



Constitutional Analysis Series

Analysis

Revised Constitution of the Federal Republic of Somalia

A Comparative and Analytical Review of the 2026
Constitutional Amendments



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Somalia's Constitutional Milestone: Understanding the 2026 Revised Constitution

An Analytical Overview by Independence House, April 2026

Somalia has entered a defining moment in its constitutional history. On 4 March 2026, both houses of the Federal Parliament of Somalia passed a comprehensively revised national constitution — the product of more than thirteen years of deliberation, negotiation, and institutional effort. The instrument was subsequently signed into provisional effect by President Hassan Sheikh Mohamud. It represents the most significant revision to Somalia's legal and governance framework since the adoption of the 2012 Provisional Constitution.

The revised constitution is not a marginal amendment. It introduces substantive changes to the distribution of powers between the federal government and the federal member states, codifies a new fiscal and resource-sharing architecture, reforms the national judicial system, and establishes several new constitutional institutions — among them the Somali Council of Islamic Scholars and the National Revenue Authority. It extends the term of constitutional institutions from four to five years, strengthens eligibility requirements for senior public office.

At the same time, the process has not been without controversy. Several federal member states — notably Puntland and Jubaland — as well as a number of prominent political figures, have withheld their endorsement, contending that the revision exceeded the scope of a technical completion exercise and reflected the institutional preferences of the executive rather than a broad-based national consensus. The instrument remains in provisional force pending a public referendum, and the question of Somaliland's constitutional status continues to await a durable resolution.

A particularly consequential and unresolved question concerns the practical implications of the transition from a four-year to a five-year term of office. Under the 2012 Provisional Constitution — the instrument under which the current administration was elected — the presidential term is expressly fixed at four years, a period that expires on 15 May 2026. The revised constitution's extension of that term to five years has given rise to a sharp constitutional disagreement. Supporters of the current administration contend that the new provision applies retroactively, entitling the incumbent to an additional year in office beyond the original mandate. Critics — including opposition figures and constitutional scholars — counter that this position has no legal foundation: President Hassan Sheikh Mohamud was elected under the authority of the Provisional Constitution, the terms of which are unambiguous and cannot be retrospectively altered by a subsequent constitutional instrument that itself has yet to be ratified by public referendum. In their view, any extension of the presidential term would constitute a circumvention of the constitutional order rather than a product of it. This dispute has the potential to generate significant political instability and merits close attention from Somalia's international partners in the weeks immediately ahead.

It is against this backdrop that Independence House presents this analysis to its international partners. As an independent research and policy institution based in Somalia, Independence House is committed to producing rigorous, evidence-based analysis of the country's governance landscape — analysis that is accessible to both domestic and international audiences and that contributes to informed engagement with Somalia's evolving constitutional and institutional environment.

PART I

Analytical Commentary

Preamble

The President of the Federal Republic of Somalia, Hassan Sheikh Mohamud, in March 2026 signed and ordered the official publication of a revised national constitution — a comprehensive review and amendment of the 2012 provisional constitution that was originally adopted by the Constituent Assembly in August of that year. The constitutional review of Somalia's Provisional Constitution (hereinafter, the 'Provisional Constitution') represents one of the most consequential processes undertaken in the effort to consolidate statehood and reinforce national unity.

Since the adoption of the Provisional Constitution on 1 August 2012, a period of thirteen years has elapsed. The constitutional review process itself spanned more than a decade, during which three parliaments, three presidents, three dedicated committees, and six successive governments each contributed to its progress. The revised text was ultimately passed by both houses of parliament on 4 March 2026 and is scheduled to enter into force thirty days following its publication in the Official Gazette of the Republic.

The review and finalisation process was met with vigorous opposition from certain segments of the political class — including former presidents Sheikh Sharif Ahmed and Mohamed Abdullahi Farmaajo — as well as from the leadership of several federal member states, notably Puntland and Jubaland. Hirshabelle and North East State were the only federal member states to formally welcome the revised text.

Notwithstanding the absence of broad political consensus, the revised constitution was processed through the constitutional review mechanism prescribed in the 2012 Provisional Constitution. Its proponents contend that the revised document has the potential to open a new chapter in the legal codification and institutional organisation of Somalia's governance architecture.

Government authorities and parliamentary leadership have characterised the adoption of this instrument as an expression of the commitment to furnish Somalia with a comprehensive constitutional framework that reflects the aspirations of the Somali people and is consonant with the federal governance model.

Dissenting federal member states and opposition politicians, by contrast, have contended that the process was not a completion exercise in the strict sense, but rather an assertion of unilateral constitutional authority by the executive — the government and the president having allegedly drafted a constitution that reflects their own institutional preferences rather than a consensus-based revision of a purely technical and supplementary character.

The revised constitution remains contingent upon a public referendum before it can attain the status of a permanent, definitive national constitution and thereby exit the provisional phase. Additionally, a durable resolution to the question of Somaliland's self-determination remains a prerequisite for its full territorial application.

Independence House has conducted a systematic analysis and commentary on the revised constitutional text, examining the scope and substance of the amendments introduced. This report addresses, *inter alia*: the provisions newly introduced into the constitutional framework; whether and to what extent the central federal government has consolidated powers previously shared with or reserved to the federal member states; the completion of the financial and resource-sharing chapters; the arrangements for the distribution of political authority; the

constitutional status of the capital; the structure of the judiciary; the institutional framework of the federal member states; and the inter-institutional relationships between the various organs of the state.

