1985, haddii loo baahdo, mar labaad, maalinta 23ka Juun 1985 isla saacadda iyo meesha kor ku xusan, si go'aan looga gaaro arrimaha soo socda:

AJENDADA SHIRKADA

- 1) Warbixinta Guddiga Maamulka iyo Guddiga Baarista.
- 2) Miisaaniyadda iyo Xisaabta Faa'iidada iyo Khasaaraha oo la xiray 31ka Disember 1984 iyo go'aanada la xiriira.
- 3) Wax alla waxii falanqeys u 'baahdo.

Waxaa xaq u leh in ay shirka ka soo qayb galaan saamileyda ku qoran Buugga Shirkadleyda oona soo dhigaan saamiyadooda, ilaa shan maalmood ka hor maalinta shirka la qaban doono, xarunta shirkadda.

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GUDDIGA MAAMULKA

**SOCIETA' INCREMENTO PRODOTTI AGRICOLI —
S.I.P.A.—**

Societa' per Azioni —Sede: Shalambot.- Capitale Sociale
interamente versato: Sh.S. 8.112.000,—

AVVISO DI CONVOCAZIONE DI ASSEMBLEA ORDINARIA

I signori azionisti sono convocati in assemblea ordinaria presso la sede sociale della Somalfruit, in Mogadiscio, per il giorno 22 Giugno 1985 alle ore 10,- in prima convocazione ed occorrendo il giorno 23.6.1985 alla stessa ora e luogo in seconda convocazione per deliberare sul seguente:

ORDINE DEL GIORNO

- 1) Relazione del Consiglio e del Collegio Sindacale.
- 2) Bilancio e Conto Perdite e Profitti al 31 Dicembre 1984 e deliberazioni relative.
- 3) Varie ed eventuali.

Possono intervenire all'Assemblea gli azionisti iscritti nel libro soci e che abbiano depositato le loro azioni, almeno cinque giorni prima dalla data dell'Assemblea, presso la sede sociale.

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IL CONSIGLIO DI AMMINISTRAZIONE

HORSEED — S.P.A. —

Saldhigga: Muqdisho — Ra'asumaal: Sh.So. 1.000.000,-

OGEYSIIS ISU YEERID SHIR CAADI AH

Saamileyda Shirkadda Horseed— S.P.A. — waxaa la isugu yeeryaa shir caadi ah oo lagu qaban doono Muqdisho. Xarunta Shirkadda, maalinta 22 Juun 1985, saacadda 9ka subaxnimo, haddii loo baahdo, mar labaad maalinta 23ka Juun 1985, isla saacadda iyo meesha kor ku xusan, si looga doodo go'aanna loo gaaro arrimaha soo socda.

AJENDAHA SHIRKA

1) Warbixinta Guddiga Maamulka iyo Guddiga Baarista.

2) Miisaaniyadda iyo Xisaabta Faa'idada iyo Khasaaraha la xiray 31.12.1984 iyo go'aanada la xirii-ra.

3) Wax alla waxii falanqeyb u baahdo.

Waxaa xaq u leh in ay shirka ka qayb galaan saamileyda ku qoran Buugga Shrikadleyda, oo na soo dhi-gaan saamiyadooda xarunta shirkadda, ilaa shan maalmood ka hor maalinta la qaban doono shirka.

GUDDIGA MAAMULKA

HORSEED — S.P.A. —

Sede Sociale: Mogadiscio — Capitale Sh.Soc. 1.000.000,-

AVVISO DI CONVOCAZIONE ASSMBLEA

ORDINARIA

I signori azionisti della Societa HORSEED — S.P.A. — sono convocati in Assemblea ordinaria per il giorno 22 Giugno 1985 alle ore 9, ed occorrendo per il 23.6.1985, in seconda convocazione, alla stessa ora e luogo, per discutere e deliberare sul seguente.

ORDINE DEL GIORNO

1) Relazione del Consiglio di Amministrazione e Raporto del Collegio Sindacale.

