



**The Income Tax Act Law No. (91) of 2005  
published in the Official Gazette number (23)  
continued in the June 9, 2005**

The name of the people  
the President decided the People Law the following text,  
has issued :

**(first article)**

works in the income tax law provisions facilities

**(Article II)**

Repeals the income tax Law No. 157 of 1981, to continue to appeal committees formed in accordance with the provisions of the Income Tax Law referred to until December 31, 2005 to consider tax disputes for the years until the end of 2004, and then referred disputes that have not been adjudicated upon her to committees formed in accordance with the provisions of law facilities. As the specific exemptions have extended the law referred to in effect for persons who started the exemption extended to them prior to the date of this Law, to end these periods. And Clause 1 of Article 1 of Law No. 147 of 1984 to impose development tax on the financial resources of the State

**(Article III)**

Figures repeal articles 16, 17, 18, 19, 21, 22 and 23 bis, 24, 25 and 26 of the Investment Guarantees and Incentives Law No. 8 of 1997. Remains exemptions materials referred to in effect for the companies and establishments which came into force before the extended release date of this law, and that until the time limits for these exemptions. The companies and enterprises established in accordance with the provisions of the law referred to did not begin practicing activity or production to the date of this Law is required to enjoy the exemptions by law to begin practicing activity or production for a maximum period of three years from the date of this law.

**(Article IV)**

Exempt any person from the performance of all amounts owed by the income tax and all amounts the general sales tax, for tax periods prior to the date this law, the associated taxes and fines for delays and additional tax and other, and that the two acceptable :

First : that the person had already registered or submitted for the approval of tax or subjected to any form of tax audits by the Tax Department or the Sales Tax Department. Second : to make taxpayers approving tax on income tax for the latest period include a full relational database, and to present to register with the Sales Tax Department if the end of registration, and before one year from the date this law. Down the exemption if taxpayer convenes in its declarations on income tax for the following three fiscal periods.



**(Article V)**

Expires antagonism in all cases registered or invisible in all courts of different shades before 1st October 2004 between the Tax Authority and taxpayers and the object of which is the difference in tax assessment and whether the urn's annual tax in dispute does not exceed ten thousand pounds. Refrain claim did not pay taxes on these cases. In all cases no effect on the expiration of the right of the taxpayer antagonism to recover what has been paid under the tax due on the disputed urn All this is not adhered consistently funded adversaries in the case application to the court to have unforeseen lawsuit within six months from the date this law

**(Article VI)**

In the cases provided for in Article V of this Law, to be funded in the existing disputes between them and the Tax Department, registered or pending before the courts, at all levels before the first in October 2004, asked end such disputes within a year from the date this law versus performance ratio of tax and other amounts owed to the urn's annual tax dispute in accordance with the following sections :

1-(10%) of the value of tax and other amounts owed to the urn disputed If the value exceeded one hundred thousand pounds.

2 - (25%) of the tax and other payments due on the disputed urn in relation to the value exceeded one hundred thousand pounds, and even five hundred thousand pounds of this vessel, after payment percentage set forth in Item 1 for what not to exceed one hundred thousand pounds of this shell.

3-(40%) of the tax and other payments due on the disputed urn in relation to the value exceeding five hundred thousand pounds of this vessel, after payment ratios stipulated in items 1.2 for what not to exceed five hundred thousand pounds of this shell

The implications of the fulfillment funded ratios established in accordance with items of the previous patent discharged from the tax amounts and other disputed, and governs the end of antagonism with the case if the taxpayer to the court what the effect fulfillment. In all cases no effect on the expiration of the right of the taxpayer antagonism to recover what has been paid under the tax calculation disputed

**(Article VII)**

Exception to the rule Item 1 of Article 52 of the law accompanying the proceeds city and duty discount on loans and advances obtained by legal persons in more than four times the average property rights shall not exceed eight times for the period starting from fiscal year 2005 and ends at the end of the tax year 2009 in accordance with the following :

1:8 for fiscal year 2005

1:7 to 6:1 fiscal year 2006 to fiscal year 2007

1:5 to 1:4 fiscal year 2008 to fiscal year 2009.

**(Article VIII)**

And the Minister of Finance issued the executive regulation of this law and the law of facilities within six months from the date of publication in the Official Gazette, to be issued this regulation continues regulations and decisions currently in force does not conflict with the provisions of those Laws.



(Article IX)

This Law shall be published in the Official Gazette, and worked by day following the date of publication, subject to the following :

1-law applies to facilities for their salaries since the first of the month following the date of publication in the Official Gazette.

2-law applies to facilities for income industrial and commercial activity and income non-commercial professions and income real estate wealth of natural persons as of the fiscal period 2005 to apply for the profits of legal persons as of the fiscal 2005 period tax or legal person that begins after the date of this law. Thumbprint of this law the state seal, and implemented as law of laws.



**Income Tax Law**  
**The first book**  
**General provisions**

**Article (1) :** In applying the provisions of this law mean words and phrases on the following described

Before each:

- Tax: income tax.

- Minister: Minister of Finance.

Interest-President: Head of public taxes.

- Interest: the interest of public taxes.

- Funded: a natural person or a legal person subject to tax in accordance with the provisions of this Law.

- Capital companies: JSC recommendation stock broking companies and limited liability companies.

Companies-persons: Partnership firms and companies recommendation simple.

- Company reality: company that was among natural persons without updating procedures meet or month with the exception of cases arising from the legacy of individual enterprise.

- Project: economic entity which engaged in the original activity in Egypt or permanent establishment in Egypt of the economic entity abroad.

Person-linked: each person is deal with taxpayer affect relationship in determining the tax base, including:

1-husband and wife, assets and branches.

2-company funds and the person who owns, directly or indirectly, at least 50% of the number or value of the shares or voting rights.

3-company people and partners and Full Testators it.

4-any two or more other person owns at least 50% of the number or value of the shares or voting rights in each of them.

- Neutral price: the price at which the deal whereby two or more non-associated, and determined according to market forces and conditions deal.

- Royalties: payments of any kind for the use of or the right to use the copyright for the work of literary or artistic or scientific, including the movies, and any patent or trademark, design or model, plan or structure or covert operation or for the use or the right to use the equipment, industrial, commercial or scientific experience or information concerning industrial, commercial or scientific.

**Article (2) :** in the application of the provisions of this Law shall be the natural person resident in Egypt in any of the following circumstances:

1 - if it is a permanent home in Egypt.

2-resident in Egypt for more than 183 days or intermittently connected through twelve months.

3-Egyptian performs the function abroad and receives income from the Egyptian treasury.

The legal person residing in Egypt in any of the following circumstances:

1 - if it has been established in accordance with Egyptian law.

2 - If the main center management or actual in Egypt.

3 - If the company that owns the State or a person of legal Assembly more than 50% of their capital.

The executive regulation of this law rules for a permanent home Management Center actual.

**Article (3) :** This includes income investigator, a source in Egypt as follows:

(A) Revenues from services performed in Egypt, including salaries and similar.



- (B) income paid by the employer based in Egypt, even led to work abroad.
- (C) Income received by sports artist or activity which is in Egypt.
- (D) income from work performed by non-resident through a permanent establishment in Egypt.
- (E) income from dispositions of chattels belonging to a permanent establishment in Egypt.
- (F) income from exploitation and disposition of real estate etc. located in Egypt and the injustice of the real estate allocation.
- (G) distributions on shares of a company resident in Egypt.
- (H) dividends paid by the Company persons resident in Egypt.
- (I) the return paid by the government or local administration units or legal persons, or by any person resident in Egypt and the revenue that will be repaid from the permanent establishment in Egypt if the owner-resident.
- (J) rents and royalties and license fees paid by a resident in Egypt or paid by a permanent establishment in Egypt if the owner-resident.
- (K) income from any other activity being done in Egypt.

**Article (4) :** mean permanent installation in the application of the provisions of this law everywhere firm for the work through which the implementation of all or some of the projects of the non-resident person in Egypt, including in particular:

- (A) replace the management.
- (B) section.
- (C) the building used gateway for sale.
- (D) Office.
- (E) plant.
- (F) workshop.
- (G) the mine, or the field of oil or gas wells, or quarry, or any other place of extraction of natural resources, including timber production, or any other forest.
- (H) farm or Planter.
- (I) construction site or construction or assembly project, fixtures or supervisory activities associated with some of that.

The rule established in the permanent person working for a project when he had the authority to conclude contracts on behalf of the project and adoption unless the activity is limited to the purchase of goods or merchandise for the project.

Nor is a permanent establishment as follows:

- 1- A special use of the facilities for storage and presentation of goods and commodities owned for the project only.
- 2- retain a score of goods or goods-owned project for the purposes of storage or supply.
- 3- maintain a score of goods and commodities-owned project for the purpose of recycling only by another project.
- 4- retain a fixed location of the activity begins only purchase goods or goods or compiling information for the project.
- 5- retain a fixed location of the activity begins only carry out any work of a preliminary or assistance for the project.
- 6- retain a fixed location for the work involved in any set of activities referred to in the previous items provided that the total activity of the fixed place of work and output of the range of such activities as a preliminary or assistance only.
- 7- industrial or commercial work undertaken by a foreign company by the broker or agent of commission or any other agent of an independent nature, unless it is proved that the broker or agent has devoted most of his time and effort during the period of tax for the benefit of the foreign company.

Control does not mean non-resident company to another company resident to become a permanent resident company of the other.

**Article (5) :** fiscal period is fiscal year beginning January 1st and ending on December 31 of each year or any period of twelve months serve as a basis for calculating tax. It may account for the tax, or less than twelve months, and determine the executive regulation



of this law accounting procedures for the period.

Deserve tax on the day following the end of the tax period, also deserve death of the taxpayer or interruption of residence or stopped completely from engaging in the activity.

## Book II

### The tax on the income of natural persons

#### Part I

#### The scope of the tax and price

**Article (6) :** annual tax imposed on the total net income of natural persons resident and non-resident for income earned in Egypt.

The total net income from the following sources :

1. Their salaries.
2. Commercial or industrial activity.
3. Professional activity or non-commercial.
4. Real estate wealth.

**Article (7) :** deserve tax over five thousand pounds of the total net income achieved by the resident taxpayers during the year .

**Article (8) :** Tax rates are as follows :

The first tranche : more than 5000 pounds 20000 pounds 10%

The second tranche : more than 20000 pounds 40000 pounds 15%

The third tranche : more than 40000 pounds, 20%

Is bringing the total net annual income when calculating the tax to the nearest ten pounds less.

