



# Afghanistan **TAX** Profile

*Summary of Taxes Collected  
According Income Tax Law of  
Afghanistan*



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## 01 – Income Tax:

Tax Type	Assessed on	Rate	Payable	Due Date
On natural personal income ( Annually )	Net Income From AFN .1 to AFN.60,000	0 %	Annually	21 March – 20 June
	From AFN. 60,001 to AFN.150,000	2 %		
	From AFN 150,001 to AFN. 1,200,000	10 %		
	Over 1,200,000	20 %		
On net income of legal person	Net Income after all deduction	20 %		

## 02 – Business Receipts Tax (On Gross Profit)

Tax Type	Rate	Payable	Due Date
On total gross income of industrial sector, educational sector small hotels, restaurants, Kitchens	2 %	Quarterly	15 Days of the month following each quarter
On total gross income of hospital <b>Note:</b> Newly actived hospitals subjected to 0% BRT tax on their first year of activity, second year subjected to 2% BRT tax	3 %		
On Gross Sales and services of natural and legal persons	4 %		
Natural person having AFN 750000 or more quarterly gross income			
On gross income of hotels for hosting parties and Airlines Companies	5 %		
On total gross income of hotels and restaurants providing superior services , and Telecommunication Companies	10 %	Quarterly	on the cost price collected in border custom
Advance profit tax on the cost of goods after customs clearance of imported properties.	4 %	At custom	when product is imported

## 03 – Withholding Taxes on:

Tax Type	Assessed on	Rate	Payable	Due Date
Salary	Less than AFN 5,000	0 %	Monthly	10 days of the following month
	AFN 5,001 – 12,500	2 %		10 days of the following month
	AFN 12,501 – 100,000	10 %		15 days of the following month
	Over AFN 100,001	20 %		10 days of the following month
Rent	AFN 10,000 – 100,000	10 %		15 days of the following month
	AFN over 100,000	15 %		
Contractors	Contractors of natural person and legal person with updated license	2 %	At the time of Payment	10 days of the following month
	Contractors of natural person and legal person without license or out-dated license	7 %		
Contract	Reatail Purchases less than AFN 500,000	0 %		
Tax on income from Ticket Money, Dividends, Royalties, Prizes, Rewards, Lotteries, and Gifts		20 %	At the time of Payment	10 days of the following month

## 04 – Tax on Transfere of Property:

Tax Type	Rate	Payable	Due Date
On total net income of legal person from sales of property	20 %	At the time of payemet	15 days of following month
On total income of transfereable and non-transferable properties subject to contract tax	1 %	Buyer	At time of transfere
On transafere of natural person property subject to fix tax	1 %	Seller	15 Days of the month following each quarter

## 05 – Fixed Tax on:

Tax Type	Assessed on	Rate	Payable	Due Date
On imported goods, counted as prepayment and Granting exemptions against income tax		2 %	At costum	when goods entering in the country
natural resident person, natural and legal non-resident person's income from entertainment services, such as theatre,exhibition of movies, radios or television, and sports competitions		10 %	At the end of event	15 days of the following month
The income of a natural person from small businesses which is subjected neither to income tax nor to withholding tax	Less than 2,000,000 AFN	0 %	Quarterly	fifteenth day of the next month after each quarter
	over 2,000,000 AFN	0.3 %		
Fixed tax on vehicles	Vehicles used by natural and legal persons for business purposes	Fixed amout		Time of license renewal