

附件4

## Current Tax System (2025)

Serial Number	Taxes	Taxpayers	Objects of Taxation ( Base of Taxation )	Tax Rates
<b>Goods and Services Taxes</b>				
1	VAT	(1) Taxpayers: Taxes shall be paid on the sale of goods or the provision of services. (2) Importers: Taxes shall be paid on imported goods.	<p>(1) Taxable Goods</p> <p>① Taxable goods include: the transfer of ownership of goods through sale, exchange, assignment, or other means; the leasing of goods with a financing lease nature. ② Services that are an integral part of the supply of goods shall be deemed as part of the supply of goods. ③ Taxpayers who use goods purchased tax-exempt for personal use or tax-exempt projects shall pay taxes in accordance with the law.</p> <p>(2) Taxable Services</p> <p>① Taxable services include: Granting, transferring, or assigning rights (excluding goods and currency); providing facilities or conveniences; issuing any licenses, permits, certificates, or other documents by the issuing authority; other services.</p> <p>② A small portion of goods necessary for the supply of services shall be deemed part of the supply of services.</p> <p>③ A small portion of services necessary for the importation of goods shall be deemed part of the imported goods.</p>	The VAT rate for the sale of goods or provision of services and for imported goods is 10%.
<b>Income Taxes</b>				

2	Corporate Income Tax	Companies and corporate entities within Afghanistan, including resident and non - resident enterprises	Taxation targets the production and business income and other income obtained by companies and corporate entities.	A uniform corporate income tax rate of 20% applies.
3	Individual Income Tax	Resident taxpayers: At any time during a tax year, you have your principal residence in Afghanistan; you have accumulated 183 days of stay in Afghanistan during a tax year; you are an employee or official of the Afghan government and have been sent abroad on official business at any time during a tax year.	All taxable income, including taxable income earned outside Afghanistan; taxes paid by taxpayers on foreign income can only be used to offset the tax payable on foreign income; resident taxpayers who earn income from multiple countries abroad can calculate the proportion of income from each country and offset the tax payable in proportion to that proportion.	Personal income tax is calculated using a progressive tax rate and is collected monthly. Monthly wages below \$250 are tax-exempt. Wages between \$250 and \$2,000 are taxed at 10%. Wages above \$2,000 are taxed at a flat rate of \$175 plus 20% of the amount exceeding \$2,000
		Non-resident taxpayers: Non-resident taxpayers are natural persons other than resident taxpayers.	Interest, dividends, rent, royalties and any other income derived by natural persons not engaged in trade or business from within Afghanistan shall be subject to income tax.	
others				
4	Fixed Tax	This applies to importers, contractors, transporters, and entertainers who do not hold a business licence for the supply of goods and services.	Afghanistan levies a fixed tax on specific categories of income and individuals in lieu of income tax and invoice tax.	The tax rate varies depending on the type of income. (1.5%, 2%, 3%)
5	Import Duties	Mainly includes importers of goods and eligible suppliers of goods or services.	Mainly various goods imported into Afghanistan.	Different goods are subject to different import duties.
6	Surcharges	Mainly targeting taxpayers who have violated regulations or failed to fulfil their tax obligations during the tax payment process.		Rates range from 0.5% to 2%.
7	Land Tax	Landowner	Mainly land itself, including agricultural land, non-agricultural land, and real estate, etc.	Land tax is levied on a graded basis, with different rates applied depending on factors such as land use and location. Standards vary by region

8	Municipal Tax	Businesses and commercial entities, sole traders, property owners, specific service providers	Mainly covers commercial activities within cities, specific services, and certain properties.	Levied at a rate of 1%.
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