

# Translation of the Unified Tax Procedures Law No. 206 of 2020

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ترجمة قانون الإجراءات الضريبية  
الموحد رقم ٢٠٦ لسنة ٢٠٢٠

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## Law No. 206 of 2020 Concerning the Unified Tax Procedures Law

In the name of the people President of the republic

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### Preamble

The House of Representatives has enacted the following law, which we hereby issue:

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### Article (1) Promulgation:

The provisions of the attached law shall apply regarding the procedures for assessment and collection of income tax, value-added tax, the development fee on state financial resources, stamp duty, and any tax of a similar nature or essentially consistent with these financial obligations or that replaces them, insofar as there is no specific provision stipulated in the law governing each of them, and provided that such application does not conflict with the provisions thereof.

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### Article (2) Promulgation:

Any procedure for the assessment and collection of taxes referred to in Article 1 of this law that has been properly carried out under an applicable law shall remain valid. The provisions of the attached law shall apply to any procedures not yet completed prior to the effective date of this law.

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### Article (3) Promulgation:

The text of the fourth paragraph of Article 63 of the Income Tax Law issued by Law No. 91 of 2005 shall be replaced by the following:

Amounts paid under the application of this system shall be settled upon submission of the annual tax return stipulated in Article 31, Clause (c) of the Unified Tax Procedures Law. The taxpayer is obligated to pay the remaining portion of the due tax based on the return after deducting the previously made advance payments, plus an annual interest calculated according to the credit and discount rate announced by the Central Bank, excluding fractional months and pounds.

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### Article (4) Promulgation:

The following provisions are hereby repealed:

- Articles Nos. 6 (except for the first paragraph), 10 (third and fourth paragraphs), 17, 18, 19, 20, 25, 26, and 37 of the Stamp Duty Law issued by Law No. 111 of 1980;
  - Articles Nos. 15, 69, 74, 75, 76, 77, 78, 79 (last paragraph), 80 (second paragraph), 82, 83, 84, 87, 91 (except the last paragraph), 95 (except the last paragraph), 96, 97, 98, 99, 100, 101, 102, 103, 104, 106, 107, 108, 112, 113, 114, and Chapter Six of Book Six (except Articles 126, 135 except the third paragraph, 137, 138, 148) of the Income Tax Law issued by Law No. 91 of 2005;
  - Articles Nos. 12, 13, 14, 15 (except the second paragraph), 16 (third and fourth paragraphs), 19, 20, 31 (first paragraph), 34, 35, 48, 50, 51, 53, and Section Three of Chapter Four (except Article 62), as well as Articles 63 (first paragraph), 64 (except the first and second paragraphs), 66, 68 (items 7, 9, 11), 70, 72, and 73 of the Value-Added Tax Law issued by Law No. 67 of 2016.
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#### Article (5) Promulgation:

The Minister of Finance shall issue the Executive Regulations of the attached law within six months from the date of its enactment. Until such regulations are issued, existing regulations and decrees shall remain in effect insofar as they do not conflict with the provisions of this law.

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#### Article (6) Promulgation:

This law shall be published in the Official Gazette and shall come into force the day following its publication. This law shall be sealed with the State seal and shall be enforced as one of its laws.

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### Unified Tax Procedures Law

#### Part One- Definitions

#### Chapter One – General Provisions

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#### Article (1):

In the application of the provisions of this law, the following words and phrases shall have the meanings assigned to each of them, unless the context requires otherwise:

**Minister:** The Minister of Finance.

**Head of Authority:** The Head of the Egyptian Tax Authority.

**Tax Law:** The Income Tax Law, Value-Added Tax Law, Development Fee on State Financial Resources, Stamp Duty Law, or any other law imposing a financial obligation of a similar nature or essentially consistent with these taxes or replacing them.

**Authority:** The Egyptian Tax Authority.



**Tax:** Any financial obligation, regardless of its basis or the law regulating it, which the Authority is responsible for assessing and collecting.

**Other Amounts:** Any amount other than the tax that the Authority is obligated to collect or withhold in any form, regardless of its designation or the legal basis for such collection, including penalties, additional tax, compensations, and financial sanctions.

**Taxpayer:** A natural or legal person subject to the tax imposed by the Tax Law.

**Obligated Party:** A natural or legal person, whether private or public, obligated to collect and remit the tax to the Authority, whether a producer, trader, or provider of goods or services subject to tax whose sales have reached the registration threshold stipulated in the Tax Law; and any importer, exporter, or distribution agent of taxable goods or services regardless of the volume of their transactions; as well as any producer, provider, or importer of goods or services listed in the schedule attached to the Tax Law regardless of the volume of their transactions.

