

Members of the Contracting Community,

The Ministry of Finance Revenue Department of Afghanistan, in conjunction with Afghanistan Investment Support Agency, has enacted the “bridging strategy,” recommendation of the Technical Taxation Working Group. A trial group of companies has attempted to renew blocked AISA licenses using letters from the Afghan Revenue Department. Although the trial group met with some success and some failures, AISA has accepted the bridging strategy and will renew licenses as long as certain conditions are met. Below are the steps, as we understand them, to renew an AISA license under the bridging strategy:

1. Contact the Director of the office or offices which maintain the company’s disputed tax records. Schedule an appointment to receive a “Renewal Letter” under the bridging strategy. It is critical that the company not confuse “Renewal Letter” with “Tax Clearance Letter.” This procedure will not resolve legacy taxes. It will, however, allow the company to renew the AISA license while the Afghan Cabinet deliberates on procedures to permanently resolve legacy taxes. Below are contacts at the Large and Medium Taxpayer office who are familiar with the strategy.
  - a. Director, Large Taxpayer Office: Mr. Anis Panah [m.anis\\_pannah@yahoo.com](mailto:m.anis_pannah@yahoo.com)
  - b. Director, Medium Taxpayer Office: Mrs. Amina Ahmady [ahmady9373@gmail.com](mailto:ahmady9373@gmail.com)
2. At the appointed time, send a senior company employee to the Afghan Revenue Department to seek out a “Renewal Letter.”

The initial meeting will likely ascertain what late fees, if any, the company may owe for the years in question (2009 - December 2014).

  - a. We recommend you inquire, while at ARD as to whether or not a second letter will be necessary to remove company employees from the Afghan No-Fly list. ARD can provide a letter which will cause AISA to remove the No-Fly document from the company’s file.
  - b. We recommend the company NOT using this opportunity to attempt to adjudicate the contested taxes during these years, or attempting to argue for a tax clearance letter.
3. At the Afghan Revenue Department, arrange for a time to pay any assessed late fees, and pick up the tax clearance letter.
4. Contact AISA and arrange for a time for a senior member of the company to meet with the Licensing Director, Mr. Gulam Rabini ([licensing\\_director@aisa.org.af](mailto:licensing_director@aisa.org.af)) Present Mr. Rabini with the renewal letter and any other documents which he may need for AISA renewal. Expect to pay fees for the New AISA license, plus the licensing fees for the years between your last valid AISA license and your current renewal.
5. Remember that Ramazan (Ramadan) continues until approximately July 5<sup>th</sup>. Expect slow administrative activity as most Afghan government offices are on half day schedules.

The following points of contact may prove helpful during the process:

Director of Legal Services, Exemptions Department: AbdulWali “Noori” [wali.noori@cr.mof.gov.af](mailto:wali.noori@cr.mof.gov.af)

Director of Objections Review: Lutfullah Saadat [l.mastkhil@gmail.com](mailto:l.mastkhil@gmail.com)

Resolute Support International Agreements Attorney: Maj Jacob Marshall  
[jacob.r.marshall@afghan.swa.army.mil](mailto:jacob.r.marshall@afghan.swa.army.mil)

DISCLAIMER: This guidance has been prepared for informational purposes only and is not legal advice. Transmission of the information is not intended to create, and receipt of the information does not constitute, an attorney-client relationship. Anyone viewing the information should not rely or act upon the information without seeking professional counsel. The U.S. Government and/or NATO will not be liable for any damages, losses, or causes of action of any nature arising from any use of this guidance.