



DAWLADDA DEEGAANKA SOOMAALIDA

DHOOL GAZETA

የሶማሌ ክልላዊ መንግሥት

Somali Regional State

<p>Qimaha የንዳ. ቀጋ 11.00 Unit Price</p>	<p>Dhool Gazeta Waxaa soo Saara Baarlamaanka Dawladda Deegaanka Soomaalida</p>	<p>☒ 205</p>
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<p>Bayaan Tirsi 65/2000 Bayaanka Bayaaminta Cashuurta Jaadka ee Dawladda Deegaanka Soomaalida</p> <p>Bog 1</p>	<p>አዋጅ ቁጥር ፳፭/፳፫ የሶማሌ ክልላዊ መንግሥት የጫት ቀረጥን ለመወሰን የወጣ አዋጅ</p> <p>ገጽ ፩</p>	<p>Proclamation No 65/2000 Somali Regional State Chat Tax Proclamation</p> <p>Page 1</p>
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Bayaan Tirsi 65/2000
Bayaanka Bayaaminta Cashuurta
Jaadka ee Dawladda Deegaanka
Soomaalida

Maadaama loo baahday in la bayaa-miyo nidaam qeexayaa cashuuraadka la saaro ka ganacsiga jaadka lagu isticmaalo deegaanka gudiihisa iyadoo tixgalin garaa la siinayo dabeecadaha gaarka ee jaadka iyo nidaamka cashuureed ee ku habboon.

Maadaama dhaq-dhaqaaqyada ganacsi ee jaadku u ahmiyaad wayn u leeyahay kor u qadiida dakhliga deegaanka iyo hirgalinta barnaamijyada dhaqaale, bulsho iyo maamulka suuban ee Dawlada Deegaanka waxaa lagama maarmaan ah in la xoojiyo nidaamka maamul ee dakhli uruurinta & dabagalka canshuurta jaadka.

Sidaasi awgeed, Golaha deegaanku isagoo ka duulayaa qodobka 49^{aad} 3 (b) ee dastuurka dib loo habeeyay ee Dawladda Deegaanka Soomaalida, wuxuu bayaaminaya sidan.

አዋጅ ቁጥር ፳፭/፳፫
የሶማሌ ክልላዊ መንግሥት የጫት
ቀረጥን ለመወሰን የወጣ አዋጅ

በክልል ውስጥ ግልጋሎት የሚውል የጫት ምርት ቀረጥ አሰባስቦን አወሳሰንና ቁጥጥርን ለማጠናከር እንዲሁም ለመንግሥት ከፍተኛ ገቢን ማስገኘት አስፈላጊ ሆኖ በመገኘቱ ::

የጫት ንግድ እንቅስቃሴ የክልሉን ገቢ በማሳደግ ረገድ ከፍተኛ አስተዋጽኦ የሚያደገ በመሆኑና የክልሉ መንግሥት ሊከናወኑ የሚችሉ ማህበራዊና የመልካም አስተዳደር ፕሮግራሞች በማስፈጸም አጋዥ በመሆኑ የቀረጥ ስርዓቱን ማጠናከር አስፈላጊ ሆኖ በመገኘቱ ::

የሶማሌ ክልላዊ መንግሥት ም/ቤት በተሸሸለው የክልሉ ህገ-መንግሥት አንቀጽ ፵፱/፫/ሀ/ መሠረት የሚከተለው አውጆል ::

PROCLAMATION NO 65/2000
SOMALI REGIONAL STATE
CHAT TAX
PROCLAMATION

Whereas, it is found necessary to strengthen the assessment collection and control of tax on Chat products and thereby to administer it with view to enable the Government to generate more revenue.

Whereas, the transformation of chat trade is high paramount for the execution of Economic, social and good governance packages of the regional state, it is found necessary to consolidate the administration and collection of chat tax.

Now therefore, in accordance with Articled 49(3) (A) of the Revised Constitution of the Somali regional state, it is hereby proclaimed as follows;

Qaybta Koowaad

Guud ahaan

Qodka 1^{aad} :- Cinwaan Gabaan

Bayaankan waxaa loogu yeedhi karaa “Bayaanka Bayaaminta Canshuurta Jjaadka ee Dawladda Degaanka Soomaalida”, Bayaan Tirsi65/2000.