#### Part II

#### Their salaries

**Article (9) :** apply the tax on their salaries as follows :

1-All deserves the taxpayer result of his work with the others to hold or without a periodic basis or periodically, and whatever names, images, or causes of these receivables, and whether the work performed in Egypt or abroad and pay for them, a source in Egypt, including the wages, bonuses, incentives and commissions, grants and additional pay and allowances and quotas, the scale of profits and benefits in cash and in kind tribunals.

2-What is the taxpayer of foreign origin on the work performed in Egypt.

3-salaries and bonuses heads and members of boards of directors in public sector companies and public enterprise sector of non-contributors.

4-salaries and bonuses heads and members of boards of directors and managers of the companies versus their administrative funds.

The regulation defines the operational bases of this law estimating the value of benefits in kind .

**Article (10) :** The income involved in the tax base for each part of the year has been obtained by any revenue from income subject to tax by a year and on the basis of monthly revenue after conversion to annual income.

In the event of a change in income taxable account amends this income from the date of the change on the basis of new revenue or income, whichever is lower after the old converted to annual income. Is every year a settlement in accordance with the procedures and rules established by the executive regulation of this law.



Sleet and distribution of salaries and wages etc., which spend one go in the years to maturity, except for holidays, and returned home at the expense of revenue and tax base for each year, and settled tax due on this basis.

**Article (11) :** Notwithstanding the provisions of article 8 of this law, the tax applies to all payments made to non-residents, regardless of the body or which employed in the performance of services under its supervision, as applicable tax on the amounts received by non-residents of their points of origin and that at 10% Without any reduction in the face of cost and without any discount another.

In all cases be booked tax and supplied to the competent department taxes during the first fifteen days of every month in accordance with the rules and procedures established by the executive regulation of this law.

**Article (12) :** not subject to the tax :

1-pensions.

2-end of service indemnities.

**Article (13) :** Without prejudice to other tax exemptions assessed special laws exempt from the tax :

1-amount of 4000 pounds annually for a personal exemption taxpayer.

2-social insurance contributions and other deductions in accordance with the laws of the social insurance systems, or any substitute.

3-contributions of workers in the private insurance funds that arise in accordance with the provisions of the private insurance funds Law No. 54 of 1975.

4-insurance premiums for life and health insurance to taxpayers for him or interest spouse or minor children, and any insurance premiums for pension entitlement.

5-kind mass following advantages :

(A) diet payable to employees.

(B) mass transit workers or the equivalent of the cost.

(C) health care.

(D) tools and clothing for the performance of work.

(E) housing provided by the employer to employees on the performance of work.

6-employed share of the profits that are to be distributed according to the law.

7-enjoyed by members of the diplomatic and consular corps and international organizations and other representatives of foreign diplomats and the scope of their official on condition of reciprocity and within that treatment.

It is required of the items 3 and 4 not exceed the total relieves the taxpayer to 15% Net income or three thousand pounds, whichever is greater, shall not repeat the exemption of contributions and premiums than any other income stipulated in Article 6 of this Act.

**Article (14) :** Business owners, who are liable to pay income subject to tax, including companies and projects established under the free zones to reserve, which they have paid the amounts set forth in Article 9 of this Law under the tax amount owed, as determined by the executive regulation of this law , and they have to list the relevant tax department during the first fifteen days of each month were detained payments in the previous month. And employers who are liable to pay income and the payment of accrued tax differentials and is without prejudice to their right to return to taxpayers what is owed.

**Article (15) :** the individual responsible for the seizure of tax and supply in accordance with Article 14 of this Law the following :

1-Adoption of a quarterly submission to the competent department of taxes in January, April, July and October of each year on the prescribed form for that.

2-Giving at his schedule shows the name and triple the amount and type of income and the value of the tax reserved.

The executive regulation rules and procedures for implementing the provisions of this article.





**Article (16)** : If the employer or obligated to pay income taxable non-resident in Egypt or not it has a center or facility, the obligation to deliver the tax revenue owed taxable accordance with the rules and procedures established by the executive regulation of this law.

### Part III

### Industrial and commercial activity

**Article (17)** : define profits industrial and commercial activity on the basis of gross revenue for all commercial and industrial operations, including the profits from the sale of assets of an enterprise set forth in items 1, 2 and 4 of article 25 of this Law, and profits derived from the compensation received by taxpayers result loss or seizure of any of the assets as well as the profits achieved during the liquidation period tax and all that after deducting all costs and duty discount.

The net profit is determined on the basis of the list of income prepared in accordance with the accounting standards of Egyptian, as the tax base is determined to apply the provisions of this Act referred to the net profit .

**Article (18)** : The rules and basis of taxation and procedures to collect the tax on the profits of small installations decision of the minister, and not inconsistent with the provisions of the Small Enterprise Development Law No. 141 of 2004, in line with the nature and facilitates the way they treated tax .

### Chapter I

### Taxable Income

**Article (19)** : apply the tax on the profits of industrial and commercial activity, including :

- 1-profit businesses or industrial facilities, mining and quarrying and petroleum.
- 2-profit owners of small crafts and activities.
- 3-profit realized from any commercial or industrial activity even if limited to one package, and shows the executive regulation of this law rules on what is considered one package in the application of the provisions of this item.
- 4-profits that result from the operation or operations carried out by brokers or agents on commission and generally profit each score any person engage in mediation for the purchase, sale or lease of real property or any type of goods or services or movables.
- 5-profits from the leasing of commercial, industrial both included rent all or some elements of physical or moral, as well as profits from the leasing of mechanical and electrical machinery, except for tractors and irrigation machines and accessories, machinery and equipment used in agriculture.
- 6-profit activity of different forms of transport.
- 7-profits from the construction of engaged or purchase real estate on their behalf with the intent to sell in both professionalism resulted profit on the sale of the property in whole or piecemeal to apartments or rooms or administrative units, commercial or otherwise.
- 8-profits resulting from the division of land for disposal or built upon.
- 9-profit enterprises or cultivating land reclamation and exploitation projects hangars poultry breeding or machine sheds rearing cattle, and cattle pens and feeds With exceeded twenty Rasa projects farms and fisheries stocks.

**Article (20)** : not applicable tax on profits from the revaluation of assets at the individual submission for a share in kind contribution to the capital of a joint stock company, and





provided that the shares corresponding to a nominal share in kind and not be disposed of five years ago .

**Article (21)** : set the tax net profit of the business for all linked by long-term contracts, on the basis of the proportion of what has been accomplished in each contract during the period of tax.

The proportion of what has been accomplished in each contract based on the actual cost of the work carried out until the end of the tax attributable to the total estimated cost of the contract.

The profit estimate for the difference between value and the estimated cost to him.

The estimate for a profit during each period of the profit tax rate estimated in accordance with the preceding paragraph equivalent to what has been accomplished during the period and the tax would be a profit at the end of the contract period, which ended with the tax implemented on the basis of actual income minus the actual costs after relegation as previously estimated from the profits.

If concluded that the tax calculation period ended during the contract loss, it is charged to earnings period or periods preceding tax specified execution of the contract and which does not exceed the profits of the contract during that period. The tax is recalculated on that basis taxpayers recover what he paid upward of them.

If the loss exceeds arising from the implementation of the contract border referred to in the preceding paragraph, the remaining losses are carried forward to the following years in accordance with the provisions of article 29 of this Act.

In applying the provisions of this article is intended contract a long-term contract manufacturing or processing or perform construction or related services and implemented by the treaty to the detriment of others based on the value of specific implementation will take more than one fiscal period .

## Chapter II

### Determining income to the tax base

**Article (22)** : determined by the net profits of commercial and industrial taxable on the basis of gross profit after deducting all costs and expenses required to achieve these profits, and require the costs and expenses duty discount as follows :

- 1-be linked to the industrial or commercial activity of the business and necessary for practicing this activity.
- 2-to be genuine and supported by documents, with the exception of costs and expenses that have not been proven to custom documents.

**Article (23)** : The costs and expenses duty discount particular, the following :

- 1- dividends loans used in the activity of any value, after deducting dividend credits are not subject to tax or exempt from the law.
- 2- depreciation for assets of an enterprise, as set out in Article 25 of this Law.
- 3- duties and taxes borne by the tax treaty except performed by the taxpayers under this law.
- 4- social insurance premiums assessed on a business owner for the benefit of workers and valid, and which are performed to the National Authority for Social Insurance.
- 5- deduct the amounts of money annually installations or profits for the calculation of special funds for the provision or savings or pension or other, whether organized in accordance with the provisions of the private insurance funds No. 54 of 1975, or Law No. 64 of 1980 on social insurance systems private alternative, or the organized according to a system of regulation or special conditions and not exceeding 20% Of the total salaries and wages of employees provided that the system with which they are implemented installations regulation or special conditions stipulated on that play installations Under this system corresponds to severance



pay or pension, and that funds this system separately or independently of the funds invested and established his own business.

6- insurance premiums held by taxpayers against disability, death or to obtain an amount or revenue, and therefore should not exceed the value of premiums by 3000 pounds per year.

7- contributions paid to the government and units of local government and other public legal persons whatever the amount.

8- donations and subsidies paid to the associations and civil institutions Egyptian unpublicized accordance with the provisions of the laws regulating them, and the role of science and hospitals under the supervision of the government and scientific research institutions Egyptian, and not exceeding 10% The annual net profit for the taxpayer.

9- financial sanctions and compensations to the taxpayers deserve result responsibility Nodal.

**Article (24):** No longer costs and expenses duty discount as follows :

1- reserves and allocations of various kinds.

2- as required by the taxpayers of fines and financial penalties and damages because of the commission or the commission of a felony or misdemeanor subordinate deliberate.

3- income tax due under this law.

4- yield outstanding loans beyond the optimal rate of credit and debit stated in the Central Bank at the beginning of the calendar year in which the tax period ends.

5- dividend loans and debts of the different types of payments to individuals not subject to tax or exempt them .

**Article (25) :** the account of depreciation for assets established as follows :

1- 5% The cost of buying or establish, develop or refurbishing or rebuilding any of the buildings, facilities, equipment, ships and aircraft and for each fiscal period.

2- 10% The cost of the purchase, develop or improve or renovate any of the intangible assets to be purchased, including the popular activity and for each fiscal period.

3 - are being decimated the following categories of assets according to the established system basis depreciation rates set out their respective spouse :

(A) computers and information systems, programs and data storage devices, 50% The basis of the depreciation tax each year.

(B) All other assets 25% per activity? The basis of the depreciation tax each year.

4 - is not calculated to destroy the land and works of art and antiques, jewelry and other assets of the business inalienable nature of consumption .

