

Revenue Instruction 2.
Management of Accredited Revenue Collecting Agents.

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Jubbaland State of Somalia
Ministry of Finance

Jubbaland State of Somalia
State Revenue Act 2017

Revenue Instruction 2.
**Accreditation, training and management of Accredited
Revenue Collecting Agents.**

1. In terms of authority delegated to me by the Minister for Finance in terms of regulation dated 16th July 2017, I, the Director of Revenue Collection give the following instructions.
2. These instructions will be in force from 1st Jan 2018.
3. Requirement to nominate an Official for Registration.
 - a) All entities collecting revenue for or on behalf of state government are required to nominate a senior officer to be registered as an accredited Revenue Collecting Agent in terms of section 25 of the State Revenue Act. These entities include but are not limited to:
 - i) Port and Airport authorities
 - ii) Authorities in charge of border check points.
 - iii) Any government department or ministry that collects licenses or other fees.
 - iv) Municipalities, Districts or other governmental bodies.
 - v) Private companies contracted to perform a government function (for example issue identity cards, licenses) and to collect revenues on behalf of government.
 - vi) Import-export agents
 - vii) Shipping agents
2. Procedure for accreditation and registration of Accredited Revenue Agents.
 - a) The application form below must be completed, and submitted to the Director of Revenue Collection together with required documentation.
 - b) The Director of Revenue Collection must certify that each of the criteria for acceptance has been met, and present it to the Minister for approval.



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- c) Once approved, the name and details of the accredited Collector must be entered in RMS, and a unique number (TIN) allocated and entered on the form.
- d) A photo must be attached to the lower part of the form, which must be scanned and used to produce a laminated identification document, which must be given to the Accredited Agent.

3. Training of Accredited Revenue Agents

- a) All applicants must attend a one-day training course to be conducted at the premises of the Revenue Collecting Authority. No fee for attendance or materials will be charged
- b) The contents of the training program must be set out in a manual and must include the following:

1	Welcome and Introduction. The Revenue Act, the importance of accountable, legitimate revenue collection, responsibilities of agents and the reasons for the accreditation of agents.
2	Overview of Bisan FMS and RMS.
3	Duties of the Agent: Receipts, deposit of collected revenue, completion of forms, receipts, reports. Test of understanding.
4	Methods and procedures for the handling of cash.
5	Ethics and Anti-corruption training: Definition and explanation of unethical or corrupt behavior. Code of conduct on behavior towards taxpayers. Test of understanding
6	Code of Conduct: Disciplinary and Grievance procedures.
7	Graduation ceremony with public signing of the code of conduct.

4. Application form

The form included as Form R2.1 below must be used.



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Form R2.1. Application Form for Accreditation as a Revenue Agent.

<p>Name</p> <p>Address and contact details</p> <p>Nominating Organisation:</p> <p>Position within the organization:</p> <p>Signature and position of Chief officer of the nominating organization.</p>	
<p>Nature of the revenue to be collected.</p> <p>Please provide a copy of the Legal Authority to collect the revenue (reference to law – Attach copy of relevant section)</p>	
<p>Verification: I, Director of Revenue Collection have verified that the following criteria stipulated by the Minister by regulation have been met. (Sign next to each)</p>	
<p>a. The candidate is nominated by the organization authorized to collect revenues in accordance with Law.</p>	
<p>b. If the organization referred to in (a) is not a government organization, it is registered as an A Grade Business in terms of section 6 of the Act.</p>	
<p>c. The candidate is a senior officer of that organization</p>	
<p>d. The candidate is able to speak, read and write in English and Somali at an acceptable level</p>	
<p>e. The candidate possesses an adequate level of numeracy in English.</p>	
<p>f. The candidate has successfully completed the required training in IT systems.</p>	
<p>g. The candidate has successfully completed required ethics training.</p>	
<p>h. The candidate has been cleared by state security services, and has no known associations with prohibited organizations.</p>	
<p>i. The candidate has not been barred from becoming a service provider to any FMS in terms of its procurement Regulations or procedures.</p>	



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Accreditation of Collecting Agent As Minister for Finance, in terms of powers granted me under section 25 of the State Revenue Act do hereby give permission to [Name.....] Identity number to collect revenues relating to [name of revenue] in accordance with the above law and its regulations and with authorized instructions issued by the Director of Revenue Collection. Valid from [start date.....] to [end date.....] Signed by or on behalf of Minister for Finance [signature.....]	<div style="border-bottom: 1px solid black; padding-bottom: 5px;">[RMS registration number -TIN]</div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;">Photo</div>
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