DAWLADDA DEEGAANKA SOOMAALIDA
DHOOL GAZETA
Somali Regional State
የሶማሌ ክልላዊ መንግሥት

Qimaha ያንዱ ዋጋ Unit Price ብር **167.51**	Dhool Gazeta Waxaa Soo Saara Golaha Xildhibaanada Dawladda Deegaanka Soomaalida	✉ 392

Bayaan Tirsi 238/2017 Waxka beddelka Bayaanka Go'aaminta Gunada Isticmaalka Dhulka Miyiga Iyo Cashuurta Wax Soo Saarka Beeraha ……..…… Bog 1203	**አዋጅ ቁጥር** 238/2017 **የገጠር መሬት መጠቀሚያ ክፍያ እና የእርሻ ሥራ ገቢ ግብር (ማሻሻያ) አዋጅ**.....**ገጽ** 1203	Proclamation No.238/2025 Rural Land Use Fee And Agricultural Income Tax Levying (Amendment) Proclamation….. Page 1203

BAYAAN TIRSI 238/2017

BAYAANKA WAX KA BEDDELKA BAYAANKA GO'AAMINTA GUNADA ISTICMAALKA DHULKA MIYIGA IYO CASHUURTA WAX SOO SAARKA BEERAHA EE DAWLADDA DEEGAANKA SOOMAAALIDA

Madaama oo ay lagama maar maan noqotay in waxka badal lagu sameeyo bayaanka Go'aaminta Gunada Isticmaalka Dhulka Miyiga Iyo Cashuurta Wax Soo Saarka Beeraha ee Dawladda Deegaanka Soomaaalida ee tirsigiisu yahay, Bayaan Tirsi: 230/2015.

Hadaba, iyada oo la raacayo qodobka 49 (3, B) ee Dastuurka Dib Loo Habeeyay Ee Dawladda Deegaanka Soomaalida waxaa la bayaamiyay sidan:

1. **Cinwaan Gaaban**

Bayaankan waxa loogu yeedhi kara "**Bayaanka wax ka beddelka Bayaanka Go'aaminta Gunada Isticmaalka Dhulka Miyiga Iyo Cashuurta Wax Soo Saarka Beeraha, bayaan tirsi: 238/2017"**

አዋጅ ቁጥር 238/2017

በሶማሌ ክልላዊ መንግሥት የገጠር መሬት መጠቀሚያ ክፍያ እና የእርሻ ሥራ ገቢ ግብር ለመወሰን የወጣ አዋጅን ለማሻሻል የወጣ አዋጅ

የሶማሌ ክልላዊ መንግሥት የገጠር መሬት መጠቀሚያ ክፍያ እና የእርሻ ሥራ ገቢ ግብር ለመወሰን የወጣ አዋጅ ቁጥር 230/2015 **ማሻሻል አስፈላጊ ሆኖ በመገኘቱ፤**

በተሻሻለው የሶማሌ ክልላዊ መንግሥት ሕገ መንግሥት አንቀጽ 49(3፣ ሀ) **መሠረት የሚከተለው ታውጇል።**

1. **አጭር ርዕስ**

ይህ አዋጅ "የገጠር መሬት መጠቀሚያ ክፍያ እና የእርሻ ሥራ ገቢ ግብር ለመወሰን የወጣ አዋጅ (ማሻሻያ) አዋጅ ቁጥር 238/2017" ተብሎ ሊጠቀስ ይችላል።

PROCLAMATION NO. 238/2025

A PROCLAMATION TO AMEND THE SOMALI REGIONAL STATE RURAL LAND USE FEE AND AGRICULTURAL INCOME TAX LEVYING PROCLAMATION

WHEREAS, it has become necessary to amend the Somali Regional State Rural Land Use Fee and Agricultural income tax levying Proclamation No. 230/2023.

NOW, THEREFORE, in accordance with Article 49(3, A) of the Revised Constitution of the Somali Regional State, it is hereby proclaimed as follows:-

1. **Short Title**

This Proclamation may be cited as " **Rural Land Use Fee and Agricultural Income Tax Levying (Amendment) Proclamation No. 238/2025''**.

2:- **wax ka beddel**

bayaanka Go'aaminta Gunada Isticmaalka Dhulka Miyiga Iyo Cashuurta Wax Soo Saarka Beeraha ee Dawladda Deegaanka Soomaaalida, bayaan tirsi:- 230/2015, waxaa lagu sameeyay wax ka bedelkan:

1. Qodobka 6aad ee bayaanka waa la tir-tiray waxaana lagu bedelay Qodobkani 6aad ee cusub:-

6''. **Cadadka gunada iyo Canshuurta ay bixinayan Shirkadaha iyo Ururada Maalgashigu**

Iyadoon aan Waxba loo dhimayn in arrimaha lagu xeeriyay qodobka 5aad ee Bayaanka iyo shuruucda kale ee Maalgalinta ee dhaqan galka ah. cadadka gunada iyo canshuurta wax soo saarka beeraha ee ururada Maalgalinta iyo Shirkadaha horumarinta wax soo saarka beeraha ee ka jira deegaanka ama heer federal ee ka hawlgala deegaanka gudihiisu waxay noqon (1) halkii Hectarkii 750 birr oo ah gunada isticmaalka dhulka iyo canshuurta dakhliga wax soo saarka beeraha.