**Article (26) :** intended the depreciation in the application of the provisions of Article 25 of this Law the book value of assets also are included in the budget for fiscal opening, and over this basis the equivalent cost of the assets used and the cost of development, improvement or renovation or reconstruction during this fiscal period, The foundation least equivalent value of annual depreciation and the value of the sale of assets that have been disposed of and the amount of compensation that has been obtained as a result of loss or damage during the period of tax.

If the basis minus depreciation, add the value of the asset or compensation to commercial and industrial profits for the taxpayer, but if it does not exceed the basis for depreciation ten thousand pounds, is the basis for depreciation of the full costs and duty discount.

**Article (27) :** 30% per set The cost of machinery and equipment used in the field of investment in production, whether new or used, in the first fiscal period during which the use of those assets.

The basis of calculating depreciation is provided for in article 25 of this Law for that time period after deducting 30% per Mentioned.

The required to apply the provisions of the preceding paragraphs that have financed books and accounts regularly .



**Article (28)** : allow the deduction of bad debts which had financed by excluding it from the books and accounts established if the progress report of an accountant enrolled scale Accountants and Auditors According to the availability of the following conditions :

- 1 - that have established accounts regularly.
- 2- to be actively associated with established religion.
- 3- have already included the corresponding amount of the debt within the accounts established.
- 4- to be established has taken serious action to collect the debt have not been able to collect 18 months after the date of entitlement.

He is considered one of the serious steps to satisfy the debt :

A- Access to a performance order in cases where that.

B- judgment of the court of first instance forcing the debtor to perform value of the debt.

C- claim religion in the procedures for implementing the rule of the debtor or the bankruptcy clinching conciliation act of bankruptcy.

If the debt collection or part there of shall include what has been collected within the established income in the year in which the collection was there.

**Article (29)** : If one years seal account loss is charged to profits next year, after remaining If this is part of the loss transfer annually to the following years until the fifth year, may not be subsequently transferred anything from loss to the expense of another year.

**Article (30)** : If the persons associated with the development of conditions in commercial transactions or financial conditions that differ from place between persons unaffiliated could reduce the tax base or transfer of the burden of a taxable person to another is exempt from or not subject to, the identification of the interests of profit taxable neutral on the basis of price.

The head of the agreements with persons linked to a method or more to determine the price neutral in their dealings.

The Regulation executive of this law methods of determining price neutral .

### **Chapter III**

#### **Exemptions**

**Article (31)** : exempt from the tax :

- 1- profit enterprises or cultivating land reclamation and for a period of ten years from the date of commencement of practice activity.
- 2- profit production facilities poultry and bee-keeping, livestock sheds and feeds , projects fisheries and fish farms, projects profits of fishing boats, for a period of ten years from the date of commencement practice activity.
- 3- treated product of natural persons from their investments in the securities registered in the Egyptian capital market with non-deductibility of losses resulting from this deal or carried over to subsequent years.
- 4- intake of natural persons :
  - Bond proceeds and instruments of the different types of funding registered in the Egyptian capital market issued by the State or corporate funds.
  - Distributions on the shares of capital stock companies and stock recommendation.
  - Distributions on the equity in the limited liability companies and shares of individual companies and partners - companies shareholders equity recommendation.
  - Distributions on investment instruments issued by investment funds.
- 5- proceeds obtained by the Natural persons deposits and savings accounts at banks registered in the Arab Republic of Egypt, and investment certificates, savings and deposit issued by those banks, and deposits and savings accounts in mailboxes, and securities and



certificates of deposit issued by the Central Bank.

6- profits realized from the new projects established with funding from the Social Fund for Development within the proportion of this funding, and for a period of five years from the date of commencement of the activity or practice production depending on the circumstances, this exemption does not apply only to the profits of the Fund entered into a loan in his name .

## Part IV

### Income noncommercial professions

#### Chapter I

#### Taxable Income

**Article (32) :** The tax is levied on :

1-Net income from the liberal professions and other non-commercial professions exercised by the independently financed, and the basic element which, if they resulted from the exercise of the profession or activity in Egypt.

2-income received by the owners of intellectual property rights from the sale or use of their rights.

3-any income resulting from any occupation or activity which is not stipulated in Article 6 of this Law.

#### Chapter II

#### Determining income to the tax base

**Article (33) :** The income involved in the tax base annually on the basis of net revenues, during the previous year, which includes revenue from non-commercial professions proceeds of the disposition of any assets in a professional, and the proceeds of the transfer of expertise or abandoning the practice of profession offices in whole or in part, any amounts outcome result the closure of the office.

The determination of net income on the basis of revenue resulting from the various operations in accordance with the provisions of this Law after deducting all costs and expenses necessary for the profession, including direct Consumption assets and all assets according to a simplified accounting issued by the decision of the minister.

The costs and discount duty :

1- registration fees and annual subscriptions and fees practicing the profession.

2- tax performed by the taxpayers directly on the tax profession except performed in accordance with the provisions of this law.

3- amounts performed by the taxpayers union, according to its pension.

4- insurance premiums for life and health insurance for him and taxpayer interest wife and minor children.

In applying the provisions of Sections 3 and 4 shall not exceed total relieves the taxpayer of the net taxable income to 3000 pounds annually.

May not repeat the same discount from any other income stipulated in Article 6 of this Law.

**Article (34) :** deducted from the net income provided for in Article 32 of this law contributions paid to the government and units of local administration and legal persons or public assets granted by not exceeding the net annual income, as well as voluntary and subsidies paid to the associations and civil institutions Egyptian unpublicized accordance with the provisions of the laws governing it and the role of science and hospitals under the supervision of the government and scientific research institutions Egyptian, and not exceeding 10% The net annual income.

May not be deducted from the contributions of any other income received from income set forth in Article 6 of this Law .



**Article (35) :** deducted from the total income taxpayers all costs and expenses required to achieve revenue from the regular accounts supporting documents including the costs and expenses that have not been traditionally proven and documented as determined by the regulations of this law, a discount rate of 10% In the absence of bookkeeping regularly. In applying the provisions of this section apply the provision of article 29 of this Law if the taxpayers holding the books regularly .

### **Chapter III**

#### **Tax exemption**

**Article (36) :** exempt from the tax :

- 1-educational establishments under the supervision of the government or the supervision of persons corporate or general supervision of the public sector or the public enterprise sector.
- 2-income formation and interpretation of religious books and articles, scientific, cultural, literary, except as a result of the sale of the author or the translation released in the form of video or audio.
- 3-income faculty members at universities, institutes and others on their works and Compilations which originally printed for distribution to students in accordance with the systems and the prices set by the universities and institutes.
- 4-income union members formation artists to produce works of art photography, sculpture and engraving.
- 5-income self-employed workers enrolled as members of trade unions in the area of specialization, for a period of three years from the date of the free exercise of the profession, and required tax only as of the first month following the expiry of the exemption mentioned above plus the period of probation, required by the law profession and practice periods public service or conscription or enlistment reserve if subsequent to the date of commencement of the exercise of the profession, and reduce the duration of the exemption to one year for those who engage in the profession for the first time if he had ever to get more than fifteen years. It is a condition of entry into force of the exemption to engage in the profession without the participation solo with others unless such third-person exemption .



**Part V**  
**Real estate income**

**Chapter I**  
**Taxable Income**

**Article (37) :** Includes income subject to tax as follows :

- 1-income agricultural land.
- 2-income buildings.
- 3-income units unfurnished .

**Chapter II**  
**Determining income to the tax base**

**Article (38) :** 1-determined income of agricultural land based on the rental value taken mainly for linking tax imposed in accordance with the rules stipulated in Law No. 113 of 1939 on tax arable land, after deducting 30% Against all costs and expenses.

2-farm income determined in horticultural crops from the gardens of fruit produced beyond the three-acre area, and beyond acres one of the ornamental plants, medicinal and aromatic plants, nurseries and horticultural crops whatever the area planted them unless the establishment of such nurseries for the benefit of private owners, and so on the basis of rental value taken as a basis for the tax imposed by Law No. 113 of 1939 referred to, and so if the holder Planter lessee of the land, or if the holder Planter owner of the land defines income based on the rental value twice referred to, are not included in the tax base provided for income item 1 of this article, all after deduction of 20% Of these revenues compared to all the costs and expenses.

A decision from the minister agreement with the Minister of Agriculture to identify the reconstruction of fruit trees, which are then produced and what types of horticultural crops. The net income subject to tax on behalf of the holder Planter whether the owner or lessee of the land, nor does the right stakeholders any agreement or condition contrary.

The taxpayer and his wife and children, who are minors in possession of one of Grace in the application of the provisions of Section 2 of this article, identifies revenue name unless the property has been handed over to a spouse or minor children other than through spouse or parent, depending on the circumstances.

The Planter is the holder, whether the owner of the land or leases them to submit to the competent department's tax data spaces cultivated all kinds of fruit trees within thirty days from the date on which it is productive fruit trees, is also committed to providing a statement spaces planted ornamental plants or plants medical or aromatic nurseries or horticultural crops during the sixty days from the date of commencement of Agriculture.

In the case of the removal of Planter is the holder to notify the department of taxes competent fact removal within thirty days from the date of occurrence.





**Article (39)** : real estate revenues determined based on the total rental value taken primarily to connect to the real estate tax imposed by Law No. 56 of 1954 regarding the tax on real estate and after deducting 40% Against all costs and expenses as well as the rental value of the private home where the taxpayer and his family, and dealing revenues generated by the report of the usufruct treatment of income derived from funds owned fully.

The taxable income on the basis of the actual amount of rent minus 50% Against all costs and expenses, in respect of income from rental real estate or any part thereof in accordance with the provisions of the Civil Code.

**Article (40)** : the taxpayer, to request the income real estate provided for in Article 38, first paragraph of Article 39 of this Law on the basis of actual income, provided that the application contains all buildings funded agricultural and built.

The application must be submitted during the filing period for annual disclosure, and be funded handling books regularly as shown by the executive regulation of this law.

**Article (41)** : apply the tax on income from renting a furnished unit or part thereof, whether intended for habitation or business activity or industry or profession non-commercial or any other purpose .

**Article (42)** : impose a tax rate of 2.5% Without any reduction in the total income resulting from the disposition of land or buildings within Cordons both cities has been disposed by the condition or after installations, and whether that conduct comprehensive property in whole or in part or housing units or otherwise and whether installations on the ground owned by the taxpayer or to others.

Excluded from the behavior subject to the tax in the real estate heir behavior, which led him at the genes in their inheritance, as well as a share of property in kind in the capital of the JSC provided that the disposition of the corresponding shares for a period of five years.

The real estate offices month notification month interest conduct warranting the tax accordance with the provisions of this law within thirty days from the date of the month.

