

## Current Tax System

Serial Number	Taxes	Taxpayers	Objects of Taxation ( Base of Taxation )	Tax Rates
<b>Direct Taxes</b>				
1	Corporate Income Tax	Limited liability companies, companies limited by one person, joint stock companies, partnerships, industrial and commercial undertakings and other legal entities provided for in the Tax Code in Algeria.	Domestic income of enterprises resident in Algeria and income of foreign companies originating in Algeria	<p>-There are three tax rates, 19% ,23% and 26%, depending on the business activity, with a reduced rate of 10% for reinvested profits.</p> <p>-For withholding taxes, there are several rates, 10%, 40%, 20%, 30%, 15% and 5% (Art. 150 CIDTA).</p>
2	Additional corporate income tax	Tobacco manufacturing companies	Domestic income of enterprises resident in Algeria and income of foreign companies originating in Algeria	<p>-There are two tax rates :</p> <p>–20%, for manufacturers of snuff and/or chewing tobacco;</p> <p>–31%, for manufacturers of smoking tobacco, including electronic cigarettes and hookahs.</p>

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3	Individual Income Tax (IRG)	Individuals who are tax resident in Algeria	Worldwide income.	-Employment income:progressive rates from 0% to 35%; -Agricultural income : progressive rate from 0% to 35% -Property income (7% for residential rentals, 15% for industrial and commercial use); -Revenues from loans and deposits:10%; -Directors' fees, dividends, Capital gains : 15% (5% in the case of reinvestment of the capital gain); -Income derived by taxpayers under the category of non-market business: 20%
		Individuals who are not tax resident in Algeria	Income from Algerian sources	
4	Special single taxation system (IFU): (flat rate system)	Persons, professional civil partnerships carrying out an industrial, non-commercial or craft activity, traditional arts and crafts cooperatives, whose annual turnover does not exceed eight million dinars (8,000,000 DA).	Annual turnover	-There are two tax rates, 05% ,12% depending on the business activity; -0.5% for activities under the status of auto-entrepreneur;
5	Property tax	Taxpayers who have developed landed property	The market value of the land area actually occupied by the taxpayer and the residual value of the property are used as the basis for tax calculation	3%~7%
		Taxpayers with undeveloped land		3%~10%
6	Sanitation tax	The tax is levied in the name of the owners or usufructuaries and is payable by the tenant	Applies in Communes where a household waste collection service operates	Different flat rate taxes for different uses of the premises
7	Vocational training tax and apprenticeship tax	Employers established or domiciled in Algeria, with the exception of public institutions and administrations.	The annual payroll	1%

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8	Tourist tax	Non-residents with no fixed abode and not subject to property tax	Accommodation for non-residents staying in the municipalities	Charged per person, per day of stay and according to the number of hotel stars
9	Wealth tax	Individuals who are tax resident in Algeria	Property located in Algeria and abroad	Rates from 0% to 1%
		Individuals who are not tax resident in Algeria	Property located in Algeria and abroad	
10	Local solidarity tax	Taxpayers realising turnover from hydrocarbon pipeline transport activities and mining activities in Algeria	Total turnover excluding VAT	-Turnover from hydrocarbon pipeline transport activities: 3%; -Turnover from mining activities: 1.5%.
<b>Sales Taxes</b>				
11	Value Added Tax	Businesses and individuals including manufacturers, importers, wholesalers, retailers, etc.	Industry, commerce, handicrafts, importation, wholesale and retail trade, provision of services in Algeria.	-Standard rate: 19% -Reduced rate: 9%
12	Domestic Consumption Tax	Production and consumption of taxable consumer goods	Beer ; Tobacco products and matches etc.(cigarettes, cigars, smoking tobacco, snuff, chewing tobacco and chewing tobacco, electronic cigarettes and matches and lighters)	Advaloren, specific duty, or combination of both
13	Customs Duty	Enterprises engaged in the import and export of commodities	Goods permitted to be imported or exported from Algeria	Three-level rates(5%,15%,30%)
14	Tax on Petroleum Products	Recipients of petroleum products or similar products imported or acquired in Algeria	Payable on petroleum products or similar products imported into or obtained in Algeria, particularly from factories. This tax is applied to the products listed below: - petrol ; - gas oil ; - liquefied petroleum gas (LPG fuel).	100 to 1700 dinars per 100 litres

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<b>Indirect Taxes</b>				
15	Stamp Duty	Entities and individuals who registers a taxable certificate in the official register	Purchase and sales contracts, commercial bills, business certificates, transfer receipts, ID cards, and other relevant documents registered in the official registry.	Fixed amounts per document
16	Registration Tax	Parties to a registered deed or covenant	Deeds that do not transfer ownership, usufruct or enjoyment of movable Deeds that transfer ownership, usufruct or enjoyment of movable	Registration Tax are fixed, proportional or progressive depending on the nature of the deeds and deeds and transfers subject to them
17	Movement duty	Wholesale storage merchants (WSMs)	When taxable products such as alcohol and wine are delivered for consumption	60 to 300,000 dinars per 100 litres
18	Guarantee Tax	Manufacturers, distributors and assimilated persons with joint guarantee obligations	Guarantee and testing rights on gold, silver and platinum materials	Determination of tax rates by weight and category