



Islamic Republic of Afghanistan  
Ministry of Finance  
Afghanistan Revenue Department  
Legal and Policy Directorate  
Legal and Natural Department

**Serial Number:** 518776-518818

**Date:** 1394/5/31

To: Afghanistan Revenue Department!

Previously, the proposed change in paragraph (3), article (64) of Income Tax Law published through an official gazette (976) dated on 1394/12/28 and proposed change in paragraph (1), article (66) of Income Tax Law published through an official gazette (1103) dated on 1392/1/25 were sent to the Ministry of Justice in below text for legal processes.

Before Text	Suggested Text
Article (64) (3) Persons who import goods shall be subject to two percent business receipts tax on the cost price of the imported goods including custom duty. The business receipts tax will be treated as an advance payment for business receipts tax payable.	Article (64) <u>(3) Persons who import goods shall be subject to four percent business receipts tax on the cost price of the imported goods including custom duty. The business receipts tax will be treated as an advance payment for business receipts tax payable.</u>
Article (66) (1) Two percent of income received (before any deductions) from any profit activities of the persons mentioned in Article 64 (1) and (2), excluding the persons mentioned in paragraph (2), (3), (4), (5), and (6) of this Article.	Article (66) <u>(1) Four percent of income received (before any deductions) from any profit activities of the persons mentioned in Article 64 (1) and (2), excluding the persons mentioned in paragraph (2), (3), (4), (5), and (6) of this Article.</u>

Presidential office of Islamic Republic of Afghanistan has now endorsed the proposed amendment through a Presidential Decree number (58) dated on 1394/5/26 as follow.

Article 1:

Based on Article (79) of Constitution of Afghanistan, I endorse some amendments of Income Tax Law that is approved by the Council of Ministers (Cabinet) Islamic Republic of Afghanistan in an official letter number (15) dated on 1394/5/3.

Article 2:

Minister of Justice and Minister of State for Parliamentary Affairs are assigned to present this Decree to Parliament with in a period of 30 days from the first session of Parliament.

Article 3:

This Decree is valid with amendments from endorsement date and it shall be published in the official gazette.

The letter is delivered for your notification: The proposed amendments mentioned above per the suggestion of Afghanistan Revenue Department are implemented and executed from the date of Presidential Decree dated 1394/5/26. Afghanistan Revenue/Customs Department and Tax offices are required to implement it.

Sincerely,

Gul Maqsood Sabit

Deputy Minister, Customs and Revenue Department

CC:

Large Taxpayer Office, Central Zone Revenue, Medium Taxpayer Office, All Provincial Tax Offices, and Ministry of Justice.