In applying the provisions of this article is acting taxable gift to the disposition of assets or other couples or branches on the right of access to the property or lease for more than fifty years, is not acted taxable sales constraint on administrative or judicial, as well as expropriation or seizure of public benefit or for improvement, and not be seen as a taxable disposition pledge or gift to the government or local government units or legal persons or projects of public benefit.

### Chapter III

### Tax exemption

**Article (43)** : exempt from the tax :

1-income agricultural activity, except as provided in this law.

2-income areas cultivated land in the desert for a period of ten years beginning from the date on which the land is unproductive, and a decision of the minister agreement with the Minister of Agriculture standards guideline for determining the date on which the land is productive.

### Chapter IV

### Miscellaneous Provisions

**Article (44)** : Each of the properties has built or more or cropland than total net income rental value set forth in Item 1 of article 38 and the first paragraph of Article 39 of the Law exempted tranche set forth in article 7, providing statement of all real estate and agricultural land owned by the rental value to a collection competent offices to collect the tax on real estate and agricultural land located in any of the properties located referred to, on the model specified by the regulations of this law.





**Article (45) :** will declare what he paid, funded by the original real estate taxes imposed by Law No. 113 of 1939 on tax arable land, No. 56 of 1954 regarding the tax on real estate, as the case of the tax owed under the provisions of Title V of the second book of this law , and not more than this tax.

**Article (46) :** not applicable provision of articles 38 and 39 of this law on agricultural land and buildings within the business or assets of the company.

### **Book III**

## **Tax on the profits of legal persons**

### **Part I**

## **The scope of tax**

**Article (47) :** impose annual tax on net profits of legal persons whatever purpose.

The tax applies to:

- 1-legal persons resident in Egypt for all the profits achieved by either Egypt or abroad, except for a national service projects, the Ministry of Defense.
- 2-non-resident legal persons for the profits achieved through a permanent establishment in Egypt.

**Article (48):** in the application of the provision of article 47 of this Law, is a legal persons as follows:

- 1- capital companies and corporate persons whatever the law governing companies, as well as reality.
- 2- cooperative societies and their associations taking into account the exemptions accorded to the rule of law.
- 3- public bodies and other public legal persons for the moment from a taxable activity and with prejudice exemptions established in the laws of its creation.
- 4- banks, corporations and foreign installations if their main overseas, and branches in Egypt.
- 5- units established by the local administration for the moment from a taxable activity .

**Article (49) :** Almost the tax base to the nearest ten pounds less subject to a tax rate of 20? The annual net profits.

The exception to the price in the preceding paragraph are subject profits Suez Canal Authority and the Egyptian General Petroleum Corporation, the Central Bank of tax at 40? , As the profits companies are searching for oil and gas production tax rate of 40.55?

**Article (50) :** exempt from the tax:

- 1-government ministries and departments.
- 2- educational establishments under the supervision of the State which is not designed primarily for profit.
- 3- associations and institutions established in accordance with the provisions of the Code of Civil Associations and Institutions of Law No. 84 of 2002, within the purpose for which it was established for.
- 4-actors non-profit and practice the activities of a social nature, scientific or cultural or sports within the limits of their activity is not a recipe commercial, industrial or professional.
- 5- profit private insurance funds subject to the provisions of law 54 of 1975.
- 6- international organizations and bodies and representatives of technical cooperation, which provides an international convention on the release.



- 7- profits and distributions investment funds established in accordance with the law of the capital market issued by Law No. 95 of 1992, revenue bonds registered in the tables of financial official bourse.
- 8- output deal received by persons residing on corporate investments in securities registered in the Egyptian stock market with no deduction losses resulting from this deal or deported for subsequent years.
- 9- proceeds received by persons from corporate securities issued by the Central Bank of Egypt or income resulting from the deal and therefore an exception to the provision of Article 56 of this Law.
- 10- distributions and profits and the shares acquired by persons resident legal persons for their contribution to other legal resident .
- 11- profit companies or reclaiming land reclamation for ten years from the date of commencement of the activity or start practicing production depending on the circumstances in accordance with the rules set by the executive regulations of this law.
- 12- profit production companies poultry and bee-keeping, livestock barns and feeds companies fisheries and fish farms for a period of ten years from the date of exercise activity.

## Part II

### Determining taxable income

**Article (51) :** is the determination of net taxable income in accordance with the provisions applicable to the profits of commercial and industrial activity of Part III of the second book of this law, with no special provision of this section .

**Article (52) :** No longer cost-duty discount as follows:

- 1- dividend paid by the city legal persons set forth in Article 47 of the Law on loans and advances obtained in more than four times the average property rights in accordance with the financial lists are prepared in accordance with the accounting standards Egyptian This provision does not apply to banks and insurance companies, , as well as companies that perform activity funding be determined by decree from the Minister.
- 2- amounts to avoid the formation or feeding allocations of different types, except for the following:
  - (A) 80? Allocations loans Banks composition according to the rules of preparation and photographing the financial foundations and evaluation of the Central Bank.
  - (B) allocations, which is how insurance companies composition, application of the provisions of the law on the supervision and control of insurance in Egypt issued by Law No. 10 of 1981.
- 3- dividends and dividends distributed, and for attendance, which pays for shareholders to attend general assemblies occasion.
- 4- What is happening in the heads and members of boards of directors of membership rewards and allowances.
- 5- workers share of the profits to be distributed according to the law.
- 6- Other costs provided for in Article 24 of this Law.

**Article (53) :** In the event of a change of the legal form of a legal person or more is not in the profit and loss account capital gains or losses resulting from the re-evaluation, provided proof of assets and liabilities book value as a change in the legal form for the purposes of calculating the tax, and that is accounting for depreciation on assets The deportation of allotments and reserves according to the rules established before the change.

The change of the legal form in particular the following:

- 1- integration of two or more RCs.
- 2- division of the company into two companies resident RCs or more.
- 3- company people turning to a company or shift funds to the company's other funds.
- 4 purchase or acquire 50? One or more of the shares or voting rights, in terms of both number and value in a company resident versus shares in the company or entity obsession.



- 5- purchase or acquire 50% One or more of the assets and liabilities of companies resident by another company resident in return for shares in the company or entity obsession.
- 6 -turning legal person to a company.

**Article (54):** foreign tax deducted by the company resides on the performance achieved in the overseas profits of the tax owed in accordance with the provisions of this Law and provided them to provide supporting documents.

Realized losses not deducted from abroad and tax base in Egypt for the same period tax or any subsequent period.

May not exceed discount mentioned the first paragraph tax payable in Egypt which could have been worth the profits derived from the work abroad.

**Article (55) :** not applicable provision of Article 29 of the losses incurred by the company in the fiscal period and prior periods if there has been a change in ownership of their capital by more than 50% The quotas or shares or voting rights to be accompanied by a change of activity.

The force required to rule on the preceding paragraph companies contributing companies recommendation equity shares to be put up for non-negotiable in the Egyptian stock market.

#### Book IV

#### The tax withheld at source

**Article (56) :** subject to a tax rate of 20% The amounts paid by the owners of individual installations and legal persons resident in Egypt and the non-resident with a permanent establishment in Egypt of the non-resident in Egypt, without any deduction of costs.

These amounts include the following:

1-dividend.

2-except royalty payments to outside versus design or human knowledge in the service industry. The minister agreement with the competent minister of industry where human knowledge in the service industry.

3-for-service, not regarded as a share-for-service established permanent operating in Egypt administrative expenses and expenses control and oversight borne by its main overseas.

4-for-sports activity or whether the artist is paid directly or through any point.

Exempt from the tax set forth in this article dividend loans and credit facilities obtained by the government and units of local government and other public legal persons from sources outside Egypt. Also exempt public sector companies and public enterprise sector and the private sector from this tax provided that the term of the loan or the facility at least three years.

Is installations and persons and the seizure referred to the amount of tax owed and taxes DEPARTURE supplied to the competent during the fifteen days following the month following the month in which the opponent.

**Article (57) :** subject to the tax amounts paid by individual enterprises and legal persons to any natural person for the commission or brokerage when not connected to proceed profession.

Committed defended the commission or brokerage seizure and the amount of tax due to supply DEPARTURE followed by the competent tax during the first fifteen days of the month following the month in which prompted the commission or brokerage according to the rate provided for in article 56 of this law, without deduction of any costs .



**Article (58) :** Without prejudice to any tax exemptions established in other laws are subject to the tax revenue bonds issued by the Ministry of Finance for the Central Bank or from the banks at 32? And so without deduction of any costs and adheres to the motive or the proceeds obtained by the seizure of tax owed and the amount supplied to the competent DEPARTURE taxes during the first fifteen days of the month following the month in which the opponent.

## Book V

### Deduction, collection and advanced payments on account of tax

## Part I

### Commercial and industrial activity

## Chapter I

### Discount

**Article (59) :** actors and installations outlined after the subtraction of the percentage of each amount over three hundred pounds paid for the commission or brokerage or for acquisitions or supply or construction or service to any person from the private sector persons, and issued identification percentage resolution minister of not more than 5? Of this amount, under the tax that deserve these persons, with the exception of premiums paid to insurance companies.

1- government ministries and interests, and units of local government, public bodies, and bodies of economic nationalism or service, companies and units of the public sector and public sector companies, and fund companies, enterprises and companies subject to the laws of investment, and companies that people beyond the capital of fifty thousand pounds, whatever the legal form , and companies established under special laws, companies and projects established under the free zones, and branches of foreign companies, drug stores and offices import, and cooperative societies, institutions and the press, educational institutions, trade unions, associations and clubs and youth centers, unions and hospitals, hotels, associations and institutions with different purposes, and professional offices and representation offices foreign and film production facilities, theaters and entertainers, and private insurance funds established by Law No. 54 of 1975 or any other law.

2- bodies and other installations that be determined by decree from the Minister.

Is this the installations and the supply of funds that have been deducted the interest in accordance with procedures established by the executive regulations of this law, and is committed to the treaty or that have not discount or supply amounts that lead to the interest of these amounts in addition to those associated with the return of the delay .

**Article (60) :** exempts private persons referred to in Article 59 of this law to succumb to the provisions of the tax deduction under account of the interest if it is proved that they have committed a record regular whereby quarterly performance amounts paid in advance in accordance with the provisions of Chapter II of this section .

## Chapter II

### Installments



**Article (61):** taking into account the provision of Article 63 is intended system advances in the application of the provisions of this law, the performance of the amount funded under the tax due for the period from fiscal and increase 60? From any of the following:

- 1-another tax approved by the taxpayer.
- 2-tax estimated for the year in which it wishes to apply a payment if it is funded to provide unprecedented endorsement tax or tax acknowledgment made by the tax for the period prior to the submission of the application contains the loss .

