

IIB MA GALE

# FAAFINTA RASMIGA AH

الرسمية



الجريدة

Sannadka 13aad Muqdisho 1 Jenaayo 1985 L. 6

JAMHUURİYADDA DIMOQRAADIGA SOOMAALIYA

لجمهورية 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.

K O O B N I I N

QAYBTA

KOOWAAD

SHARCI

W. M.

LABAAD

QAYBTA

X E E R

XEER-SHARCI L. 3 ee 23 Maajo 1985, Canshuurta wax soo saarka. Bog; 347

DECREE N. 3 on 23 May 1985, Excise Tax Act. » 356

XEER MADAXWEYNAHA JDS, L. 20 ee 25 Maajo 1985, Billad Maar oo Waddanimo. » 364

XEER MADAXWEYNAHA JDS, L. 21 ee 25 Maajo 1985, Billad Qalin Waddanimo ah. » 365

Wakaaladda Madbacadda Qaranka

QAYBTA LABAAD

**XEER**

Xeer-Sharci L. 3 ee 23 May 1985, Canshuurta Wax soo Saarka.

MADAXWEYNAHA JDS

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

ISAGOO ARKAY: Sharciga Lr. 3 ee 10.1.78;

ISAGOO ARKAY: Sharciga Lr. 46 ee 26.9.81;

ISAGOO ARKAY: Sharciga Lr. 5 ee 5.11.66;

ISAGOO ARKAY: Sharciga Lr. 5 ee 11.12.68;

ISAGOO ARKAY: Sharciga Lr. 12. ee 1.8.66;

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

ISAGOO DHAGAYSTAY: Golaha Wasiirada;

IYADOO UU SOO EEDIYEY: Wasiirka Wasaaradda Maaliyadda;

WUXUU SOO SAARAYAA

Xeer-Sharciga soo socda:

Qod. 1aad

**QEEXID**

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

Cashuur: Cashuurta Wax soo saarka;

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

Wasiirka: Wasiirka Maaliyadda.

Qod. 2aad

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

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

3. b) Cashuurta waxaa lagu qaadi doonaa tacriifcooyinka 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 baxeeyso 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 Jumladaha ama wakiilka Ganacsiga ama cid kasta oo kale, sida ay caddeeyso Wasaaradda ay khuseeyso haddii badeecadda Dalka gudahiisa lagu farsameeyey.

Qod. 4aad

## MAAMULKA

Waaxda Furdooyinka 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 oggolaanshaha 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 loogu 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 loogu 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 xusus hayno sax ah oo muujinaya:

b) Alaabta ceyriin ee la soo qaday, inta laga isticmaalay iyo baraaga balbaarka 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 sicirka.

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 Berriga ama Xafiisyadeeda Gobollada iyo Degmooyinka waa inay hubiyaan cashuurta la bixinaayo haddii;

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

t) Aan la haynin Qoraalio iyo Xusuus hayno ama kuwa la haya aanay dhammeystirneyn sida lagu sheegay Qodobka 6aad.

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 dacwo ah ka keenin bii gudaheeda laga biilaabo 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 niidaamka ku qoran sharciga Cashuuraha toosan Xeer No. 5 ee 5.11.1966.

2) Dacwooyinka ku saabsan Cashuuraha ay uruuriyaan Waaxda Furdooyinka iyo Xafiisyadeeda Gobollada iyo Degmooyinka ee lagu qaaday sharcigan waa 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 cashuur-

- b) Inay weydiistaan qofka inuu ku keeno waqti go'an Diiwaan xisaabheed kasta, Xisaab xirka Miisaaniyadda, iyo dokumenti kasta oo kale ee loo arko lagama maarmaan;
- t) Inay ka codsadaan qeybaha Ilaalinta Cashuuraha Booliska ama Shaqaalaha Waaxdaba iney soo kormeeraan rug kasta oo lagama maarmaan u ah hubinta cashuurta waajibtay.

2. Waaxda Cashuuraha Berriga ama Xafiisyadeeda Gobollada iyo Degmooyinka waa inay ku sameeyaan nooc kasta oo kormeer ah rugta Warshadda si ay u hubiyaan habsami 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 8aad 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 bixintu daahday 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 dhoo-fiyey Dibadda, furdaduna ay hubisay ama xa-

2. Haddii Waaxda ay khuseysaa ku Qanacdo in codsaduhu xaq u leeyahay lacag celinta, waa inay smartaa 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 kula baxsado warbixin been ah ama keeni waaya xisaab celin ama keena xisaab celin been ah ama haysta diiwaano been ah ama sa'ab 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 Ganaaxya-deeda 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. 43 ee 26-7-81 xubinta ku saabsan Sigaarka iyo Tarraga. Qodobka 25, 26, 27 iyo 28 ee Sharciga No. 5 ee 11-12-80 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. Liquoric iyo cabitaanka kale ee macaan	12%
5. Frutta Sciroppata 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. Shaampoo, 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. Macaarka 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 1-8-1963;

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 napproval 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 proceedings regarding collection of tax and fine 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 cigrat-



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%