Qodka 2^{aad} :- Qeexid

Haddaan haboonaanta eraygu macno kale siin, bayaankan dhexdiisa;

1. “Deegaan” waxaa loolaa jeedaa Deegaanka Soomaalida ee lagu qeexay aodobka 47^{aad} (1) ee Dastuurka Jamuriyaada Dimuqraadiga Federaalka Itoobiya.
2. “Golaha Hawl-fulinta “ waxaa loola jeedaa Golaha hawl-fulinta ee Dawladda Degaanka Soom aalida ee leh awooda ugu sareeysa ee sharci fulineed ee deegaanka.
3. “Xafiiska “ waxaa loola jeedaa Xafiiska Dakhliga ee Dawladda Deegaanka Soomaalida.
4. “ Canshuur” waxaa loola jeedaa sida uu dhigayo bayaankani Cashuurta la sarayo jaadka ee loo xeereynayo dawlada deegaanka.
5. “ Qof “ waxaa loola jeedaa qofka caadiga ama shirkad kasta oo aqoonsi sharci leh ama aan lahaynba.
6. “ Booliska dabagaalka” waxaa loola jeedaa booliska ama askarta maleeshiyada ee hab wafaaqsan bayaankan lagu hawlgaliyay.

Qaybta Labaad

Qodka 3^{aad} :- Bixinta & xadaynta Cashuurta jaadka

1. Qofkasta oo ula jeedo ganacsi deegaanka u soo galinaya waxaa ku waajib ah inu bixiyo cashuurta uu xeeriyano bay aankani.
2. Cadadka canshuureed ee hab wafaaqsan farqada 1^{aad} ee qodobkan lagu bixin doona waa sidan hoos ku cad;
 - b). Jaadkasta oo Deegaanka soo gala islamakaana deegaanka gudiihisaa lagu isticmaalayo waxaa halka kilo laga qaadayaa 3 birr.

ክፍል አንድ

ጠቅላላ

አንቀጽ ፩. አጭር ርዕስ

ይህ አዋጅ የሶማሌ ክልላዊ መንግሥት የጫት ቀረጥን ለመወሰን የወጣ አዋጅ ቁጥር ፳፭/፪ሺ ተብሎ ሊጠቀስ ይችላል።

አንቀጽ ፪. ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ከልሆነ በስተቀር በዚህ አዋጅ ውስጥ

- ፩. “ክልል” ማለት በኢ.ፌ.ዲ.ሪ ህገ-መንግስት አንቀጽ 47(1) መሠረት የተቋቋመው የሶማሌ ክልል ነው ።
- ፪. “ አስፈፃሚ ምክርቤት” ማለት የሶማሌ ክልላዊ መንግስት ከፍተኛ የአስፈፃሚነት ሥልጣን የተሰጠው አካል ነው.
- ፫. “ቢሮ” ማለት የሶማሌ ክልል የገቢዎች ቢሮ ማለት ነው.
- ፬. “ቀረጥ” ማለት በዚህ አዋጅ መሠረት ለክልሉ መንግሥት የሚከፈል ገቢ ነው.
- ፭. “ሰው” ማለት ማናቸውም የተፈጥሮ ሰው ወይም በህግ የሰውነት መብት የተሰጠው ቢሆንም ባይሆንም ማናቸውም ድርጅት ነው.
- ፮. “ተቆጣጣሪ ፓሊስ” ማለት በዚህ አዋጅ መሠረት የተመደበ ፓሊስ ወይም ሚሊሺያ አባል ነው።

ክፍል ሁለት

አንቀጽ ፫. ስለ ቀረጥ አወሳሰንና አከፋፈል

- ፩. የጫት ምርትን በይዘታው ሥር በማድረግ ለንግድ ወደ ክልሉ የሚያጓጉዝ ወይም በማናቸውም ሌላ መንገድ ለሽያጭ የሚያቀርብ ሰው በዚህ አዋጅ በተደነገገው መሠረት ቀረጥ የመክፈል ግዴታ አለበት።
- ፪. ቀረጡ ቀጥሎ በተመለከተው ተመን እየተሰላ ይከፈላል
 - ሀ) ለክልሉ ግልጋሎት እንዲውል በሚጓጓዝ የጫት ምርት ላይ በአንድ ኪሎ ግራም ብር 3 (ሦስት) ይከፈላል።

**Part One
General**

1. Short Title

This proclamation may be cited as “The Somali Regional State Chat Tax Proclamation No 65/2000”.