**Article (62):** the taxpayer to choose between discount system under tax expense, in accordance with Article 59 of this Law, and adhere to the provisions of the advance payments provided for in this chapter.

The selection under the request by the taxpayer to DEPARTURE taxes competent, before at least sixty days from the beginning of the period of tax wish to apply a installments starting them.

The interest to respond to the request of its taxpayer in the demand within sixty days from the date of submission, and the lack of response during this period rejection of the request.

Identifies executive regulations of this law model, which provides for demand, and the documents that must accompany and procedures to be followed in the notification funded by stakeholders in this regard.

**Article (63):** is funded in accordance with the payments made to reimburse the percentage stipulated in Article 61 of the Law on three equal installments, each installment paid them in a row in the dates not exceeded the 30th of June and the 30th of September and the thirty-first of December of each year. .

For taxpayer performance after the second installment risk reduction third installment interest or lack of performance if it is found that the profits for the full year would be less than the estimated profits from previous year.

May reduce the number of payments when the term remaining after the application referred to in Article 61 less than twelve months to pay each batch of these amounts to DEPARTURE taxes competent according to the conditions, procedures and the model determined by the executive regulations of this law.

The settlement amounts paid pursuant to this system when providing annual recognition provided for in Article 82 of this law, and abide by taxpayer paying the remaining part of the tax due from the reality of approval after deducting what has been a tool of advances plus an annual dividend calculated in accordance with the price of credit and discount announced CBE to be deducted from 2? Excluding the fractional month and the pound .

**Article (64):** the taxpayer to amend chosen for the system installments and commit a discount under tax expense, in accordance with article 59 of this Law, and acceptable conditions:

- 1- to be funded system has been applied payments made during the full year at least and have paid all assessed dues in accordance with these rules.
- 2- taxpayer to make a request to the competent DEPARTURE taxes through at least ninety days prior to the start of the tax year in which it wishes to withdraw from the system installments starting them.

Interest is acceptable when demand availability preconditions, and to notify the taxpayer resolution within sixty days from the date of application, and take it not only dangers during this period acceptance of the request.

Identifies executive regulations of this law procedures to be followed in submitting an application and notification to stakeholders.

**Article (65):** taxpayer exempt from the application of the system installments in either



case circumstance:

- 1- tax loss incurred funded for two consecutive years.
- 2- changing legal form of the business or company.

For the benefit of depriving funded by the application of the rules if it is found to exist substantial differences between the estimates of taxpayer profits and the actual profits that were subject to tax in each year apply the rules.

The dangers of interest so under-funded book recommended by accompanied by the knowledge of access .

### Chapter III

### Under the tax collection

**Article (66) :** Those who granted licenses to trade in the wholesale fruit and vegetables, cereals and other food items, or those granted licenses for the conduct of activities verbatim, to get at the renewal of a license under a tax expense of those who took his name renewal, and prohibits them renew license only after collecting this amount.

Issued determining this amount from the minister's decision, including not exceeding 10% The renewal fee.

**Article (67) :** the Customs Department to get people from private law proportion of the value of imports of goods supplied to the country permitted to trade or manufacture, under the tax calculation that deserve them.

In the case of a waiver of such goods or endorsement submissions to others are collecting a portion of each designee and ceded it is the parties endorsement.

Issued identify these percentages decision of the minister including not exceeding 2% The value of imports, and will be collecting those ratios with customs duties on these goods and the same collection procedures.

**Article (68) :** the massacres when they cut the expense of the law on persons subject to tax to get with the slaughter fees assessed amount owed under tax expense, for each head of the carcasses.

Issued determining this amount from the minister's decision, including not exceeding 10% The value of the painting.

**Article (69) :** sections traffic refrain from the transfer of a license renewal or running taxis owned or transport any person from the private sector persons only after the collection of tax due under the expense it.

Issued determining this amount from the minister's decision, including not exceeding 10% The decision of the licensing fee imposed passage of the law by Law No. 66 of 1973, and that amount is collected at one go or in installments in accordance with the rules governing the payment of tax on the car, according to the law of traffic.



## Part II Non-commercial professions

### Chapter I Discount

**Article (70) :** abide by the stipulated in article 59 of this Law to deduct tax expense under 5? Each of the amount over one hundred pounds paid to the owners of non-commercial professions that be determined by decree from the Minister .

### Chapter II Under the tax collection

**Article (71) :** adhere pens book courts at different levels, when newspapers proceedings or appeals to the chargeable, and real estate offices have at month marked exhibits ready for a month, the amount collected under the tax due on the lawyer site or newspaper editor.

Each hospital is to receive from the doctor or specialist who perform work for the self-employed under the tax amount.

The Customs Department is that those who get engaged in the profession of customs clearance amount for each statement by the customs of interest, under the tax owed him. Issued determining the amounts set forth in the preceding paragraphs of the Minister's decision.

## Part III General provisions

**Article (72) :** abide by the stipulated in articles 66, 67, 68, 69, 70 and 71 of this Law, the supply of value earn under tax interest expense, in accordance with the procedures and deadlines set by executive regulation of this law.

And is set forth in the first paragraph supply amounts that have been deducted for tax interest expense in accordance with the procedures and deadlines set by executive regulation of this law, in the absence of deduction or supply amounts to be deducted is the result of the interest that these amounts in addition to what it deserves for delay.





**Article (73) :** not applicable provisions of discount and tax collection under the account for the payments to the taxpayer during the excused or not subject to taxation .

## **Book VI**

### **Commitments taxpayers and others**

#### **Part I**

#### **Notification and bookkeeping**

**Article (74) :** Each carries a commercial, industrial or literally or vocational or a non-commercial activity, to submit to the interest of such notice within thirty days from the date of commencement practicing this activity.

The taxpayer is establishing a branch or office or power plant or transfer its headquarters to another location or any change based on the activity or entity, so that the interest shall within thirty days from the date of that change.

It is the duty of the dangers for legal persons to the legal representative of the legal person or director or member of the Governing Council director or person in charge of administration according to circumstances.

The executive regulations of this law database risks and supporting documents and procedures to be followed in this regard.

**Article (75) :** Each taxpayer engages in a commercial, industrial or literally, or a non-commercial activity, as well as each of exercise independent professional activity as may apply for the interest of extraction tax card to be this card is made within the mentioned procedures of incorporation or engage in a profession or license activity or renovated. The utility, to issue a card tax.

Identifies executive regulations of this law contained data card tax and duration and the time of receipt of taxpayer which, as defined data card tax taxpayers not subject to the provisions of deduction and tax collection at the expense set forth in this law.

**Article (76) :** Those who specialize license to print or publish books and literature and artistic works, or other registered or filing with, the dangers of interest in each case the composer's name, address and the name of the book or seed or others.  
Not applicable provisions of this article to the Defense Ministry .

**Article (77) :** specialists in the government ministries and departments and units of local government and other public legal persons and unions, which have jurisdiction of the licensing practicing trade, industry or trade or profession or a specific jurisdiction of a permit for the building or property for possible use in practicing real estate trade , industry or trade or profession, the dangers of interest in the granting of any license by the name of the applicant as determined by the executive regulations of this law, within a maximum period of the end of the month following the month in which the license was issued.

The provision in the licensing referred to the granting of a privilege or obligation or authorization required for practicing the trade, industry or profession or vocation.



**Article (78) :** abide by the following sponsors named kept the books and records required by the nature of trade, industry or trade or profession each of them, according as determined by the executive regulations of this law:

1-natural person taxable accordance with the provisions of Part I of Book II of this Law, which carries a commercial, industrial or professional or literally, if it exceeds the amount of capital invested fifty thousand pounds, or No. exceeded its annual amount of two hundred and fifty thousand pounds, or exceeded annual net profit, according to the latest linking the final tax amount of twenty thousand pounds.

2-legal person subject to the provisions of Book III of this Law.

The taxpayer is booked and retain records set forth in the first paragraph of this article and the supporting documents in the headquarters throughout the period provided for in Article 91 of this Law.

As is funded by the owners of non-commercial professions that recognizes each pay a sum owed to him because of the exercise of a profession or activity, fees or commission or remuneration, or any other amount subject to the tax, a receipt signed by him explaining the history and the amount collected is committed to providing taxpayer bill collection to the stakeholders at every request.

For taxpayers keeping electronic accounts showing income and annual costs, the minister issued a decision organizing maintained these accounts and controls the shift from written accounts to the system of commerce.

**Article (79) :** If halt work stoppages funded wholly or partly within the receptacle tax profits until the actual date on which ceased work.

It is intended to stop the partial termination taxpayer for some of the activity or termination of the activity of a branch or branches that more engaged in the activity.

The taxpayer to notify the competent DEPARTURE taxes within thirty days from the date on which ceased to work, and only calculated on the profits tax full year unless it is proved that the taxpayer did not achieve any revenue beyond that date.

If established stopped because of the death of its owner, or if the owner died during the thirty-day period for filing a notice of cessation, committed heirs dangers of this stop within sixty days from the date of death of the testator and providing tax approval within ninety days from that date.

**Article (80) :** In the case of a waiver of all or part of the business, committed DEPARTURE designee shall notify the competent tax waiver within thirty days from the date of occurrence, and only calculated profits tax for the year in full.

Also committed designee within sixty days from the date of approval of a waiver to make an independent showing of the result of operations entity ceded annexed to the documents and data necessary to determine the profits as of the date of waiver, to include data such recognition within recognized tax annual assigns.

It would be ceded and assigned him what officials solidarity deserve from taxes on profits treaty ceded as of the date of waiver, as well as what deserve from taxes on capital gains realized by this waiver.

For assigns him to ask DEPARTURE taxes competent to him a statement on the taxes owed on the treaty ceded, and the department to him the statement required under the recommended book accompanied by the knowledge of access, within ninety days from the date of demand and not discharged acquitted of the tax required, and the responsibility limited by the amount contained in that statement, which is not to cede authority with respect to levy taxes, unless measures are taken under the law in selling businesses, mortgages.

Identifies tax due on profits treaty ceded as of the date of waiver, and assigns a right of appeal for tax responsible.



**Article (81) :** The taxpayer who wishes to stop practicing activity or waiver of the business or leaving the country to leave the final, to ask stakeholders to identify tax position as of the date he stopped or ownership or leaving the country on condition that might have made representations obligated to provide in accordance with the provisions of this Law , and pay a fee determined by the executive regulation of this law does not exceed twenty pounds, and the interest to answer his request within ninety days from the date of receipt of such a request.