The revised constitution, as signed by President Hassan Sheikh Mohamud, comprises fifteen (15) chapters and one hundred and ninety-five (195) articles, supplemented by four (4) schedules (A, B, C, and D). By comparison, the 2012 Provisional Constitution consisted of fifteen (15) chapters and one hundred and forty-three (143) articles. The revised constitution is considerably more detailed and substantively more comprehensive than its predecessor.

The analysis set forth below addresses the provisions newly introduced into the constitutional text that were absent from the 2012 Provisional Constitution, provisions that have been amended, and provisions whose language has been reformulated. In broad terms, the constitutional review entailed the following categories of change: textual reformulation of existing provisions; deletion of certain articles; insertion of new articles; relocation of articles from one chapter to another; internal transposition of provisions between articles; and the introduction of entirely new provisions having no antecedent in the provisional text. Certain reformulations have produced novel interpretive outcomes and altered the alignment of existing provisions.

Key Innovations in the Revised Constitution

1. Supremacy of the Federal Constitution and Delineation of Governmental Authority

The revised constitution substantially reinforces the supremacy of the Federal Constitution over all other legal instruments within the Somali state. It renders null and void all laws and constitutions of the federal member states that are inconsistent with the Federal Constitution, and prescribes that the constitutions of regional administrations must be brought into conformity with it. It equally clarifies the structural relationship and institutional hierarchy between the federal government and the federal member states. The principal innovations in this regard are as follows:

- The establishment of a clear constitutional hierarchy, whereby the Federal Constitution takes precedence over all federal member state constitutions, and all regional administration constitutions are required to conform to the federal instrument.
- A precise delineation of legislative and executive competences across the three tiers of government — federal, federal member state, and local government — thereby resolving the institutional ambiguities that had previously existed regarding the allocation of certain governmental functions and enhancing the framework for inter-governmental accountability.
- A detailed prescription of the institutional architecture of the federal member states, requiring that they be structured in conformity with a standardised governance framework.

2. Reinforcement of the Supremacy of Islamic Law

The revised constitution further entrenches the status of Islamic Sharia as the supreme law of the Republic, and elaborates this principle through numerous provisions. Among the most significant new provisions affirming the primacy of Islam and the protection of its higher objectives (maqasid al-shari'a) is the constitutional establishment of the Somali Council of Islamic Scholars (Hay'adda Culimada Soomaaliyeed) as a permanent constitutional institution.

3. Definition of the Status and Governance Framework of the Capital City, Mogadishu

The revised constitution formally codifies the constitutional status of Mogadishu as the capital of the Republic and its representation in parliament, and provides a clear procedural framework for the finalisation of the capital's permanent governance arrangements.

4. Extension of the Tenure of Constitutional Institutions

The revised constitution extends the term of office of constitutional institutions from four (4) years — as provided under the 2012 Provisional Constitution — to five (5) years.

5. Strengthening of Eligibility Requirements for Senior Public Office

The revised constitution introduces more rigorous eligibility criteria for holders of senior state positions, including the President of the Republic, the Prime Minister, and the presidents of the federal member states. Additional restrictions now apply with respect to the requisite period of continuous residence in the country, proof of Somali citizenship, age, and the nationality of the office-holder's spouse. The instrument expressly limits the number of terms for which the President may serve. Furthermore, the post-tenure status of former presidents has been amended: former presidents shall henceforth become honorary members of the Upper House (Senate), whereas the previous arrangement provided for their membership in the House of the People.

6. Prohibition on the Simultaneous Holding of Multiple Public Offices

The revised constitution expressly prohibits any individual from concurrently holding two government positions. As a consequence, a minister may not simultaneously serve as a member of parliament, and a member of parliament may not simultaneously serve as a federal member state minister. This prohibition is given effect through Article 81 (Grounds for Loss of Federal Parliamentary Membership), sub-clause (f), which provides for the loss of parliamentary membership upon the acceptance of another governmental office at any level of government, and Article 117 (Membership Qualifications for the Council of Ministers), clause (3), which expressly prohibits members of the Council of Ministers, during their tenure, from holding any other position of governmental office or assuming any other official responsibility at any tier of government.

7. Institutional Structure and Nomenclature of Federal Member States

The revised constitution amends the official nomenclature applicable to the senior leadership of the federal member states. It repeals the provisions of the 2012 Provisional Constitution that had permitted federal member states to continue operating under their own existing constitutions pending the conduct of a public referendum on the national constitution. The revised instrument also standardises the official titles applicable to ministers and to the presidents of the federal member states.

8. Reform of the Judicial and Security Architecture

The revised constitution provides a more precise and comprehensive definition of the national judicial system. The Judicial Service Council is reconstituted as a federal body with national jurisdiction. The chief justices of the higher courts of the federal member states are designated

as ex officio members of the Supreme Judicial Service Council, thereby integrating the federal member state judiciary into the national judicial governance framework.

9. Expansion of Federal Oversight Powers and Executive Competences

The revised constitution vests additional powers in the central federal government, notably extending its competences to include the supervision and oversight of national elections, in addition to other functions previously not expressly conferred upon the federal tier.

10. Oath of Office Procedures

The revised constitution prescribes, in explicit terms, the procedures and formulae for the oath of office to be administered to officials elected or appointed to various governmental positions, including the President of the Republic, members of parliament, members of the Council of Ministers, and the leaders of the federal member states.

11. Fiscal Framework and Natural Resource Revenue Sharing

The revised constitution establishes a comprehensive framework governing the distribution of national resources and revenues. It provides detailed provisions on the national financial system and the institutional architecture of financial bodies. Notably, the revised text mandates the establishment of a National Revenue Authority as a constitutionally grounded institution with responsibility for revenue collection and administration.