2. Definition

Unless the context requires otherwise in this proclamation;

1. “Region” means the Somali regional state specified under Article 47(1) of the constitution of Federal Democratic Republic Of Ethiopia
2. “Executive Council” means the Somali regional state Executive organ with the highest Administrative power of the Regional Sate.
3. “Bureau” means the Somali regional state Revenue Bureau.
4. “Tax” means a revenue to be paid to the Somali regional state pursuant of proclamation.
5. “Person” means any natural person or entity irrespective of having juridical personality.
6. “Controlling police” means a police or militia force assigned in accordance with this proclamation.

Part Two

3. Levying and payment of chat Tax

1. Any person possessing or transporting Chat products for sale of domestic consumption within the region shall pay the tax determined in accordance with this proclamation
2. The tax to be assessed and paid pursuant to sub Article 1 of this Article shall be as follows;
 - (a). On Chat products to be utilized or transported for domestic consumption at the rate of Birr 3 {three} per kilogram.

- 3. Jaadka lagu cashuuray sida u
- 4. u xeerinayo farqada 2^{aad} xarafka (b) ee qodobkan waxaa laga dhaafay cashuurta macaashul-macaashka iyo mida iibkaba.
- 5. Cashuurtan waxaa lagu qaadaya ama loo bixinayaa habka iyo goobta baadhista & dabagalka ee Golaha hawl-fulintu go'aamiyo .

Qodka 4^{aad} :- Jiwaanka qabaashada dakhliga

Cashuurta la ururinayo waxaa lagu qabanayaa jiwaanka sharciga ee xafiisku u diyaariyay qabashada dakhligan iyadoon la kala reebin marka shaqaalaha u xilsaraan hawshan intuna jaarin u saxeexo ayuu xashiida 1^{aad} siinayaa qofka cashuurta bixiyay.

Qodka 5^{aad} :- Awoodaha & Waajibaadka Xafiiska

- 1. Isagoo ka duulayaa habka iyo goobaha in cashuurta lagu uruuriyo loo go'aamiyay ayuu isagoo ka hargalinayaa qaab-dhismeedkiisa ayuu baadhaa, miisaama isla markaana intu cashuurta ku waajibtay xadeeyo ka uruuriyo.
- 2. Jaadka isagoon cashuur laga bixinin xoog ku dhaafa goobta baadhista ee uruurinta ama la helo isagoo si sharci darro ah u socoda intu la wareego ayuu si uuna u xumaan (u guban) si deg-deg ah u iibiyaa haddi uu iibsami waayana guba ama qaab kale ku babi'yaa .
- 3. Si loo xaqijiyo in lagu dhaqmo nidaamka iyo sharciga u yaala uruurinta cashuurta jaadka ayuu markasta goobta baadhista ee cashuur uruurinta u diraa kormeerayaal baadhis ku sameeya jaadka isla markaana cida ay khuseeyso ayuu warbixin ku sabsan natijada kormeerka baadhista u gudbiyaa.
- 4. wuxuu soo saara islamakaana dhaqan-geliyaa nidaam kasta oo lagu xoojinayo uruurinta dakhligan.

