

Former	Amended
<p>1. Article 3:</p> <p>Section 7: Taxation decision” means a taxation assessment and a decision by the Ministry of Finance under Articles 7, 11(3), 15(3) and (6), 16(1), 17(3), 19(2) and (3), 20, 21, 22, 23, 28, 29, 59 and 60 of this Law and a decision to refuse an application for registration under the Value Added Tax Law;</p> <p>2. Article 14:</p> <p>Section 02: Initiation of a taxation dispute cannot prevent collection of tax.</p> <p>3. Article 20:</p> <p>Section 1: If the taxpayer fails to pay their tax liability by the due date mentioned in the law, or does not demonstrate that they are making arrangements for payment that are satisfactory to the taxation administration, the taxation administration when necessary shall suspend their financial accounts and suspend importation of goods in whole or in part and notify them in writing.</p> <p>4. Article 23:</p> <p>The taxation administration may issue a notice for a taxpayer departure prohibition from Afghanistan under any of the following conditions, provided that the taxation administration shall be required to obtain approval from a court for effect beyond 5 days:</p> <ul style="list-style-type: none"> (a) If they fail to pay their tax liability within thirty days after the due date; or (b) If the taxation administration makes sure and has documents and evidence that the person will permanently depart Afghanistan before discharging a tax liability. 	<p>1. Article 3:</p> <p>Section 7: Taxation decision means a taxation assessment and a decision by the Ministry of Finance under Articles 7, 11(3) and 15(3,6) and, 16(1), 17(3), 19(2) and (3), 20, 21, 22, 23, 28, 29, 59, 60, and 61 (2) of this Law and a decision to reject an application for registration under the Value Added Tax Law.</p> <p>2. Article 14:</p> <p>Section 02: In case of taxation dispute, the Ministry of Finance will collect 30% of the tax under the dispute.</p> <p>3. Article 20:</p> <p>Section 1: If the taxpayer fails to pay their tax liability by the due date mentioned in the law, or does not demonstrate that they are making arrangements for payment that are satisfactory to the taxation administration, the taxation administration when necessary shall suspend their financial accounts and suspend importation and exportation of goods in whole or in part and notify them in writing.</p> <p>4. Article 23:</p> <p>The taxation administration may issue a notice for a taxpayer departure prohibition/ no fly list from Afghanistan under any of the following conditions, provided that the taxation administration shall be required to submit the no fly list request of taxpayers to a court within 5 days.</p> <ul style="list-style-type: none"> (a) if they fail to pay their tax liability amounting to or exceeding 500,000 AFN within thirty days after the due date. (b) If the taxation administration makes sure and has documents and evidence that the person will permanently depart Afghanistan before discharging a tax liability

5. Article 26:

(1) The taxation administration may by notice in writing require a person to furnish books, records, information or computer-stored information under the control of the person within the time specified in the notice, or attend at the time and place specified in the notice to be examined regarding his/her tax affairs or those of any other person.

6. Article 34:

(1) Where a person fails to pay their tax liability in accordance with the tax laws or in accordance with a notice under Article 16 of this Law by the due date in addition to the original tax they shall be liable for additional tax of 0,10% for each day of delay.

7. Article 35:

(1) A person who without reasonable cause fails to submit to the taxation administration a tax return or any other document required to be submitted under any tax law if a natural person shall be liable to additional tax of Afn. 30 and if a legal person to Afn. 100 for each day of delay.

8. Article 39:

A person who without reasonable cause fails to comply with Article 26 of this Law, if a natural person shall be liable to additional tax of Afn. 100 and if a legal person to Afn. 200 for each day of delay.

9. Article 40:

(3) The additional tax under subsection (1) of this Article shall not prevent the imposition of additional tax under Article 33 of this Law

5. Article 26:

(1) The taxation administration may notify in writing and request a person to furnish books, records, information or computer-stored information under his possession, within the time specified in the notice, or attend at the time and place specified in the notice to be examined regarding his/her tax affairs or those of any other person. The specified time in the notice may not be less than 6 working days.

6. Article 34:

(1) Where a person fails to pay their tax liability in accordance with the tax laws or in accordance with a notice under Article 16 of this Law by the due date, in addition to the original tax they shall be liable for additional tax of 0.05% for each day after the due date. The additional tax as per the article, cannot be more than 100% of the unpaid main tax.

7. Article 35:

(1) A person who without a reasonable cause fails to submit a tax return or any other relevant document provisioned under the tax law to the taxation administration, in such a case a natural person shall be liable to pay additional tax of AFN. 15 per day and a legal person is liable to pay additional tax of AFN. 50 per day.

8. Article 39:

A person who fails to comply with the Article 26 of this Law without any reasonable cause, in such a case a natural person is liable to additional tax of AFN. 50 per day and a legal person is liable to pay additional tax of AFN. 100 per day.

9. Article 40:

(3) The additional tax under the subsection (1) of this Article shall not prevent the application of additional tax under the Article 34 of this Law.

10. Article 41:

(1) A person who intentionally evades tax shall, in the first instance, besides the original tax be liable to additional tax equal to double the evaded tax.

11. Article 51:

Misuse of position

If a taxation administration employee misuses their position they shall be punished in accordance with the law.

10. Article 41:

(1) A person who intentionally evades tax shall, in the first instance, besides the original tax be liable to additional 100% of the evaded tax.

11. Article 51:

Misuse of Position and Tax breaches

- (1) if a taxation administration employee misuses their position they shall be punished in accordance with the law
- (2) The below tax breaches issues shall be dealt with in accordance with the law:
 - 1- A person who does not present its tax return before the due date or before the day extended by the tax administrations without proper justification.
 - 2- A person who does not withhold any withholding taxes or does not pay the withholding taxes without any valid reason.
 - 3- Liquidators not observing the article 19th of this law
 - 4- A person who does not observe announcement according to Section (3) Article 22 of this Law.
 - 5- A person who does not preserve and maintain documents in accordance with the Tax Administration Law on purpose
 - 6- A person who does not provide the necessary facilities and does not assist the tax administration employees according to the Section (6) Article 27.
 - 7- A person who deliberately utilizes an incorrect TIN no. in the tax returns and or any documents provisioned by the tax law
 - 8- A person who deliberately without any valid reason does observe and act upon Article 26 of this law
 - 9- A person who deliberately presents inaccurate and misleading information and or omits any specific information
 - 10- A person who violates Article 54 of this Law.

12. Article 55:

(3) Appointment of the Board members mentioned under subsection (1) of this Article shall be by proposal of the Minister of Finance and approval by the Council of Ministers.

13. Article 64:

(2) Subsection (1) of this Article shall not apply to international agreements made between the Government of the Islamic Republic of Afghanistan and foreign Governments or UN Organizations.

12. Article 55:

(3)- Board members mentioned in the subsection (1) of this Article shall be appointed by the proposal of the Minister of Finance and the approval of the President of the Islamic Republic of Afghanistan.

13. Article 64:

(2) - Subsection (1) of this Article shall not apply to international contracts and agreements made between the Government of the Islamic Republic of Afghanistan and foreign Governments or international organizations.

14. Article 02:

Subsections (12) and (13) in the Article 3 of the Tax Administration Law shall be added as follows:

15. Article 03:

12- Tax disputes: is the disapproval of the tax decisions by the taxpayer who is addressed by the chapter 4 of this law.

13- Tax Evasion: is when the taxpayer acts deliberately and unlawfully, resulting in tax evasion, or partial payment of the taxes.

Article 03:

This amendment is executable on the publication date. [10th Mizan 1397 or 2nd October 2018]