12. The Right to Life

The revised constitution, in its chapter on rights and duties, expressly guarantees every person the right to life. This right may be derogated from only by a competent court following due process in the determination of a case.

Provisions Removed from the Constitution

1. Abolition of Certain Independent Commissions

The revised constitution undertook a significant structural reorganisation of Chapter Ten, which in the 2012 Provisional Constitution had been titled 'Offices and Independent Commissions.' The revised text substantially redistributes the constitutional commissions previously housed in that chapter across other chapters of the constitution. More significantly, two commissions that had been established under the 2012 Provisional Constitution were dissolved entirely and not replicated in the revised text: the Truth and Reconciliation Commission, and the Office of the Ombudsman (the Public Protector). Articles 120 and 121 of the 2012 Provisional Constitution, which had provided the constitutional basis for these bodies, no longer appear in the revised instrument.

2. Provisions on International Negotiations and Consultative Obligations

The revised constitution omits several provisions that had featured in the 2012 Provisional Constitution, including Article 53 (International Negotiations) and Article 54 (Division of Constitutional Principles), among others. The substantive content of some of these provisions has been absorbed into other chapters and articles of the revised text. However, certain

provisions have been removed altogether — most notably Article 53, which had required the federal government to consult with federal member states prior to entering into international agreements that directly affected their interests. The omission of this provision represents a significant shift in the balance of inter-governmental obligations in the domain of foreign affairs and treaty-making.

Conclusion

The review and finalisation of Somalia's constitution spanned more than thirteen years — a protracted process that traversed three parliamentary terms, three presidential administrations, three dedicated constitutional committees, and six successive governments. The two houses of the current parliament ultimately assumed responsibility for completing the review of the 2012 Provisional Constitution and bringing it to a conclusion.

Having proceeded through several distinct phases, the constitutional review has addressed wide-ranging aspects of the constitutional order. It has re-delineated the competences of the central government vis-à-vis the regional administrations; it has established a new framework for resource and revenue sharing; and it has reformed the judicial architecture. The revised instrument, on its face, reflects a discernible tendency toward the centralisation of governmental authority in the federal tier, and expressly supersedes all inconsistent provisions of the federal member state constitutions.

President Hassan Sheikh Mohamud has signed the revised text of the Provisional Constitution, as approved by both houses of the Federal Parliament of Somalia. The instrument now awaits a public referendum before it can acquire the status of a definitive, permanent national constitution — notwithstanding the significant political opposition and the absence of consensus among the full range of political stakeholders.

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PART II

Selected Constitutional Provisions

The following provisions are reproduced from the revised Constitution of the Federal Republic of Somalia (2026). They comprise the new articles, amended provisions, and reformulated clauses not previously contained in the 2012 Provisional Constitution.

CHAPTER ONE: The Proclamation of the Federal Republic of Somalia

Article 1: The Federal Republic of Somalia

- Somalia is a federal, Muslim, Sunni, Shafi'i republic, founded upon the principles of social justice and the rule of law.

Article 2: Religion

Clause (3):

- The denigration of the Islamic religion, any expression of hostility toward it, and any act diminishing the sanctity or dignity of Islamic religious matters are prohibited. Any person who violates the precepts of the Islamic religion shall be subject to the laws of the Federal Republic of Somalia.

Article 3: Foundational Principles

Clause (6):

- Governmental authority at any level of the state may only be exercised in a manner consistent with the Constitution and the laws of the Federal Republic of Somalia.

Clause (7):

- The land, sea, airspace, rivers, islands, and natural resources of the Federal Republic of Somalia constitute national assets held in common ownership by the Somali people, for the management and stewardship of which the Federal Government of Somalia is responsible.

Article 4: Supremacy of the Constitution

Clause (2):

- Every natural person, and all governmental institutions, organisations, political parties, and civil society entities, are under an obligation to abide by and uphold the Constitution.

Clause (3):

- Any law, decision, or administrative measure emanating from any organ of government at any level that is inconsistent with the Constitution of the Federal Republic of Somalia shall be null and void ab initio and may be struck down by a court of competent jurisdiction.

Article 5: Official Languages

Clause (2):

- The Federal Government of Somalia shall be responsible for the preservation, protection, and development of the Somali language and its literary heritage.

Article 6: The National Flag and Emblem

Clause (4):

- The rules governing the honours pertaining to the national flag and anthem of the Republic, and the protocol applicable to persons who are entitled to receive such honours, shall be prescribed by a special law enacted by the Federal Parliament of Somalia.

CHAPTER TWO: Fundamental Rights and Duties of the Citizen

Division I – General Principles of Human Rights

Article 10: Human Dignity

Clause (4):

- No person may be subjected to slavery, compelled to perform forced labour, bought or sold, or coerced into performing any work, for whatever purpose.

CHAPTER THREE: Land, Property, and the Environment

Article 43: Land

- Subject only to the sovereignty of Almighty God (Subhanahu wa Ta'ala), the land of the Federal Republic of Somalia is held in joint ownership by the people of the Federal Republic of Somalia.
- Land constitutes the primary resource of Somalia and the foundation of the people's livelihood.
- Land may be held and claimed in accordance with the applicable laws in force in the Federal Republic of Somalia.
- Land shall be held, used, and administered in a just and equitable manner directed at sustainable productive use within the land's carrying capacity, without causing diminishment thereto, and without contravening the applicable laws of the country or the public interest.
- The Federal Government, in consultation with the federal member states and all other relevant parties, shall formulate a national land policy designed to promote sustainable land management, subject to regular review, with a view to ensuring:
 - Environmental protection of areas vulnerable to damage affecting ecological balance, and of areas where the public interest is otherwise engaged;
 - Protection and preservation of sites of historical significance, recognising them as national heritage assets;

- Equal and non-discriminatory access to land and equitable benefit from land resources;
- Secure guarantees for land ownership and a reliable land registration system;
- Verification that land transfers are effected in accordance with the principles governing land use, without causing harm to any party;
- Prompt and durable resolution of disputes concerning land and ownership rights;
- Limitations on the maximum extent of land that any individual or corporate entity may hold in ownership; and
- Regulation of land market transactions in order to safeguard the rights of smallholders and owners of modest land holdings.