፫. በዚህ አንቀጽ በንዑስ አንቀጽ 2(ሀ) መሠረት ቀረጥ የተከፈለበት የጫት ምርት ላይ የገቢ ግብርና የሽያጭ ታክስ አይጠየቅም

፬. ቀረጡ በክልሉ አስፈፃሚ ምክርቤት በሚወስነው መቆጣጠሪያ ጣቢያና ሁኔታ ይከፈላል።

አንቀጽ ፬. ስለ ደረሰኝ

ስለተሰበሰበው ቀረጥ ለዚህ ገቢ የተዘጋጀው ሕጋዊ የቢሮው ደረሰኝ ሳይጎረድ በሦስቱም ቅጠሎች ላይ ጉዳዩ በሚመለከታቸው ሠራተኞች ከተፈረመ በኋላ ዋናው ተጎርዶ ቀረጡ ለከፈለው ሰው ወዲያውኑ ይሰጣል።

አንቀጽ ፭. የቢሮው ስልጣንና ተግባር

ቢሮው፡-

፩. ቀረጡን እንዲሰበሰብ በተፈቀደው መቆጣጠሪያ ጣቢያና ሁኔታ መወቅሩን በመዘርጋት ይፈትሻል ፡- ይመዘናል ቀረጡን አስልቶ ይሰበሰባል ቁጥጥር ያደርጋል።

፪. ቀረጥ ሳይከፈልበት የመቆጣጠሪያ ጣቢያውን ጥሶ የተገኘ ወይም በሕግ ወጥ መንገድ ሲንቀሳቀስ የተገኘውን የጫት ምርት ይወርሳል ሳይበላሽ ወዲያውኑ ሽጦ ገቢ ያደርጋል ካልተሸጠ ይቃጠላል ወይም በሌላ ሁኔታ ያስወግዳል ።

፫. የጫት ምርት ቀረጥ አሰባሰብ ህግና ስርዓቱን የተከተለ መሆኑን በየግዜው በየመቆጣጠሪያው ጣቢያው ላይ ኢንስፔክተሮች ተገኝተው ምርመራ እንዲያካሄድ ያደርጋል ውጤቱንም ለሚመለከተው አካል ሪፖርት ያደርጋል።

፬. አስፈላጊ የሆኑ የአፈጻጸም ሥርዓቶችን በመቀየሪያ ያወጣል ተግባራዊም ያደርጋል ይዘረጋል።

3. Chat products on which tax is assessed and paid pursuant to Sub-Article (2) (a) of this Article shall be exempted from payment of profit and sales tax.

4. The tax shall be paid at stations and in a manner prescribed by the Executive council.

4. Receipt

All concerned employees shall sign on the three copies of the receipt prepared for this purpose by the bureau before the detachment of this copies and the original copy shall be given to the taxpayer immediately

5. Powers and Duties of the Bureau

The Bureau shall have the power;

- 1. To establish a structure to inspect and weigh the product as well as assess and collect the tax and make the necessary control at the station and in a manner prescribed to collect the tax.
- 2. To confiscate a Chat product that passed the station without paying the tax or found being transported illegally and sale immediately the product before it perishes where it is not sold to burn or dispose it off in manner it thinks fit.
- 3. To send inspectors to the stations to check whether the collection of the tax on chat products is in accordance with the rules and regulation and report their findings to the concerned body
- 4. To adopt the necessary systems for the effective implementation of the collection of tax on Chat products

Qodka 6^{aad} :- **Dabagalka**

Si loo xoojiyo nidaamka uruurinta cashuurta waxay dawladu uu hawgalin booliska baadhista iyo dabgaalka.

Booliska dabagalku:-

- b). Waxaa awood loo siiyay in uu gacanta ku dhigo cida Goobta baadhista & dab agalka iyada oo aan cashuur bixinin jaadka dhaafi sa ama si qarsoodi ah u gudbisa, qaada ama u qaada ama ka qayb qaadata la baxsiga cashuurta
- t). Waxaa awood loo siiyay in uu baadho, joojiyo gacantana ku dhigo cidkasta ama gadiidkasta oo ka qayb qaata falalka ku cad farqada 2^{aad} xarafka (b) ee qodobkan.
- j). Waa in uu 24 saacadood gudahood dadka & gaadiid ka u gacanta ku dhigay ugu gudbiyaa xarunta booliska ee ugu dhaw.
- x). Jaadka sharci darada ee la gula gudbo ee uu qabto wuxuu u gudbinayaa mas uulka goobta baadhista & dabagalka ee xafiiska