### **Tax returns**

**Article (82) :** Each taxpayer to submit to the competent tax DEPARTMENT Acknowledging tax annually on the model specified by the executive regulations of this law, accompanied by documents specified by statute.  
The rule applies to the preceding paragraph is funded through exempted from the tax.  
The submission acknowledged for the first time notification assigned activity.

Exempt funded to provide recognition in the following cases:

- 1 - If only income on salaries remain stable.
- 2 - If confined himself to real estate revenues did not exceed the net income from the amount specified in Article 7 of this Law.
- 3 - if limited income on salaries etc. and real estate revenues did not exceed their net income amount specified in Article 7 of this Law.

**Article (83) :** must be recognized during fiscal following dates:

(A) before the first of April each subsequent year of the end of the fiscal period the previous year for natural persons.

(B) prior to May 1st of each year or within four months following the date of expiry of the fiscal year for legal persons.

Verbal approval taxpayer or its legal representative, and if prepared to recognize the independent accountant for the signing of the recognition with the taxpayer or his legal representative, and only considered not to have been recognized.

In all cases must be signed by an accountant acknowledged restricted to the accountants and auditors and money for companies and cooperative societies, and individuals and companies exceeded the number of persons if any of them 2 million pounds annually.

In the case of the death of taxpayer during the year must heirs or guardian or estate liquidator to recognize the tax for the period prior to death during the ninety days from the date of death and lead tax due on the money taxpayer legacy.

The taxpayer, who interrupted his stay in Egypt, to recognize the tax break before his Sixty days at least unless the reason for the sudden drop outside its control.

The taxpayer, which depends on the resume his activities in Egypt depends entirely to acknowledge the tax within sixty days from the date of cessation .

**Article (84) :** committed stakeholders to accept recognition of tax provided for in article 82 of this Law the responsibility taxpayer.

Taking into account the provisions of the second paragraph of Article 63 of this Law is funded reimburse tax receivable from the reality of recognition in the day submission after downloading tax deductions and payments made, in the case of increasing the tax deductions and payments made on the amount of tax due will be used to settle the dues increase tax Macedonia, If there are no tax benefits precedent committed stakeholders restitution increase unless requested in writing taxpayer use this increase to pay any tax benefits in the future .

**Article (85) :** If the request is funded prior to the date of expiry of the time limit for submission of approval five days at least when introducing the D and hit in the history of the application amount of tax appreciation of the reality contained therein extends promise to



provide recognition for sixty days, and without the impact of the extension of the Promised the date of payment of tax nor the promise entitlement delays on any amount not paid them .

**Article (86) :** the actors committed to the application of the provisions of discount performance deductions by the end of April, July and October and January every year and to provide the necessary records for scrutiny by stakeholders, to include the following data for each fiscal period:

- (A) The amounts paid and the person receiving it.
- (B) tax withheld from these amounts.

And send them a copy of the records referred to the interest of conservation, according to the rules and procedures established by the executive regulations of this law.

**Article (87) :** If discovered funded through a period of limitation debt tax accidentally or error in the approval of tax that has been submitted to the competent DEPARTURE taxes, abide immediately provide Adoption tax rate after correcting the omission or error.

If the taxpayer to recognize the tax rate within thirty days of the deadline for the submission of legal recognition, the recognition rate as the original approval.

The banks and companies and units of the public sector and public sector companies and legal persons to submit final approval within thirty days from the date of adoption of the general assembly of the accounts, and tax differences lead from reality.

In the case of adoption rate in accordance with paragraphs II and III, is not error or omission in violation approval or criminal offense.

**Article (88) :** A benefit irrelevance booked and systematic records of the taxpayer in accordance with the letter

Article 78 of this Law or wasted unless the interest shown by the documents submitted by non-validity .

### Part III

### Linking tax

**Article (89) :** linking tax on the profits of the fixed reality recognized by the taxpayer. Approval is linked to tax and committed performance in the legal deadline and pay the tax from the reality of this recognition .

**Article (90) :** Amend the interest of the link from the reality of the data received confirmation and documentation supporting him.

It would also be of interest for linking my tax from the reality of any data available in the case of non-submission for approval of tax-funded or non-submission of data and supporting documents for approval.

And if the interest documents proving non-conformity acknowledgment of the truth, it shall notify taxpayers and the examination and approval or modification correct and determine taxable income.

The President of the utility, after the approval of the Minister of Finance, linking tax before the scheduled date of maturity if required levied to provide specific evidence that the taxpayer plans for tax evasion transfer its assets to another person or taking other actions detrimental to levy the tax.

DEPARTURE taxes and competent in these cases to notify the taxpayer book recommended



by accompanied by the knowledge of the elements of access and linking tax value on the model set by executive regulation of this law.

**Article (91) :** in all cases may not interest a link or modify only during five years from the date of expiry of the time limit for submission of a legally recognized tax for the period, and this period of six years if funded from the performance of tax evader.

The continuous term of any cause of spare limitations stipulated in the Civil Code, and the dangers linked to elements of the tax or you to the taxpayer performance or assignment to the committees of the appeal.

For taxpayer request recovery of payments under the tax increase over five years from the date of a right to restitution .

**Article (92) :** If the tax linked to a person and proved that works for the account of another person by image or complicity to obtain any benefits or to avoid any obligations established under the provisions of this Law, were jointly responsible for the payment of tax due on profits.

**Article (93) :** In all cases the interest on its own motion or upon the request taxpayer correct errors physical and mathematical.

#### Part IV

### Inspection and Investigation

**Article (94) :** the interest of taxpayers check admissions annually through a sample issue rules and criteria for the identification of the minister's decision on the President interest.

**Article (95) :** committed to the department to notify the competent taxpayer book recommended by the knowledge coupled with access to the test, the target date, location and the estimated time before at least ten days of that date.

The reception staff is funded stakeholders who have described judicial police, and allow them access to its own books and documents and forgery.

For the Minister to authorize the staff of stakeholders who have a judicial police entering duty taxpayer during his working hours without prior notice and that if there are serious reasons for the interest on tax evasion taxpayer.

There may reexamine elements previously examined unless the unfolding realities require fundamental re-examination.

**Article (96) :** is funded to provide data and images books, documents and exhibits, including the lists of clients and suppliers requesting interest him in writing, within fifteen days from the date of request unless the taxpayer sufficient proof of the difficulties encountered in the preparation and submission of the required data during the specified period .

The President of interest or his representative D this time for an appropriate period if the taxpayer sufficient proof of the concrete difficulties in providing such data and images.



**Article (97) :** A governmental body including the illicit gain and units of local government, public bodies and public sector companies and trade unions to refrain in any case, even the pretext of maintaining the confidentiality of personnel informed stakeholders who have a judicial police on what they found their documents and papers in order to link the tax assessed under this Law and shall in all cases to provide the aforementioned stakeholders all requested data necessary to link tax.

**Article (98) :** the prosecution or the loss of illicit interest to keep files on any civil or criminal proceedings related to its interest to examine the link or collection of taxes or assessments of this law.

**Article (99) :** The Minister for the purposes of this Law request from the President of Cairo Court of Appeal was briefed workers interest or access to data on customer accounts and savings and safes.  
Holders also committed to the management of funds, all of the income from their profession payment values transmitted, as well as all companies and bodies, enterprises and professionals commercial and non-commercial and other taxpayers to submit to the staff of stakeholders who have a judicial police at the request of all the books which imposed trade law or otherwise laws maintained, as well as other exhibits, books and documents thereto and securities income and expenses so that the staff mentioned validation of the implementation of all the provisions established by this Law, either for them or for other taxpayers.  
There may enable staff to refrain from interest referred to them found to be the location of the books, documents, exhibits and other during normal working hours and without the need for prior notice.

**Article (100) :** committed facilities, educational institutions and bodies, enterprises are exempt from tax under this Law to submit to the staff of stakeholders who have a judicial police at the request of all the books and all their demands submission of documents.

**Article (101) :** Each person is ex-officio or competence or work in the link or tax collection set forth in this chapter or in law regarding the confidentiality of disputes to the profession.  
No interest of the workers who are not related to the linking of tax collection or give any data or inform others of any paper or any other file or only in cases authorized by law.  
May not give data files tax only upon the written request of the taxpayer or at the text in any other law, is not given the disclosure of confidential data assigns him on the business or the exchange of information and data between the revenue of the Ministry of Finance in accordance with the regulation issued by the decision of minister.

## **Part V** **Safeguards collection**

**Article (102) :** the taxes and other amounts owed to the government under this Law





have excellent consequently ranks of the judiciary and expenses on all funds or debtors who supplied.

The debt tax, duty performance at the headquarters of interest and its subsidiaries without the need to claim at the headquarters of the debtor.

**Article (103):** the collection of unpaid tax, compared delay enshrined in the law under claims enforceable issued on behalf of those who are legally bound to fulfill, without prejudice may have the right to refer to those who are indebted to them. He expected the claims of workers who are designated by the interest regulation and send these claims book recommended by accompanied by the knowledge of access.

**Article (104):** Signed interest right reserved executive value is owed taxes from the reality of representations made by the taxpayer unless it is performed in a timely legal, without the need to issue a claim or so and be alert Adoption taxpayer in this case bond implementation.

The stakeholders must notify taxpayer claim payment within sixty days from the date of approval of the department estimates the taxpayer or the Commission's decision to challenge or judgment of the Court of First Instance and under accompanied by a book recommended by the knowledge access.

In all cases may not arrest only after warning letter recommended by taxpayer accompanied by the knowledge of access unless there is a threat requiring a religion tax.

**Article (105):** a collection of the tax at once or in installments not exceeding the number of years the tax accrued by the tax.

If conditions in general or special circumstances prevent involving taxpayer collecting taxes in accordance with the rule of the previous paragraph, the President may delegate of interest or value longer period to not more than twice the number of tax years.

The Entitlement installment at the delay in complying with any premium, and the President of interest or authorized upon application by the taxpayer to approve the renewal installment in cases appreciate.

**Article (106):** followed in the collection of taxes and other amounts due under this law the provisions of Law No. 308 of 1955 regarding administrative detention and the provisions of this Law.

**Article (107):** If the interest that human Treasury prone to loss. the Chairman must ask judge to issue a temporary specialist is the broad seizure of funds sufficient to satisfy the rights prone to wasting their hands were under the mandate, and the funds are reserved under this flight reservation and may disposition only if the lifting of arrest by the court or by the head of interest or after sixty days from the date of seizure without notice funded value of the tax according to the discretion of the competent department.

The issuance of the arrest is in accordance with the preceding paragraph request of the minister if the taxpayer has sufficient funds to repay rights prone to loss-liquid funds deposited in banks.