Article 44: Natural Resources

- The natural resources of the Federal Republic of Somalia are national assets that shall be exploited in a sustainable manner within the ecological carrying capacity of both the marine and terrestrial environments, without causing diminishment thereto, and for the benefit of the Somali people.
- Laws shall establish the institutional bodies responsible for managing ownership rights over, and ensuring the sustainable exploitation of, natural resources without causing harm to the marine or terrestrial environment. These institutions shall include, but shall not be limited to:
 - (a) The Minerals Authority;
 - (b) The Water Authority;
 - (c) The Petroleum Authority; and
 - (d) The Wildlife and Forestry Authority.
- The Commission responsible for the allocation and facilitation of national revenue collection shall ensure that revenue derived from natural assets is distributed equitably among the Federal Government, the federal member states, and the local governments of the Republic.

CHAPTER FOUR Representation of the People

Division I – General Principles of Popular Representation

Article 46: Popular Sovereignty

- The Federal Government of Somalia is responsible for ensuring that each Federal Member State implements a democratic governance system that is consistent with the Constitution and laws of the Federal Republic of Somalia.

Division II – Elections

Article 47: General Principles of Elections

The general principles governing the national electoral system shall require that elections be:

- Free, fair, and conducted by secret ballot, and free from discrimination, bias, corruption, intimidation, threats, electoral fraud, and interference of any nature;
- Protective of the political rights of citizens as provided in Article 21 of the Constitution;

- Administered in a manner that ensures the electoral process — its legal framework, procedures, and forms — is readily comprehensible and is managed and administered by the National Independent Electoral and Boundaries Commission;
- Accessible to all citizens who satisfy the legally prescribed voter eligibility requirements, ensuring their equal right to cast a vote;
- Grounded in law, with the electoral process managed and supervised in an independent, transparent, and accountable manner;
- Designed to safeguard the territorial unity of the Republic and social cohesion of Somali society;
- Conducive to the participation of women in legislative bodies and political parties, with gender quotas to be regulated by laws enacted by the Federal Parliament of Somalia;
- Designed to ensure fair representation of all segments of society, with particular attention to the rights of persons with disabilities;
- Designed to ensure fair representation of all communities of the Federal Republic of Somalia, with particular regard to minority clans, in furtherance of the principle of social justice;
- Supportive of a multi-party-political system, with due regard to the security and economic conditions prevailing in the Republic; and
- Conducive to the prevention of conflict.

Article 49: Directly Elected Constitutional Institutions

Clause (1):

- The constitutional institutions subject to direct election by citizens are:
 - (i) The Federal Parliament of Somalia, comprising the House of the People and the Upper House (Senate);
 - (ii) The Representative Councils of the Federal Member States; and
 - (iii) The Local Government Councils.

Clause (2):

- Members seeking election to seats in the House of the People of the Federal Parliament of Somalia shall be elected by secret, independent ballot by citizens who satisfy the voter eligibility requirements prescribed by law.

Clause (3):

- Members seeking election to seats in the Upper House (Senate) of the Federal Parliament of Somalia shall be elected by secret, independent ballot solely by citizens who are resident in the relevant federal member state and who satisfy the applicable voter eligibility requirements.

Clause (4):

- Members seeking election to seats in the Representative Council of each Federal Member State shall be elected by direct, secret, and independent ballot by all citizens resident in that federal member state who satisfy the voter eligibility requirements prescribed by law.

Clause (5):

- Local Government Councils shall be elected by direct, secret, and independent ballot by citizens resident in the relevant districts who satisfy the voter eligibility requirements prescribed by law.

Article 50: Term of Office

- The term of office of the directly elected constitutional institutions referred to in Article 49, clause (1), shall be five (5) years.

Article 51: The Voter

- Every citizen who satisfies the legally prescribed requirements and who has attained the age of eighteen (18) years at the time of voter registration shall have the right to register and to vote.
- All registered voters shall have an equal right to cast their votes, and their electoral preferences and confidentiality shall be protected.
- The National Independent Electoral and Boundaries Commission shall be responsible for voter registration and for the maintenance of the official voter register of the Federal Republic of Somalia.

The following persons shall be disqualified from voter registration:

- (a) Persons who lack full legal capacity by reason of mental incapacity; and
- (b) Any person upon whom a court of competent jurisdiction has imposed a final, non-appealable conviction in connection with an electoral offence within the preceding five years, or whom such court has disqualified from the right to vote, or who is serving a custodial sentence for a criminal offence.

Division III – Political Parties

Article 52: The Role of Political Parties

- Political parties shall compete for political leadership of the Federal Republic of Somalia through peaceful and democratic means.
- Political parties, whether constituting the government or serving in opposition, are among the foundational pillars of political life and democratic governance in the Federal Republic of Somalia.