Qodka 7^{aad} :- **Gunnada**

- 1. Shaqaalaha & booliska ka hawl galaya goobaha baadhista & dabagalka cashuurta jaadka wuxuu xafiisku siinayaa sacadaha dheeriga ee ay shaqeeyaan gunno ku saleysan xeerka maamulka shaqaalaha dawlada.
- 2. Sida uu xeerinayo bayaankani cida booliska dabagalka ama cida kale ee ay khuseeyso u soo sheegta ama u soo qabata jaad aan cashuur laga bixinin waxaa iibka jaadkaas uu soo sheegay ama soo qabtay laga siinayaa gunno lagu saleynayo xeerka uu soo saari doono Xafiisku.

አንቀጽ ፮ ስለ ቁጥጥር

፩. የቀረጡን አሰባሰብ ይበልጥ ለማጠናከር ተቆጣጣሪ ፓሊስ በመንግሥት ይመደባል።

፪. ተቆጣጣሪው ፓሊስ፡-

- ሀ). የጫት ምርት ቀረጥ ሳይከፈል የመቆጣጠሪያ ጣቢያ የጣሰ ወይም በማንኛውም ሁኔታ በድብቅ ያጓጓዘ ወይም የጫነ ወይም ያስጫነ ወይም የተባበረ ወይም
- ለ). የፍተሻ ስራ አንዳይከናወን ሁከት የፈጠረ ወይም ያስተባበረ ወይም የተባበረ ማንኛውም ሰው ወይም ተሽከርካሪ ወይም የተጫነ አንስሳ ላይ ተገቢ የሆነ ኃይል የማስቆም ወይም የመፈተሽ ወይም በቁጥጥር ስር የማድረግ ስልጣን አለው
- ሐ). በዚህ ሁኔታ የተያዘውን ማንኛውንም ሰው ወይም ተሽከርካሪ በ24 ሰዓት ውስጥ በአቅራቢያ ለሚገኘው ፓሊስ ጣቢያ ያስረክባል
- መ). በህግ ወጥ መንገድ ሲንቀሳቀስ የተያዘውን የጫት ምርት ወዲያ ውኑ ለመቆጣጠሪያ ጣቢያው ኃላፊ ያስረክባል።

አንቀጽ ፯. ስለ አባልና ኮሚሽን

፩. በጫት ምርት ቀረጥ አሰባሰብና ቁጥጥር ላይ የተመደቡ የቢሮ ሰራተኞችና ተቆጣጣሪ ፓሊሶች የክልሉ የመንግሥት ሠራተኞች አስተዳደር ቢሮ በሚያወጣው መመሪያ መሰረት ከመደበኛ የሰራ ሰዓት ውጭ ለተሰራው ስራ በቢሮው አበል ይከፈላል።

፪. በዚህ አዋጅ መሰረት ቀረጥ ያልተከፈለበትን የጫት ምርት ለተቆጣጣሪ ፓሊስ ወይም ለሚመለከተው አካል ቀድሞ ለሳወቀ ወይም ይዞ ላቀረበ ሰው ቢሮው በሚያወጣው መመሪያ ተመን መሰረት ከተያዘው ጫት ምርት ሽያጭ ላይ ወርታ (ኮምሽን) ይከፍላል።

6. Control

- 1. To strengthen the collection of the tax the government shall assign a controlling police.
- 2. The controlling police shall:-
 - a). have the power to stop or search or hold under custody using reasonable force when anyone illegally passes the station with out paying the tax or cooperates to do so
 - b). is empowered to stop, search and seize any person or vehicle found to copulate for the commission of such acts specified under sub-Article 2(a) of this Article..
 - c). Bring any person or vehicle held under custody to the nearest police station within 24 hours.
 - d). Immediately handover to the inspection officer of the Bureau when it seizes the Chat product on which tax is not paid.

