

Dowlad-Goboleedka Jubbaland  
ee Soomaaliya  
Wasaaradda Maaliyadda



Jubbaland State of Somalia  
Ministry of Finance

## State Revenue Act 2017

### Revenue Instruction 6. Management of Market Fees

1. This instruction is issued by the Minister of Finance in accordance with section 20 of the State Revenue Act of 2017.
2. This instruction will come into effect on 1<sup>st</sup> January 2018.
3. Charging and collection of market fees must be done in accordance with section 17 of the State Revenue Act.
4. Collection of market fees in may take place in public markets which have been designated by the District Government.
5. Collection must be carried out in cooperation with the officials of the district or municipal government. District officers must be appointed to collect fees directly from stall holders, issue printed tickets as receipts, and deliver the cash daily to the Accredited Market Revenue Collecting Agent, who will issue a single receipt, and remit the funds to the Treasury Single Account through the Financial Management System and the Revenue Management System.
6. Before commencing collection, or within 30 days of the commencement of this law, districts must nominate a senior official to be registered as Accredited Market Revenue Collecting Agent.
7. Districts must provide the following information to the Director of Revenue Collections.
  - a. Documentation regarding all the public markets in the jurisdiction of the District. .
  - b. A list and description of all markets designated as public markets by the district authority including a map showing the location of the market and photographs of the entrance of the market.
  - c. A plan of each market showing the location and number of demarcated stalls.
  - d. Where available, an aerial photograph of the market.
  - e. An estimate of the annual amount expected to be collected in each market.
8. The accredited Market Revenue Collecting Agent must:
  - a. Collect revenues from the appointed District officers and issue a receipt.
  - b. Conduct periodic inspections to ensure that district officials have collected fees correctly.
  - c. Remit the revenues collected from each market to the treasury single account of the Ministry of Finance using prescribed systems.
  - d. Deliver to taxpayers such bills, statements or demands as may be required by the MoF.
  - e. Provide monthly or such other periodic financial and operational reports to the Director of Revenue Collection as required, and on the required forms.