2) Bilancio e Conto Perdite and Perditti chiusi al 31.12.1984 e deliberazioni relative.

Possono intervenire all' assemblea gli azionisti iscritti nel libro soci che abbiano depositato le loro azioni presso la sede sciale, almeno cinque giorni prima della data della Assemblea.

IL CONSIGLIO DI AMINISTRAZIONE

GODIR SPORT — S.P.A.

Saldhigga: Muqdisho — Ra'asumaal: Sh.So. 6.000.000.-

OGEYSIIS ISU YEERID SHIR CAADI AH

Saamileyda shirkadda Godir Sport — S.P.A. — waxaa la isugu yeerayaa shir caadi ah oo lagu qaban doono xarunta shirkadda Muqdisho, maalinta 27ka Juun 1985, saacadda 4ta galabnimo baddii loo baahdo 24ka Luulyo 1985 fadhiga labaad, isla saacadda iyo meesha kor ku xusann si looga doodo, go'aanna looga gaaro arrimaha soo socda:

AJENDADA SHIRKA

1) Warbixinta Guddiga Maamulka iyo Guddiga Baarista.

2) Miisaaniyadda iyo xisaabta faa'iidada iyo Khasaaraha la xiray 31.12.1984 iyo go'aannada la xiiriira.

Waxaa xaq u leh in ay ka soo qayb galaan shirka saamileyda ku qoran Buugga shirkadleyda, oo na soo dhigaan saamiyadooda xarunta shirkadda ilaa shan maalmood ka hor maalinta la qaban doono shirka.

GUDDIGA MAAMULKA

SHIRKADDA BEER TACABKA LUUL — S.P.A. —

Saldhigga: Muqdisho — Ra'asumaal: ShSo. 1.100.000,-

OGEYSIIS IHU YETRID SHIR CAADI AH

Saamileyda Shirkadda Beer Tacabka Luul waxaa la isugu yeerayaa shir caadi ah oo lagu qaban doono Muqdisho, Xarunta Shirkadda, maalinta 22ka Juun 1985 saacadda 11ka subaxnimo, haddii loo baahdo, mar labaad maalinta 23ka Juun 1985, isla saacadda iyo meesha kor ku xusan si looga doodo, go'aanna loo gaa-ro arrimaha soo socda:

AJENDADA SHIRKA

1) Warbixinta Guddiga Maamulka iyo Guddiga Baarista.

2) Miisaaniyadda iyo Xisaabta Faa'iidada iyo Khasaaraha la xiray 31ka Disember 1984 iyo go'aanna-da la xiriira.

3) Wax alla waxii falanqeys u baahdo.

Waxaa xaq u leh in ay shirka ka soo qayb galaan saamileyda ku qoran Buugga Shirkadleyda oo na soo dhigaan saamiyadooda xarunta shirkadda, ilaa shan maalmood ka hor maalintna la qaban doono shirka.

GUDDIGA MAAMULKA

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SHIRKADDA BEER TACABKA LUUL — S.P.A. —

Sede Sociale: Mogadiscio — Capitale: Sh.So. 1.100.000.-

AVVISO DI CONVOCAZIONE ASSEMBLEA

ORDINARIA

I signori azionisti sono convocati in Assemblea ordinaria in Mogadiscio, presso la sede sociale, per il giorno 22 Giugno 1985 alle ore 11, ed occorendo per il 23.6.1985 alla stessa ora e luogo, per deliberare sul seguente.

ORDINE DEL GIORNO

1) Relazione del Consiglio di Amministrazione e rapporto del Collegio Sindacale.

2) Bilancio e Conto Perdite and Profitti al 31 Dicembre 1984 e deliberazioni relative.

Possono intervenire all' Assemblea gli Azionisti iscritti nel Libro soci. e che abbiano depositato le loro azioni presso la sede sociale, almeno cinque giorni prima della data dell' Assemblea.

IL CONSIGLIO DI AMMINISTRAZIONE

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