Article 53: Requirements for Political Parties

Every political party shall be required to satisfy the following conditions:

- It shall protect, adhere to, strengthen, and advance the unity of the Republic;
- It shall comply with the Constitution and laws of the Federal Republic of Somalia and with the rule of law;
- It shall uphold, respect, promote, and defend human rights;
- It shall adhere to the principles of democracy and good governance;
- It shall ensure broad and inclusive public representation, with particular priority accorded to the membership and leadership participation of minority clans and persons with disabilities;

CHAPTER TWELVE Federal Member States

Article 164: Constitutions of the Federal Member States

- The constitutions of the federal member states shall be required to conform with and not contradict the Federal Constitution.
- Any provision of a federal member state constitution that is inconsistent with the Federal Constitution shall be null and void.

Article 165: The Representative Councils of the Federal Member States

- Each Federal Member State shall establish a Representative Council founded upon the principle of popular representation.
- The number of members of the Representative Council of each Federal Member State shall not exceed ninety-nine (99) and shall be determined by the relevant federal member state constitution, in order to ensure full and adequate representation of all persons resident within the Federal Member State.
- Any law enacted by the Representative Council of a Federal Member State shall not be inconsistent with the Federal Constitution or federal legislation.

Article 166: The Executive Council of the Federal Member States

- Each Federal Member State shall establish an Executive Council comprising a Leader, a Deputy Leader, and Secretaries.
- Clause (2): The Leader and Deputy Leader of each Federal Member State shall be elected by the Representative Council. They shall serve for a term of five (5) years commencing on the date of inauguration and shall not be eligible for election to more than two (2) consecutive terms.

CHAPTER THIRTEEN The National Financial System

Article 167: Principles Governing the National Financial System

- The distribution of financial powers and taxing authority shall be based on a financial system that ensures balanced resource allocation across the various tiers of government, with a view to guaranteeing that services and revenues are distributed in a manner commensurate with need and implementation capacity.
- Clause (2): Responsibility for service delivery and the exercise of financial functions shall be assigned to the tier of government closest to the people.
- Citizens of all regions and districts of the country shall be entitled to equal access to services and financial opportunities, without discrimination on the basis of geographical location or economic status.
- Financial plans and policies shall be founded on the principle of long-term fiscal sustainability, ensuring that future generations do not inherit a financial burden in excess of their economic capacity.
- The differentiation of financial powers, resources, and responsibilities among the tiers of government shall be based on the principles of federalism, equity, and efficiency, while allowing federal member states to hold financial powers and fiscal frameworks

appropriate to their specific economic and social circumstances, consistent with this Constitution and federal legislation.

- Each tier of government shall assume financial responsibility for the functions assigned to it by the Constitution.
- Clause (7): Each tier of government shall exercise its financial powers in accordance with the Constitution and laws of the country, while maintaining economic stability and pursuing sustainable development.
- Each tier of government is responsible for the expenditure arising from the functions assigned to it by the Federal Constitution.
- Where a federal function is delegated to a Federal Member State, the costs of its implementation shall be borne by the tier of government that holds the relevant function, unless otherwise agreed.
- The entire financial management system of the country shall be founded on the Consolidated Fund of the State.

Article 168: Financial Powers at the Various Tiers of Government

- The Federal Government of Somalia shall hold the exclusive financial powers specified in Schedule 2A of the Powers Delineation annexed to this Constitution.
- Federal member states shall hold the exclusive financial powers specified in Schedule 2C of the Powers Delineation.
- The Federal Government and the federal member states shall hold the concurrent financial powers specified in Schedule 2B of the Powers Delineation.
- The imposition, reduction, and exemption of taxes shall be founded on legislation enacted by the Federal Parliament.

Article 169: The National Revenue Authority

- There is hereby established the National Revenue Authority, being an independent institution at the federal level.
- The Authority shall be responsible for the collection and administration of Federal Government revenue and shall operate in accordance with the following principles:
 - (a) Increasing the general national revenue and broadening the base of revenue sources;
 - (b) Strengthening the integration and cohesion of national revenue systems;
 - (c) Developing and modernising the revenue collection framework; and
 - (d) Promoting public awareness of tax obligations and fiscal citizenship.
- The Authority shall cooperate with financial institutions at both the federal and federal member state levels in order to ensure coherence and order in national revenue collection.
- All revenues collected or received by the Federal Government shall be paid into the Consolidated Fund of the State, save for funds designated for a specific purpose in accordance with the laws of the country.
- The institutional structure, powers, functions, and operational procedures of the National Revenue Authority shall be prescribed by special legislation enacted by the Federal Parliament of Somalia.

Article 170: The Resource Allocation and Revenue Sharing Commission

- There is hereby established the Resource Allocation and Revenue Sharing Commission, being an independent constitutional institution responsible for establishing the rules governing the distribution of national revenue and overseeing their implementation.
- Clause (2): The Commission shall operate in accordance with the following principles:
 - Allocation based on evidence-based criteria and fiscal equity;
 - Assessment of public service needs;
 - Pursuit of balanced development across the federation;
 - Overall macroeconomic stability; and
 - Due account of obligations arising from governmental decisions.
- The recommendations of the Commission shall acquire binding force upon approval by the Federal Parliament.
- The institutional structure, mandate, composition, functions, membership criteria, procedures for establishing allocation formulae, and working arrangements of the Commission shall be elaborated in special legislation enacted by the Federal Parliament of Somalia.

Article 171: Government Borrowing and Public Debt

- Only the Federal Government is empowered to enter into agreements relating to international borrowing and to issue sovereign guarantees, in accordance with the financial principles and procedures prescribed by the laws of the country.
- The Federal Parliament of Somalia shall enact legislation defining the general policy and conditions governing government borrowing and the management of public debt.