The decision to lift the arrest of the judge if the temporary deposit taxpayer Treasury court an amount sufficient to repay those rights allocated to ensure tax debt when finally identified.





**Article (108) :** Registry Book court that perform in front of the property implementation procedures dangers interest book recommended by accompanied by the knowledge of the deposit access list conditions of sale and during the fifteen days following the date of deposit. The Registry of the Court obtained a book selling them, as well as on each of the auction to inform stakeholders recommended by the speech accompanied by the knowledge accessible on the sale of real estate or chattels, before the date of sale for five days at least. Every failure or delay in the notification referred to in the preceding paragraphs introduce caused to the disciplinary accountability.

**Article (109) :** Each person in particular or have seizure amounts under the interest expense or the supplied by the application of the provisions of this Law or Law No. 308 of 1955 indicated that gives taxpayer who arrested him these amounts testimony at his request exempt from all charges explaining the amounts seized and the date of booking and the date of delivery to the stakeholders .  
The receipts or certificates issued by the bodies that had deduction or receivable under the tax due on the bond-financed to meet this tax within the fixed sums, although no barrier to deliver value to the stakeholders.

**Article (110) :** deserves for the delay:

1-more than two hundred pounds, which did not result from the tax due even if the decision was issued with installment , effective from the day following the expiration of the deadline for submission of this recognition.  
2-What did tax or amounts that the law provides for seizure of the source or collection and supply for the Treasury, as from the day following the end of the deadline of supply in accordance with the provisions of this law.  
Calculated for the delay referred to in this article based on the price of credit and discount announced by the Central Bank on the first of January before the date plus 2? , With the exclusion of fractures month and the pound. Nor have the grievance or judicial challenge to stop this entitlement counterparty.

**Article (111) :** treats for the delay on the amounts in arrears on the tax treatment.

The arrangement to meet the amounts reimbursed to meet interest obligations financed as follows:

- 1-judicial and administrative expenses.
- 2-for the delay.
- 3-reserved tax at source.
- 4-taxes owed.

**Article (112) :** If found eligible taxpayer interest in the recovery of all or some of the tax or other amounts performed unduly committed these taxes and restitution payments through forty-five days from the date of the request for restitution, funded only earned them against delay on the basis of price credit and debit announced by the Central Bank on the first of January before the due date for tax minus 2? .

**Article (113) :** fall off the force of law between the tool taxpayer increase in any tax imposed by this law, between what is owed and duty performance under any law tax applied interest.



**Article (114) :** Minister at the Prime interest dropping all or some taxes and against delays in definitively or temporarily in the following circumstances:

- 1 - If taxpayer died from non-legacy phenomenon.
- 2 - If there is no money to be funded by implementation.
- 3 - If the taxpayer has completed its activity and had funds for implementation could fulfill all or some of the debts interest in this case must be left to the taxpayer or to heirs after the implementation of the revenue yield not less than five thousand pounds annually.

**Article (115) :** Minister for issuing the remaining tax instruments taxpayers and shoulder dividend is exempt from taxation by the minister.

Are these instruments and dividends owed by the exoneration upon payment of the taxes due.

## **Part VI** **Appeal procedures**

**Article (116) :** The sender of the letter of the Declaration recommended accompanied by the knowledge of or access to any electronic means have authentic evidence and in accordance with the Law on Electronic Signature Law No. 15 of 2004 issued determined by decree of the minister of the impact of the declaration, which is through the legal process, including the Declaration reserved for a record of the booking.

The declaration is valid and legally recognizes both taxpayers declaration District competent or from the Commission or the competent appeal assuming the whereabouts established or place of residence chosen.

In the case of closure of the business or the absence of taxpayers and the announcement could not be referred to a road, as well as in the case refused to recognize the declaration proves funded under record edited one of interest who have described the judicial police and published in the panel or committee District competent appeal, as the case, the image stuck with him the headquarters of the business.

If it worked declaration indication to the effect the absence of a treaty or not identify the title of the taxpayer will be announced taxpayers in the face of public prosecution after the necessary investigations.

The publishing and advertising face former prosecutors in the face of a definite limitations.

It would be funded in the cases provided for in paragraphs 3 and 4 of this article may appeal against the link or in the Commission's decision challenged by conditions. And during the sixty days from the date of seizure and become a link or not the Commission's decision final.

**Article (117) :** In cases where the linking of the tax-funded interest may appeal on the model linking tax within thirty days from the date of receipt, if not contested during this period is linking final .

**Article (118) :** The taxpayer taxable salary and wages within thirty days from the date of receipt of taxable income may object to what has been deducted from taxes request to the author of the deduction.

It is incumbent upon this body to send a request with the response to Constable taxes competent within thirty days from the date of submission.

As a point of the mentioned objects to be notified of the tax differentials resulting from the examination, within thirty days from the date of receipt of notification.

The District check request or objection If found his health had notified the amendment linking tax, but if not convinced the validity of the request or the objection, then forwarded to the Commission on appeal pursuant to the provisions of this Law with respect to that owner notification letter recommended accompanied by the knowledge of and access within thirty



days from the date of assignment.

If not for the taxpayer to make it possible to the request referred to, it is to make the request referred to the competent tax Constable or the Commission as the case may appeal.

**Article (119) :** In cases where the linking of interest be tax appeal filed by taxpayers elements linking tax and value sheet of three images deposited District competent and recognizes one of the taxpayer District indication from the date of deposit and prove District data in the book of special appeal and a summary objects of controversy contained.

The District decide on the dispute between them and funded by an internal committee, and within sixty days from the date of filing of the appeal, if a settlement was reached differences link becomes final, and the executive statute governing the formation of this law internal committees and working procedures and establish agreements are before it.

If no settlement is reached the dispute is District notify taxpayers so, and by the assignment of the dispute to the Commission competent appeal within thirty days from the date of a decision on this aspect that notifies taxpayers assignment letter recommended accompanied by the knowledge of access. If at the expiry of a period of thirty days without the District refer the dispute to the Commission on appeal

Competent, was the taxpayer to introduce the matter in writing to the Chairman of this Committee directly or accompanied by a letter of recommended knowledge access, the Chairman of the Committee during the fifteen days from the date of presentation of the matter or the arrival of a book funded mechanism to determine a meeting of the dispute and ordered the annexation of taxpayers file.

It may take any of the actions set forth in this article by any electronic means prescribed by the minister.

**Article (120) :** The committees appeal a decision of the minister of the President of the non-working interest, and the membership of two staff members of interest chosen minister, and two experienced chosen by the General Union of Chambers of Commerce in conjunction with the Federation of Egyptian Industries among accountants enrolled in the agenda of Accountants and Auditors for capital companies Register engaged in the profession for the public free of accounting and auditing.

For the Minister to appoint members of the reserve staff interest committees in cities with a single committee. The original members of reservists for other committees in cities with more than a committee, and is assigned instead of the original members who are not present prerogative of the President of the oldest members of origin or in his absence.

The Committee shall not be valid unless attended by its president and three of its members at least, the Secretariat of the Committee staff appointment interest.

The committees and a permanent appeal directly to the minister, a decision which determined the statement based and competence of the spatial and rewards its members .

**Article (121) :** specialize committees appeal to adjudicate in all aspects of the dispute between taxpayers and stakeholders in the dispute on taxes stipulated in this Law, and Law of the Stamp Tax Law No. 111 of 1980, and in Law No. 147 of 1984 to impose a development financial resources of the State.

The Committee shall notify both the taxpayers and the interest the date before the appeal hearing held at least ten days and recommended that a letter accompanied by the knowledge of and access to request from each of the stakeholders and taxpayers as it deems necessary to provide data and the Securities and taxpayer Attendance The Committee himself or his agent, but dismissed the appeal in the light of the documentation submitted.

The Commission issued its decision in the interest and appreciation of the limits of taxpayers and modify applications linking tax in accordance with the Commission's decision if the tax were not received, it will be collected under this resolution.

**Article (122) :** The meetings of the Committees of the appeal and issued its confidential causing a majority vote of those present in the case of a tie likely side to the President and signed by the decisions of both the Chairman and Secretary, during the fifteen days from the



date of issue.

The Commission is committed to taking into account the assets and the general principles of the proceedings and declares both taxpayers and the interest of the decision issued by the Committee recommended a letter accompanied by the knowledge access and the tax due from the link on the basis of the decision of the Commission on appeal, the appeal does not preclude the Commission's decision before the Court of First Instance to collect the tax .

**Article (123) :** each of the stakeholders and taxpayers to challenge the Commission's decision before the Court of First Instance sitting Corporation business within thirty days from the date of the declaration to resolution.

The suit was brought to the court in whose jurisdiction the main center of the taxpayer or his or her habitual residence or headquarters established in accordance with the provisions of the Code of Civil Procedure and trade.

The appeal against the judgment of the Court of Appeal by whatever the value of the conflict.

**Article (124) :** correct link to the utility based on the final estimation District or appeal the decision of the Commission on the application of the matter within five years from the date on which its final link in the following cases:

1. The matter may not engage in any activity which linked him tax.
2. Linking the tax on the activity exempt them legally.
3. Linking the tax on the income of non-taxable, unless the law provides otherwise.
4. The non-application of exemptions prescribed by the law.
5. The error in the application of the tax rate.
6. The error in the type of tax linked to the taxpayer.
7. Non deportation losses otherwise the rule of law.
8. Non-tax and duty discount.
9. Not to discount rental value of real estate leased by the business.
10. Non-deduction contributions made conditions deducted legally.
11. Download some years tax revenues or expenses involving more years.
12. Linking with the same income tax more than once.

The Minister adds that the decision to other cases.

In general, in cases where the subject documents and securities firm that would lead to incorrect linkage.

Specialize consider applications referred to a committee or more called (the committee for reconsidering the final link), it will be from among its members a member of the Council of State is the Assistant Counselor at least deputy head of the State Council, issued its composition and identification of competence and based decision of the President of interest, in the Commission's decision effective only after its adoption by the President of interest.

And notify both taxpayers and tax Constable competent decision of the Commission.

**Article (125) :** suits brought by taxpayers or by the court may consideration in camera and the government have always quickly, to be represented by the Public Prosecutor in the case, assisted by the representative of the stakeholders .

**Article (126) :** Minister of no other issue rules and instructions to abide by the general interest in the implementation of the provisions of this Law and its implementing regulations .

**Article (127) :** The taxpayer, who wishes to complete the transactions with tax implications influential to make a written request to the President of interest made its position regarding the application of the provisions of this Law to such treatment.