2:- waxaa bayaanka lagu soo daray qodobkani cusub ee 9aad oo ku xigayaa Qodobka 8aad ee bayaanka iyadoo Qodobka 9aad iyo kuwa ku xigaba ay dib u guurayaan sida ay u kala horeeyaan:-

9''. Cashuuraha kale ee la halmaala Isticmaalka Dhulka Miyiga ee loo adeegsanayo hawlaha maalgalinta ee aan si cad loogu sheegin bayaanka waxay noqon 300 oo birr hectarkiiba.

2:- **ማሻሻያ**

የሶማሌ ክልላዊ መንግሥት የገጠር መሬት መጠቀሚያ ክፍያ እና የእርሻ ሥራ ገቢ ግብር ለመወሰን የወጣ አዋጅ ቁጥር 230/2015 **እንደሚከተለው ተሻሽሏል፤**

1. **የአዋጁ አንቀጽ** 6 **ተሰርዘው በሚከተሉት አዲስ አንቀጽ** 6 **ተተክተዋል፡፡**

''6/ **በድርጅቶችና ኢንቨስተሮች የሚከፍል የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ተመን**

በዚህ አዋጅ አንቀጽ 5 ሰር የተጠቀሰውና በሥራ ላይ ባሉ የኢንቨስትመንትና ሌሎች ሕጎች የተደነገገው ቢኖርም በክልሉ ወይም በፌዴራል መንግሥት ሥር የሚተዳደሩ ድርጅቶችና ኢንቨስተሮች የሚከፍል የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ተመን ብየሄክታሩ 750 **ብር ይሆናል፡፡**

2. **በአዋጁ አንቀጽ** 8 **ሥር የሚከተሉት አዲስ አንቀጽ** 9 **ተጨምሮ ነባሩ አንቀጽ 9 እና ሌሎች አንቀጾች እንደቅደም ተከተላቸው ተሸጋሽጓል፤**

''9). **የገጠር መሬትን ለኢንቨስትመንት ከማዋል ጋር በተያያዘ በአዋጁ በግልፅ ያልተቀመጡ ሌሎች ታክሶች በሄክታር** 300 **ብር ይሆናል፡፡**

2:- **Amendment**

The Somali Regional State Rural Land Use Fee and Agricultural income tax levying Proclamation No. 230/2023 is hereby amended as follows:

1. Article 6 of the proclamation is deleted and replaced by the following new Artice 6.

''6). **Rate of rural landholding fees and Agricultural Income Tax to be paid by Agricultural Development Enterprises and private investors**

Without prejudice to Article 5 of this proclamation and other applicable Investment Laws. The Rate of rural landholding fees and Agricultural Income Tax to be paid by Agricultural Development Enterprises and private investors established at the regional or federal level operating in the region is 750 birr per hectar.

2. The following new Articles (9) is added after Article (8) of the Proclamation and the existing Articles (9) and the following provisions are re-numbered subsequently:

''9). Other taxes related to the use of rural land for investment purposes that are not clearly stated in the proclamation shall be birr 300 per hectare.

3:- **Mudada dhaqangalka**

Bayaankani waxa uu dhaqangelayaa laga bilaabo maalinta u ansixiyo Golaha Xildhibaanada ee Deegaanku.

Jigjiga, waxaa la ansixiyay 8/Yakatiit, 2017 T.I

MUSTAFE MUXUMED CUMAR

MADAXWEYNAHA DAWLADDA DEEGAANKA SOOMAALIDA

3. **አዋጁ የሚጸናበት ጊዜ**

ይህ አዋጅ በክልሉ ምክር ቤት ከፀደቀበት ቀን ጀምሮ የፀና ይሆናል።

ጅግጂጋ የካቲት 8 ቀን 2017 ዓ.ም

ሙስጠፌ ሙሀመድ ኡመር

የሶማሌ ክልላዊ መንግሥት ፕሬዚዳንት

3. **Effective Date**

This proclamation shall inter into force upon the date of its approval by the State Council.

Done at Jig-jiga, This 15th day of February 2025

MUSTAFE MUHUMED UMER

PRESIDENT, SOMALI REGIONAL STATE