Article 172: Budget Estimates

- The Federal Government shall, each year, submit to the Federal Parliament a comprehensive budget statement setting out all projected revenue, anticipated expenditure, and expected debt obligations for the financial year in question.
- The Federal Government's budget shall include a dedicated section specifying the allocation to be transferred to the federal member states.
- The federal budget shall be presented to Parliament not less than two (2) months before the commencement of the relevant financial year.
- Each Federal Member State shall, each year, submit to its Representative Council a comprehensive annual budget in accordance with the Federal Constitution and federal legislation.

Article 173: Public Accounts and Audit

- The Federal Government and the federal member states shall submit audited financial statements to the Federal Parliament and their respective Representative Councils on an annual basis.
- Financial statements, following approval by the Federal Parliament of Somalia, shall be published so as to ensure transparency, accountability, and public confidence in the stewardship of the national economy.

Article 174: Public Procurement and Revenue-Sharing Agreements

Public procurement and revenue-sharing agreements shall be governed by the following principles:

- (a) Open and competitive tendering;
- (b) Transparency and efficiency in the use of public funds;
- (c) Application of resources in a manner consistent with the public interest;
- (d) Prevention of corruption and abuse of official authority;
- (e) Non-discrimination and freedom from nepotism; and
- (f) Value for money.
- The Federal Government and the federal member states shall maintain a unified regime for the management of public procurement and revenue-sharing agreements, as defined by special federal legislation.
- Clause (3): Public procurement, revenue-sharing agreements, and major government contracts shall be governed by legislation enacted by the Federal Parliament.

Article 175: The Federal Central Bank

- The Central Bank of the Federal Republic of Somalia is an independent governmental institution with legal personality, exercising its mandate across the entire territory of the Federal Republic of Somalia, and accountable solely to the Constitution and laws of the Federal Republic of Somalia.

Article 176: Governance of the Central Bank

Clause (1):

- There is a Central Bank Management Board comprising:
 - (a) The Governor of the Central Bank, who shall serve as Chair of the Board;
 - (b) The Deputy Governor of the Central Bank, who shall serve as Deputy Chair of the Board; and
 - (c) Five (5) independent members with expertise in economics, finance, law, or public administration.

Clause (2):

- The Governor, Deputy Governor, and the five (5) members of the Central Bank Management Board shall be nominated by the Council of Ministers and appointed by presidential decree issued by the President of the Federal Republic of Somalia.

Clause (3):

- Any person appointed to the office of Governor of the Central Bank shall possess deep expertise and knowledge in finance, economics, or law, and shall be required to demonstrate integrity, probity, and an unblemished professional reputation.

Clause (4):

- Members of the Central Bank Management Board shall serve for a term of five (5) years, which may be renewed once.

Clause (5):

- The Governor shall not be removed from office during the term of appointment, save in the following circumstances only:
 - (a) Violation of the Constitution or laws of the country;
 - (b) A finding of guilt in relation to a corruption offence;
 - (c) Gross misconduct or persistent and material failure to discharge official duties; or
 - (d) A prolonged inability to perform official functions due to medical incapacity.

- The procedure for the removal of members of the Management Board shall follow the same process by which they were appointed.

Article 177: The Office of the Auditor General of the Federal Republic of Somalia

- The Auditor General is an institution endowed with administrative and financial independence, possessing legal personality, and accountable solely to the Constitution and laws of the Federal Republic of Somalia.
- Clause (2): The Office of the Auditor General is the supreme audit institution of the Federal Republic of Somalia.

Clause (3):

- The Auditor General shall examine and report on the national assets, accounts, records, and financial management of:
 - (a) Federal Government institutions; and
 - (b) Any other institution that receives funding at the federal level.

Clause (4):

- The Auditor General shall be a person of good repute, holding a postgraduate-level university qualification in finance, accounting, or law, with a minimum of ten (10) years of professional experience in audit functions, and satisfying such further qualifications as are prescribed by the laws of the Federal Republic of Somalia.

Clause (5):

- The Auditor General shall be nominated by the Council of Ministers, approved by a majority of more than fifty percent plus one (50%+1) of the members present in both houses of the Federal Parliament, and subsequently appointed by presidential decree issued by the President of the Federal Republic of Somalia.

Clause (6):

- The Auditor General shall serve a single term of five (5) years, which may be renewed once.

Clause (7):

- The Auditor General may be removed from office through the same procedure by which the appointment was made.

Clause (8):

- Audit reports pertaining to the Federal Government shall be submitted to the Federal Parliament, while reports pertaining to the federal member states shall be submitted to the respective Representative Councils.

Clause (9):

- The Office of the Auditor General shall cooperate with the independent auditors at the federal member state level in order to ensure the coherence and integrity of the national financial oversight framework.

Clause (10):

- Reports of the Auditor General shall be public documents, and shall be presented in full to the Federal Parliament, the Representative Councils of the federal member states, and the Somali people.

Clause (11):

- Audit reports of the Auditor General shall be approved or rejected by the Federal Parliament within three (3) months of submission.

Clause (12):

- Each Federal Member State shall appoint an Auditor General, with harmonised procedures and standards for oversight.

Clause (13):

- Legislation enacted by the Federal Parliament of Somalia shall regulate the institutional structure and mandate of the Office of the Auditor General.