7. Allowances and Commission

- 1. The Bureau shall in accordance with the directives issued by the civil services bureau of the region pay allowances for an overtime work done by its employees and controlling police.
- 2. The bureau shall in accordance with the directive of the Bureau pay a commission for any person who reports or who seizes and brags the Chat products on which tax is not paid from the proceeds of the sale of the Chat product.

Qodka 8^{aad} :- Waajibaadka ku gacan siinta

1. Waxaa xafiiskasta, qofkasta, iyo uruur-xaafadeedkasta ku waajib ah in uu is garab taago dhaqan-gelinta qodobada bayaankan.
2. Qofka oo la kulma jaad aan cashuur laga bixin ama jaad laga bixiyay cashuur heerkii loo baahnaa ka hooseysa waxaa waajib ka saran yahay in uu la socod siiyo booliska dabagalka ama cida ay arintani khuseyso ee kale.
3. Qofka soo sheega jaadka aan cashuurta laga bixin cida uu yahay lama shaciinayo

Qodka 9^{aad} :- Ganaaxa.

1. Qofkasta oo isaga oo aan cashuur bixin haddii uu isku dayo in uu dhaafo goobta baadhista & dabagalka jaadka ama uu jaadka ku qariyo gadiidka dhexdiisa waxaa lagu ganaaxayaa cashuur aan ka yarayn tan uu jaadka ka bixinayo iyo xadhig aan ka yareyn saddex billod kana badnayn hal sano.
2. Qodobkan farqadiisa ^{1^{aad}} danbiyada ku xusan haddii ay yihiin danbiyo la galay iyadoo xoog la adeegsanayo ama cid kale la kaashanayo ganaaxu waxa uu noqonayaa mid aan ka yarayn cashuurtii laga qaadi lahaa jaadkaas & xadhig dhan sannad ilaa saddex sanno.
3. Si aan jaadka cashuur looga qaadin cida buuq sameysa ama isku dayda in ay samayso waxaa lagu ganaaxayaa xadhig dhan hal bil ilaa lix bilood ama 300 birr ilaa 1000 birr oo lacag ah ama labadaba.
4. Cida fojari (been-abuura ah) u sameysa una isticmaasha Foomka, Xaashida (jiwanka), shaabada, aqoonsiga, saxeexa, & labiiska cashuur qadayaasha ama si sharciga ka baxsan u qaybisaa ama ugu fa'iidayata ama gacantisa lagu helo waxaa lagu ganaaxayaa 10,000 birr ilaa 15,000 birr iyo xadhig dhan shan ilaa toban sanno ama labada ganaax oo wada socoda.

አንቀጽ ፳. የመተባበር ግዴታ

- ፩. ይህ አዋጅ ተግባራዊ ለማድረግ ማንኛውም ሰው የመንግስት ተቋም ወይም የቀበሌ ማህበራት የመተባበር ግዴታ አለበት።
- ፪. ቀረጥ ያልተከፈለበት ወይም በአነስተኛ የተከፈለበት የጫት ምርት መኖሩን ያወቀ ማንኛውም ሰው ለተቆጣጣሪው ፓሊስ ወይም ለማመለከተው ሌላ አካል ወዲያውኑ ማሳወቅ አለበት።
- ፫. ቀረጥ ያልተከፈለበትን የጫት ምርት ያሳወቀው ሰው ማንነት በሚሰጥር ይጠበቃል።

