



Afghanistan Tax Calendar

Income Tax Law 2005 – Various Taxes and their Due Dates

Note: Article 3 of the Law defines the tax (fiscal) year. This article reads: the income tax is imposed for each taxable year on the taxable income of each person, corporation, limited liability company, or other entity. The taxable year is the solar year which starts from the first day of Hamal (21 March) and ends on the last day of Hoot (20 March).

Tax Type & Article Number	Due Date & Article Number	Forms and Payment
Annual income tax – Articles 2 - 5	End of Jawza (third month) of the next solar year – Article 93 (1)	Large Taxpayer Office taxpayers pay directly to the bank. All others pay at the bank after visiting the Mustufiat.
Withholding tax on interest, dividends, royalties, or similar income – Article 46 (1)	No later than 10 days after the end of the month in which the tax was withheld – Article 46(2)	Paid directly to the bank. Forms are available from the Ministry of Finance.
Wage withholding tax – Article 58	No later than 10 days after the end of the month in which the tax was withheld – Article 60	Paid directly to the bank. Forms are available from the Ministry of Finance.
Rent withholding tax – Article 59	No later than the 15 th day following the end of the solar month in which the rent payment is due (monthly, quarterly etc.) Article 59	Paid directly to the bank. Forms are available from the Ministry of Finance.
Business receipts tax – Article 64	Quarterly – no later than the 15 th day of the next month after each quarter – Article 93(5)	Paid directly to the bank. Forms are available from the Ministry of Finance.
Fixed tax on imports – Article 70	At the time of import – Article 70(4)	Collected by Customs where the customs duties are paid.
Fixed tax on exports – Article 71	At the time of export – Article 71(4)	Collected by Customs where the customs duties are paid.
Fixed tax on transport/persons who transport passengers or goods for business purposes - Article 72	Annually before the renewal of their vehicle registration – Article 72	Pay at the bank after visiting the Mustufiat.
Fixed tax of unlicensed government contractors – Article 73	At the time the payment is made to the contractor – Article 73	The tax is withheld by the State or its agencies – Article 73
Fixed tax of exhibitions, cinemas, theatres etc. – Article 74	Payable no later than the 15th day of the following month or after the end of each show if not continuous – Article 93(10)	Pay at the bank after visiting the Mustufiat.
Fixed tax of grain & processing mills, cane & seed oil machinery, sawmills – Article 75	Quarterly installments no later than the 15 th day following the quarter – Article 93(6)	Pay at the bank after visiting the Mustufiat.

Tax Type & Article Number	Due Date & Article Number	Forms and Payment
Fixed tax of established place of business (shopkeepers tax) – Articles 76 & 77	Quarterly installments no later than the 15 th day following the quarter – Article 93(6)	Pay at the bank after visiting the Mustufiat.
Fixed tax of physicians treating patients outside of state hospitals – Article 78	Annually upon issue or reissue of the medical license – Article 78	Pay to the relevant section of the Ministry of Public Health
Fixed tax on persons without a fixed place of business – Articles 80 & 81	End of Jawza (third month) of the next solar year – Article 93 (1)	Pay at the bank after visiting the Mustufiat.

Quick View Calendar:

1. Annually - end of Jawza (third month) of the next solar year – Article 93 (1)
 - Income tax – Articles 2-5
 - Fixed tax on persons without a fixed place of business – Articles 80 & 81
2. Annually – variable due dates
 - Fixed tax on transport/persons that transport passengers or goods for business purposes - Article 72 - before the renewal of their vehicle registration
 - Fixed tax of physicians treating patients outside of state hospitals – Article 78 - upon issue or reissue of the medical license
3. Quarterly - no later than the 15th day of the next month after each solar quarter (Jawza, Sonbala, Qaus, Hoot) – Articles 93(5) and 93(6).
 - Business receipts tax – Article 64
 - Fixed tax of grain & processing mills, cane & seed oil machinery, sawmills – Article 75
 - Fixed tax of established place of business (shopkeepers tax) – Articles 76 & 77
4. Monthly – No later than 10 days or 15 days after the end of the month.
 - Withholding tax on interest, dividends, royalties or similar income – Article 46(1) – 10 days after the end of the month in which the tax was withheld - Article 46(2).
 - Wage withholding tax – Article 58 – 10 days Article 60
 - Rent withholding tax – Article 59 – 15 days Article 59. **Note:** this payment is normally monthly but can be bi-monthly, quarterly etc. depending on the payment terms of the rental agreement.
 - Fixed tax on exhibitions, cinemas, theatres etc. Article 74 – 15 days Article 93(10).
5. Variable dates
 - Fixed tax on imports – Article 70 – at the time of import Article 70(4)
 - Fixed tax on exports – Article 71 – at the time of export Article 71(4)
 - Fixed tax of unlicensed government contractors – Article 73 – at the time the payment is made to the contractor Article 73.