CHAPTER FOURTEEN National Defence and Security

Article 178: Principles of National Security

- National security comprises the prevention and management of internal and external threats to the sovereignty, independence, unity, territorial integrity, political and social stability, public safety, public health, economic stability, environmental security, critical national resources, citizens, and their constitutionally guaranteed rights of the Federal Republic of Somalia.
- Clause (2): The management of national security shall be conducted in a manner consistent with the Constitution and all other laws of the country.
- Clause (3): The national security institutions shall be subject to oversight and accountability by civilian institutions.
- Clause (4): In discharging functions relating to national security, the constitutional principles pertaining to democracy, the federal system, the rule of law, human rights, and the protection of civilians shall be upheld and observed.

The following national interests shall be protected and safeguarded:

- (a) The constitutional system of separation of powers and inter-institutional accountability;
- (b) The sovereignty, independence, unity, and territorial integrity of the Federal Republic of Somalia in its entirety, including its land territory, maritime zones, islands and their subsurface, airspace, continental shelf, and all territorial land and maritime areas, in accordance with the Constitution and other laws of the country;
- (c) The safety and prosperity of Somali citizens; and
- (d) Participation in the maintenance of regional and international peace and security.

Article 180: The National Security Council

Clause (1):

- There is a National Security Council responsible for:
 - (a) Overseeing the national security institutions;
 - (b) Directing national security plans and operations;
 - (c) Advising and assisting the President of the Republic in the discharge of national security responsibilities;
 - (d) Analysing the internal and external security situation of the country;
 - (e) Developing strategies for the building, equipping, training, and development of the national armed forces; and
 - (f) Implementing the defence and national security strategies and plans vested in the government.

Clause (2):

- The National Security Council shall be composed of:
 - (i) The President of the Republic, who shall be the Commander-in-Chief of the Armed Forces and serve as Chairperson of the National Security Council;
 - (ii) The Prime Minister;
 - (iii) The Minister responsible for Defence;
 - (iv) The Minister responsible for Foreign Affairs;
 - (v) The Minister responsible for Internal Affairs;
 - (vi) The Minister responsible for Internal Security;
 - (vii) The Minister responsible for Transport;
 - (viii) The Minister responsible for Justice;
 - (ix) The Minister responsible for Finance;
 - (x) The Commander of the National Armed Forces;
 - (xi) The Director-General of the National Intelligence and Security Agency;
 - (xii) The Commander of the Federal Police Forces;
 - (xiii) The Commander of the Correctional Forces;
 - (xiv) The Attorney General of the Republic; and
 - (xv) Any other person whom the President of the Federal Republic of Somalia considers relevant to national security matters.

Clause (3):

- There is a National Security Office headed by the National Security Advisor to the President, who shall also serve as Secretary of the National Security Council.

Clause (4):

- There shall also be security committees at the federal member state level that support and complement the work of the National Security Council.

Article 181: The National Armed Forces

Clause (1):

- This Constitution establishes the National Armed Forces, which shall consist of:
 - (a) The Army;
 - (b) The Navy; and
 - (c) The Air Force.

Clause (2):

- The National Armed Forces shall be responsible for:
 - (a) The defence of the country;
 - (b) The protection of the sovereignty, independence, unity, and territorial integrity of the Republic;
 - (c) The safety of, and disaster relief for, the population in circumstances of natural catastrophe; and
 - (d) Assisting the Police in emergency situations or conditions of armed conflict in order to protect the security and property of the population, in accordance with the Constitution and laws of the Federal Republic of Somalia — such deployment being authorised by the National Security Council with regular reporting to the Federal Parliament of Somalia.

Clause (3):

- The exclusive authority to establish, command, train, and administer the national armed forces is vested in the Federal Government.

Clause (4):

- The National Armed Forces may be deployed within the country only in emergency situations or in the other circumstances provided for in the Constitution, and solely upon a specific decision approved by Parliament.

Article 182: The Police Forces

- This Constitution establishes the Somali Police Forces, comprising the Federal Police and the Federal Member State Police.
- Clause (2): The Federal Police shall be responsible for the protection of the life and property, security, and safety of citizens and other persons resident in the Federal Republic of Somalia.
- Clause (3): There shall be a Federal Member State Police, governed by legislation enacted by the relevant Federal Member State Representative Council, responsible for the protection of the life and property of citizens and for the maintenance of public order and security within their respective jurisdictions, in cooperation with the Federal Police.
- Clause (4): The Federal Police shall exercise jurisdiction throughout the entire territory of the Republic.

Article 183: The Correctional Forces

- This Constitution establishes the Correctional Forces at the federal level, which shall be responsible for the custody, management, and security of federal prisons, and for the delivery of rehabilitation services and the care of federal-level inmates.
- Federal-level prisons shall hold and detain persons convicted of offences under federal jurisdiction, in accordance with the Constitution and other laws of the country.
- The Federal Member State Correctional Forces shall be responsible for the custody, management, security, rehabilitation services, and care of persons detained in federal member state prisons and correctional facilities.
- Federal member state prisons shall hold and detain persons convicted of offences falling within federal member state jurisdiction, in accordance with the Constitution, federal legislation, and federal member state legislation.

Article 184: The National Intelligence and Security Agency

- This Constitution establishes the National Intelligence and Security Agency, which shall operate both within and outside the country in accordance with the Constitution and laws of the country.

Clause (2):

- The National Intelligence and Security Agency shall be responsible for:
 - (a) The collection, analysis, and storage of intelligence and security information for the purpose of maintaining and strengthening national security;
 - (b) Providing governmental institutions, international agencies, and private entities with essential intelligence information and assessments concerning the prevention of security threats and organised crime;

- (c) The prevention of and counter-intelligence directed at terrorist organisations, subversive movements, and situations endangering national security, whether originating within or outside the country; and
- (d) Such other functions as are prescribed by the laws of the country.