አንቀጽ ፱. ስለ ቅጣት

- ፩. ማንኛውም የጫት ባለይዞታ ወይም በለንብረት የሆነ ሰው ቀረጥ ሳይከፍል መቆጣጠሪያ ጣቢያ ለማለፍ ከሞከረ ወይም ከለፈ ወይም በተሽከርካሪው አካል ውስጥ ጫት ከደበቀ በጫቱ ላይ ሊከፍል ከሚገባው ቀረጥ በማያንስ መቀጮና ከሦስት ወር የማያንስና ከአንድ ዓመት በማይበልጥ እስራት ይቀጣል።
- ፪. በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተጠቀሰው ጥፋት የተፈጸመው ኃይል በመጠቀም ወይም ከሌሎች ሰዎች ጋር በመተባበር ከሆነ በጫቱ ላይ ሊከፈል ከሚገባው ቀረጥ በሚያንስ የገንዘብ መቀጮና ከ፩ (አንድ) ዓመት እስከ ፫ (ሦስት) ዓመት በሚደርስ እሥራት ይቀጣል።
- ፫. የጫት ምርት ቀረጥ እንዳይከፈል ሁከት የፈጠረ ወይም ለመፍጠር የሞከረ ማንኛውም ሰው ከአንድ ወር እስከ ስድስት ወር በሚደረስ እሥራት ወይም ከብር ፫ መቶ (ሶስት መቶ) እስከ ፩ሺ (አንድ ሺህ) የገንዘብ መቀጫ ወይም በሁለቱም ይቀጣል።
- ፬. ቢሮው ለጫት ምርት የሚጠቀምበትን ቅጽ፣ ማህተም፣ ደረሰኝ፣ መታወቂያ፣ ምልክት፣ መለያ፣ ፊርማ፣ የደንብ ልብስ አስመስሎ የሰራ፣ ከህግ ውጭ ያከፋፈለ ወይም የተጠቀመ ወይም በእጁ የተገኘ ማንኛውም ሰው ከብር ፫ሺ (አስር ሺህ) እስከ ፲፭ሺ (አስራ አምስት ሺ) የገንዘብ መቀጫ ወይም አምስት እስከ አስር አመት የሚደርስ እስራት ወይም በሁለቱም ይቀጣል።

8. Duty to cooperate

1. Any person or public organ or kabala Association shall have the duty to cooperate for the effective implementation of the provisions of this proclamation.
2. Any person who has information about the existence of chat products on which tax is not paid or not fully paid shall immediately report to the controlling police or to any other concerned person.
3. The identity of the informant shall not be disclosed.

9. Penalties

1. Any person who possesses or owns chat product and passes or attempts to pass the station without paying the tax or who puts such products in the body of a vehicle for the purpose of hiding shall be punishable with fine not less than the amount of tax payable on the chat and with imprisonment not less than three month and not exceeding three years.
2. Where the offence stated under sub-Article {1} of this Article is cooperated or committed with use of force Shall be phished fine not less than the amount of tax payable on the chat product and imprisonment from one up to three years.
3. Any person who obstructs or attempts to obstruct the payment of tax on chat products shall be punishable with imprisonment from one up to six months or fine from three hundred up to one thousand birr or both. (Commutatively)
4. Any person who forges or unlawfully distributes or uses or possesses instruments which the bureau uses to collect tax on chat products such as atom, seal, receipt, identity card, mark or uniform is punishable with fine from ten up to fifteen thousand Birr or with an imprisonment from five to ten years or both (commutatively)

- 5. Qofka loo xilsaaray in uu uruuriyo ama dabagal ku sameeyo cashuurta jaadka ama u qabto shaqooyinka kale oo la halmala cashuuradku uu galo danbi la xidhiidha shaqadan waxaa lagu ciqaabi hab wafaaqsan qodobka 62^{aad} ee bayaanka tirsigiisu yahay 12/1991 ee Maamulka Maali yada Dawlada Deegaanka Soomaalida.
- 6. Booliska dabagalku haddii uu lalush ka qaato ama xidhiidh qaraabanimo gacan kaga geysto la baxsiga canshuurta ama uu gudaan waayo waajibaadka ka saran ilaalinta canshuurta waxaa lagu ganaaxayaa xadhig dhan sanad ilaa shan sano ama lacag dhan 7,000 birr ilaa iyo 12,000 birr ama labada ganaaxba.
- 7. Gaadhiga lagula baxsado jaad aan cashuur laga bixin ama gaadhiga wada jaad aan cashuur laga bixin ee goobta baadhista & dabagalka si xoog ah ama si khayaano ah ku dhaafa waxaa lagu ganaaxayaa xayiraad ka badnayn 10 maalmood kana yar hal bil sidoo kale wadaaha xayiraad liisaanka ama ganaax dhan 1000 ilaa 2000 ama labada.
- 8. ganaaxyada ku cad qoddobka bayaankan waxaa lagu qadi xeerka ciqaabta ama xeerasha kale marka ay xeerinayaan ciqaab ka culus mida qodobkan u dhigayo.