It must submit a request meets the data and accompanied by the following documents:

- 1 - The name of taxpayers and the limited number of tax.
- 2 - Statement treatment and the effects of tax them.
- 3-images of documents, contracts and accounts of the transaction.



The President issued a decision regarding the interest demand during the sixty days from the date of submission, and may request additional data from taxpayers during that period. The decision shall be binding on the interest unless unfold after he issued elements of the transaction were not before the adoption of the resolution.

**Article (128) :** For the benefit of the appointment of delegates from among its staff in the ministries and governmental departments and units of local administration and legal persons and public sector companies and public enterprise sector, the delegate of interest follow proper execution of the mentioned provisions of this law and other tax legislation and the associated verification of the performance of this the tax in accordance with the provisions of this legislation.

It would be for those delegates and other staff who took interest designated by the Minister of Justice at the request of the Minister of Finance described the judicial police and prove what is infractions of the provisions of the legislation referred to in the records and determine its executive regulation of this law.

**Article (129) :** an interest burden of proof in the following cases:

- 1-correcting approval or modify or not to be asserted if the advance in accordance with the terms and conditions set out in Articles 83 and 84 of this Law and based on the books of regular in form and in accordance with the accounting standards or principles of accounting Egyptian simplified ups, and the observance of laws and rules established in this regard .
- 2-edit link in accordance with Article 91 of this Law.
- 3-Irrelevance acknowledging whether drawing from one of the accountants and based on the books in accordance with the provisions of article (78) of this Law.

**Article (130) :** the burden of proof on taxpayers in the following cases:

- 1- interest by linking an appreciation of the tax in accordance with Article 90 of this Law.
- 2- financed by correcting a mistake in adopting the tax.
- 3- funded objection to the content editor record warden interest in knowing who they described as judicial police.

## **Book VII** **penalties**

**Article (131) :** Without prejudice to any more severe penalty provided for in the Penal Code or any other law, the penalty for the crimes outlined in the following articles penalties set forth therein.

**Article (132) :** punishable by imprisonment and a fine of not less than ten thousand pounds, and not exceeding one hundred thousand pounds, or one rupees each accountant restricted to the accountants and auditors adopted Recognizing tax or documents or documents in favor of it is committed by one of the following Laws:

- 1-concealing facts flag during the performance of his mission did not disclose the documents that saw their health when disclosure of these facts is necessary to reflect these accounts and documents of the fact funded activity.
- 2-concealing facts flag during the performance of his mission on any amendment or change in the books or accounts or records or documents had such amendment or change giving the impression low profits or increased losses.

In the case of recidivism sentenced to imprisonment and a fine together.

**Article (133) :** Anyone funded from the performance of tax evasion imprisonment for a



term not less than six months and not exceeding five years and a fine equivalent to the tax, such as that have not been performed under this Law or a rupees.

The performance of allowing taxpayers to use a tax following roads:

1-providing recognition annual tax based on the books, records, accounts, documents artificial knowingly violate or incorporate data that is consistently booked, records, accounts or documents that concealed.

2-providing recognition on the basis of the annual tax absence of the books, records or accounts or documents with the inclusion of data contrary to what is consistent with the books, records or accounts or concealed documents.

3-willful destruction of records or documents related tax before the expiry of the deadline for the prescription of tax debt.

4-tinkering or change purchase or sales invoices or other documents to delude interest low profits or increase losses.

5-concealment activity or portion thereof, which is subject to the tax.

In the case of recidivism sentenced to imprisonment and a fine together.

In all cases considered a crime evasion of tax crime against the honor and the secretariat.

**Article (134) :** ask partner in crime together with the obligation to taxpayers in the value of taxes to avoid performance and fines judicative in that.

**Article (135) :** punishable by a fine of not less than two thousand pounds, and not exceeding ten thousand pounds anyone who commits any of the following Laws:

1-to refrain from engaging in activity notice.

2-Refrain from providing tax approval.

3-refrain from applying the deduction and the deduction and the tax collection and supply in a timely legal.

It also punished the same punishment violated the provisions of Article 96, paragraph 1.

Punishable by a fine of ten thousand pounds each contravened the provisions of Articles 78 and 83, paragraph 1 3.

In all cases doubled the fine stipulated in the event of a return to the commission in violation in three years.

**Article (136) :** If the amount of tax included taxpayers to recognize the tax less than the estimated final value of the tax, penalty or fine companion set out each of the following cases:

1- 5% of the tax due on the amount that has yet to be put, if this amount equivalent to 10% to 20% of the tax due legally.

2- 15% of the tax due on the amount that has not been included, if the equivalent of more than 20% to 50% of the tax due legally.

3- 80% of the tax due on the amount that has not been included, if the equivalent of more than 50% of the tax due legally.

**Article (137) :** no criminal proceedings may be brought for the crimes set forth in this law or take any measure of the investigation only at the written request of the minister.

**Article (138) :** Minister of the nominee or reconciliation in the crimes set out in this article in any case be the case before a judgment is where, in exchange for the performance:

(A) The amounts owed by the offender in the crimes set out in article 135 of this Law in addition to compensation of \$ thousand pounds.

(B) Amounts due from the offender in addition to compensation equivalent to half the amount





of the fine assessed in Article 136 of this Law.

(C) Amounts owed by the offender in the crimes set forth in Articles 133 and 134 in addition to compensation equivalent to such amounts.

(D) compensation equivalent to half of the maximum fine provided for in Article 132 of this Law.

It follows reconciliation dismissed criminal implications, and ordered prosecutors to stop the implementation of the sentence if reconciliation during implementation .

### **Book VIII**

### **FINAL PROVISIONS**

**Article (139) :** A decision of the President of the Republic of the higher council taxes following the premier headquarters Cairo and have legal personality .

**Article (140) :** Council aims to guarantee the rights of taxpayers at different kinds of tax departments and the commitment of the relevant provisions of laws and regulations issued in this regard, and that is connectivity and collection procedures in a framework of cooperation and good faith.

As well as directing taxpayers to legal procedures to ensure that they obtain their rights .

**Article (141) :** Council exercises in order to achieve its purposes the following terms of reference:

- 1- Adoption of the study and document human taxpayers and follow-up compliance.
- 2- examine laws and regulations for different types of taxes and propose modified in collaboration with the government and the administrative authorities. Must introduced draft laws and regulations proposed by the government for taxes of various kinds to the Board for review and take his opinion before submission to the People's Assembly.
- 3- examination instructions issued by the competent administrative affairs of the different kinds of taxes and intervene with the jurisdictions and the competent authorities to cancel the instructions that are not consistent with the provisions of laws and regulations or document human taxpayers, as well as to be non-conflicting instructions and ensure linking tax collected smoothly and without curse.
- 4- up exercise interests fiscal terms of reference to ensure its commitment to human taxpayers.
- 5- audit manuals tax and opinion prior to approval and publication in particular:
  - Evidence-work tax administration.
  - Manual basic rules of examination.
  - Manual examination procedures.
  - Manual testing sample.
- 6- examine the technical and financial efficiency of the administrative bodies based on taxes so as to ensure the quality level of technical services and administrative functions, and seek the appropriate parties and the submission of proposals to remove any deficiencies in this regard.
- 7- dissemination of information, reports and recommendations that will help taxpayers to identify their rights and obligations.
- 8- study submitted to the Council of complaints taxpayers and the jurisdictions seeking to remove the right reasons, including general rules and the proposal to eliminate their causes in the future. Committed to the competent administrative cooperation with the Council in the study referred to it by the complaints and provide the data and reports and research





requested by the Related work.

The Board on the 30th of September of each year a report on its work to the President and the Prime Minister containing the uncovered by the exercise of his functions from a lack of tax legislation or abuse of power by any of the points of the tax administration or exceeded their terms of reference.

This report is submitted to the President of the People's submission to the Board.

**Article (142) :** The Council's decision of the President of the Council of Ministers for a period of three years, subject to renewal in the following manner: -

- 1- Head of public figures.
- 2- three heads of the general interests of taxes nominated former minister.
- 3- One of the magistrates degree adviser at least nominated by the Minister of Justice .
- 4-Two accountants enrolled scale Accountants and Auditors for the General Register capital companies engaged in the profession free of Accounting and Audit Division nominated by the accounting and auditing BAR trading.
- 5- Chairman of the Federation of Egyptian Industries.
- 6- President of the General Union of Chambers of Commerce.
- 7- A university professors specialized in tax nominated by the Supreme Council of Universities.
- 8- One of the agents CAA nominated by the President.

The resolution sets a reward Chairman and members of the Council.

**Article (143) :** The Council shall meet the invitation of the President at least once every two months, whenever the President deems necessary, the meeting is not true only in the presence of six of its members at least, make decisions by a majority vote of those present and likely at the same side of the President.

The Council may invite to attend the meetings of representatives of the departments of tax-related topics before, as well as from the opinion of experts hired financial or economic or legal without a voice in the deliberations numbered.

**Article (144) :** The resources of the Council, which comes:

- 1- What has allocated sufficient funds in the state budget.
- 2- gifts and donations, grants and subsidies that will be acceptable to the Board and not incompatible with the purposes.
- 3- dividend investment funds .

**Article (145) :** The Council's special budget, and the start of the fiscal year on the first of July and expiring at the end of June of each year.

**Article (146) :** The Council shall establish financial regulations, administrative and technical work.

The executive director of the Council issued a decision of the Board to appoint him for three years and determine the terms of reference and financial treatment. As the technical secretariat of the Council issued a decision of the Board organized and functional and organizational structure of their terms of reference .

**Article (147) :** devolves to the public treasury all financial amounts and values fell right owners are barred by virtue of which are now included in the species described later:

- 1- profits and proceeds from shares and negotiable bonds, which have been issued by the company or any body or a public or private.
- 2- shares and shares of incorporation and bonds and all the values imparted private companies or other bodies or authorities said.
- 3- deposit securities and in general everything that is required of these securities to banks and other businesses that receive such securities depository, or for any other reason.



4- all payment for insurance for any reason whatsoever to any company contribution or body or a public or private.

Is companies, banks, enterprises, organizations and other entities referred to in this article that provide interest in a date not exceeding last March of each year a statement on all funds and the values of the right prescription during the previous year Walt ownership to the government according to this article, it must reflect the amounts and values in question Treasury during the thirty days following the submission of this statement.

**Article (148) :** The Minister, after the presentation to the Council of Ministers, a system or more workers Bountied interest rates in the light of their performance and the size and level of accomplishment at work, without compliance with any other system, and may include the state general budget allocation amounts contributed by the State Fund social and health care for workers and their families and interest transmitted or transmitted to the retirement of them and their families.

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