Clause (3):

- The institutional structure and functions of the National Intelligence and Security Agency shall be prescribed by legislation enacted by the Federal Parliament.

Article 185: Principles Governing the National Security and Defence Forces

- Members of the security and defence forces shall be appointed and promoted on the basis of qualifications, merit, competence, and open competitive processes.
- The Federal Government is obligated to ensure that the procedures governing the recruitment, training, and deployment of security forces reflect fair and equitable representation of all regions of the country.
- The Federal Government shall prescribe the general policy, standards, institutional structure, recruitment procedures, duties, promotions, demotions, retirement arrangements, and all other relevant procedures applicable to all national security and defence institutions, through legislation approved by the Federal Parliament of Somalia.

Article 186: Human Rights Violations by Security Forces

Clause (1):

- All security institutions shall comply with the laws governing the use of force, in accordance with:
 - (a) The principle of proportionality and necessity;
 - (b) The protection of the fundamental rights of persons; and
 - (c) The avoidance of any abuse of authority.

Clause (3):

- Any citizen subjected to abuse, injury, or harm arising from the unlawful use of force shall be entitled to:
 - (a) Compensation and access to fair justice;
 - (b) The right to have their complaint heard and acted upon; and
 - (c) An independent investigation in cases involving serious allegations.

Article 187: State of Emergency

Clause (1):

- During a state of emergency, the following shall be prohibited:
 - (a) Any derogation from constitutional rights guaranteed under the Constitution, unless such derogation is strictly necessary for the purposes of containing and resolving the emergency;
 - (b) Amendment of the Constitution;
 - (c) Dissolution of or encroachment upon the powers of the President of the Federal Republic of Somalia, the Council of Ministers, Parliament, or the Judiciary;
 - (d) The dissolution of elected state institutions; and
 - (e) The holding of elections or the amendment of electoral legislation.

Clause (2):

- The President may declare a state of emergency upon the recommendation of the Council of Ministers of the Federal Government of Somalia, or upon a request received from a Federal Member State.

Article 188: Declaration of a State of War

- A state of war shall be declared by presidential decree, having regard to the recommendation of the Council of Ministers and the approval of the Federal Parliament. The termination of the state of war shall be decided by the National Security Council, which shall in such circumstances reconvene as the National War Council, and which shall report regularly to the houses of the Federal Parliament.
- Clause (2): Upon the declaration of a state of war or armed attack, the National War Council shall exercise powers equivalent to those applicable during a state of emergency. Measures recommended by the Council of Ministers as being indispensable for the management of the state of war or armed attack shall be issued by presidential decree.

CHAPTER FIFTEEN General Transitional Provisions

Article 190: Entry into Force of the Constitution

- Upon approval of the constitutional amendments by both houses of the Federal Parliament by a two-thirds (2/3) majority of the total membership of each house, the revised text shall be given provisional effect by presidential decree issued by the President of the Federal Republic of Somalia, and shall enter into force thirty (30) days following the date of its official publication in the Official Gazette.
- This Constitution shall acquire permanent force, augmented by the outcomes of negotiations between Somalia and the regions of Somaliland, prior to the holding of a public referendum.

Article 191: Continuity of and Review of Existing Legislation

- All laws that were in force prior to the adoption of this Constitution shall continue to apply until their review is completed as expeditiously as possible so as to bring them into conformity with this Constitution.
- All administrative measures inconsistent with this adopted Constitution shall be brought into conformity with the Constitution within a period of six (6) months.
- Until such time as the Constitutional Court is established, the Federal Supreme Court shall continue to exercise the functions and powers prescribed for the Constitutional Court under Article 131 of this Constitution.
- The Federal Parliament of Somalia shall review all pre-existing legislation and approve the necessary amendments within a period of five (5) years from the date of entry into force of this Constitution.
- The Independent Commission for Constitutional Review and Implementation established pursuant to this chapter shall support the legislative review process and shall prepare reports for submission to the Parliamentary Implementation Follow-up Committee.

Article 191 [Second]: The Parliamentary Implementation Follow-up Committee for Constitutional Review and Implementation

Clause (8):

- The constitutions of the federal member states that are reviewed pursuant to this article shall be submitted to the Constitutional Court for verification of their conformity with the Federal Constitution prior to their entry into force.
- Any dispute arising from the harmonisation process shall be finally determined by the Constitutional Court.

Article 193: International Obligations

- International agreements ratified by the Federal Parliament shall form part of the laws of the Federal Republic of Somalia.
- Clause (2): Should a ratified international agreement be found to be inconsistent with this Constitution, the Constitutional Court shall determine the existence and extent of such inconsistency.
- The Federal Parliament shall enact legislation regulating the procedures for the ratification of international agreements, their incorporation into domestic law, and withdrawal therefrom.
- Clause (4): Existing international obligations shall continue to be binding on the Federal Republic of Somalia until such time as the Constitutional Court determines that they are inconsistent with this Constitution.

Article 195: Transparency and Public Participation

- All legislative proposals, harmonisation submissions, and constitutional amendments prepared pursuant to this Chapter shall be subject to public consultation and shall afford the public an opportunity to submit their views.
- The Follow-up Committee shall verify that the Independent Commission for Constitutional Review and Implementation has conducted public consultations and awareness campaigns, so as to ensure transparency in the constitutional review process.
- Public views and recommendations shall be compiled and submitted to the Federal Parliament of Somalia, together with the principal recommendations arising therefrom.

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