Qaybta Saddexaad

Qodobka Kala Duwan

Qodkka 10^{aad} :- Soo saarida xeer

Golaha hawlfulinta ee deegaanku wuxuu soo saari karaa x/nidaameedyada lagama maar maanka u ah habsami u meel-maarinta qodobada bayaankan

፩. የጫት ምርት ቀረጥ እንዲሰበ ሰብ ወይም እንዲቆጣጠር ወይም ከዚህ ጋር የተያያዘ ሌላ ስራ እንዲሰራ የተመደበ የቢሮው ሰራተኛ ጥፋት ከፈጸመ በሰማሌ ክልላዊ መንግስት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፲፪/፲፱፻፺፩ አንቀጽ 62 መሠረት ይቀጣል።

፪. ተቆጣጣሪው ፓሊስ መደለያ ከተቀበለ ወይም በዝምድና ወይም በሌላ ግንኙነት ቀረጥ ያልተከፈለበትን የጫት ምርት የጫነ ተሽከርካሪ ካሳለፈ ወይም እንዲያልፍ ከተባበረ ወይም ከቀረጡ ጋር የተያያዘ ሌላ አይነት ሕግ ወጥ ተግባር ከፈጸመ አንድ አመት እስከ ሰባት አመት በሚደርስ እሥራት ወይም ከብር ፲ሺ (አስር ሺህ) እስከ 10,000 (አስር ሺህ) የገንዘብ መቀጮ ወይም በሁለቱም ይቀጣል።

፫. ቀረጥ ያልተከፈለበት የጫት ምርት ተጭናበት የመቆጣጠሪያ ጣቢያን እንዲጥስ የተደረገበት ወይም በአካሉ ውስጥ ይህንኑ ደብቆ ለማሳለፍ የተሞከረበት ተሽከርካሪ ከአስር ቀን ለማያን ስና አንድ ወር ለማይበልጥ ጊዜ የመከናወኑ የሹፊር መንጃ ፈቃድ ዕገዳ ወይም ከአንዲ ሺ እስከ ሁለት የገንዘብ መቀጮ ወይም በማኅበራዊ ፍርድ ቤት የአሥራት ቅጣት ይወሰንበታል።

፬. በዚህ አንቀጽ የተደነገጉት ቅጣቶች ቢኖሩም በወንጀለኛ ሕግ ወይም በሌላ ህግ የበለጠ ቅጣት የሚያስቀጡ ጥፋቶች የሚመለከቱ ድንጋጌዎች ተፈጻሚዎች ይሆናሉ።

ከፊል ሦስት
ልዩ ልዩ ድንጋጌዎች
አንቀጽ ፲. ደንብና መመሪያ የማውጣት ስልጣን

፩. የክልሉ አስፈጻሚ ም/ቤት ይህንን አዋጅ አፈጻጸም የሚረዱ ደንቦች ሊወጣ ይችላል።

5. Where the employee who is assigned to collect the tax or control the tax collection or do any other related work has committed an offence shall be punishable in accordance with Article 62 of the Somali Regional State Financial Administration Proclamation No 12/1991.

6. Any controlling police who takes bribe or by baptism or by other relationship fails to discharged his duties to wards the collection of tax allows passing a vehicle or who cooperates for shall be the fax punished with imprisonment from one to five years or fine from seven thousand up to twelve thousand birr or both. (Commutatively)

7. a vehicle which passes or attempts to pass the station carrying or hiding in its body chat products on which tax is not paid shall be kept under custody for not less than ten days and not exceeding one month as well as suspension of driving license of the driver or a fine from one thousand up to two thousand birr or both (commutatively)

8. Irrespective of the penalty provisions of this proclamation the provisions of the penal code or other laws shall be applicable to these offences when they impose severe penalty.

Part Three
Miscellaneous Provisions

10. Power to Issue Regulations and Directives

1. The Executive Council of the Regional State shall have the power to issue regulations necessary for the implementation of the provisions of this proclamation.