**Tax Period:** The specified time period for which the tax return is submitted in accordance with the Tax Law.

**Tax Return:** The form or statement, or its equivalent, which includes all the information and data required for the purposes of tax assessment for a specific tax period.

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## Part One- General Provisions

### Chapter One – Language

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#### Article (2):

The Authority may accept data, information, records, and documents related to the tax in any language, provided that they are accompanied by a translation into the Arabic language by an entity accredited by the Authority.

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## Part Two: Rights and Obligations of Taxpayers, Assessors, and Others, and the Organization of the Tax Administration

### Chapter One: "Rights of Taxpayers and Assessors"

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#### Article (3):

Subject to the provisions of the Tax Law, this law guarantees the following rights to the concerned parties:

- Awareness and understanding of the provisions of the Tax Law.
  - Access to tax forms and printed materials.
  - Notification of any tax procedures taken against them by any of the methods of notification stipulated in this law.
  - The right to inspect the tax file.
  - Verification of the identity of employees and official authorizations.
  - Receiving written responses to inquiries previously submitted by the taxpayer, obligated party, or others concerning their tax status.
  - The confidentiality of tax and technical information.
  - Presence during field audits.
  - Refund of any overpaid or erroneously paid taxes.
  - Any other rights guaranteed by this law or the Tax Law.
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#### Article (4):

A taxpayer or obligated party who wishes to complete transactions with tax implications may submit a written request to the Head of the Authority to clarify the position regarding the application of the provisions of the Tax Law on such transactions. The request must include all necessary information and be accompanied by the following documents:

- The name of the taxpayer or obligated party and their unified tax registration number.
- A statement describing the transaction and its tax implications.
- Copies of documents, contracts, and accounts related to the transaction.

The Head of the Authority shall issue a decision on the request within thirty (30) days from the date of receipt of all required documents. The Authority may request additional information from the taxpayer or obligated party within this period. The decision shall be binding on the Authority unless elements of the transaction not presented before the issuance of the decision later come to light.

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## Part Two: Rights and Obligations of Taxpayers, Assessors, and Others, and the Organization of the Tax Administration

### Chapter Two: Obligations of Taxpayers, Assesseees, and Others

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#### Article (5):

Taxpayers, obligated parties, and others must comply with the provisions of this law and the Tax Law, particularly with the following:

- Notification of commencement of activity and registration with the Authority.
- Maintaining paper or electronic books and records, retaining them for the legally prescribed period, and issuing tax invoices in accordance with the provisions of the laws and regulations.



- Submitting the tax return on the prescribed form.
- Allowing Authority employees to perform their duties concerning inspection, examination, verification, and control procedures related to the application of this law and the Tax Law.
- Notifying the Authority of any changes affecting the activity or establishment within the legally specified timeframe.
- Designating the person responsible for dealing with the Authority, whether the concerned party or their legal representative.
- Calculating the tax correctly in accordance with the Tax Law, its regulations, and implementing decisions.
- Paying the tax in the manner prescribed by law and within the specified deadline, Including the unified tax registration number in all correspondence and transactions with the Authority or with third parties in accordance with the provisions of this law or the Tax Law.
- Fulfilling any other obligations stipulated by this law or the Tax Law.

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#### Article (6):

Every person who, by virtue of their position, jurisdiction, or work, is involved in the assessment or collection of taxes stipulated in the Tax Law or in disputes related thereto shall observe professional confidentiality.

No employee of the Authority whose duties do not involve tax assessment or collection shall disclose any data or allow third parties to access any document, statement, file, or otherwise except in cases authorized by law.

Tax data from files shall not be disclosed except upon a written request by the taxpayer or obligated party, or based on a provision in any other law.

Disclosure shall not be deemed a breach of confidentiality if data is provided to the transferee of an establishment or exchanged between revenue authorities affiliated with the Ministry of Finance in accordance with regulations issued by ministerial decree.





**Article (7):**

Obligated parties managing funds, as well as companies, entities, establishments, professionals (commercial or non-commercial), and other taxpayers or obligated parties, must provide Authority employees with judicial control powers, upon each request, with the books they are required to maintain under the Commercial Law or other laws, as well as any related documents, records, attached papers, and revenue and expense vouchers, whether paper or electronic, for the purpose of verifying compliance with all provisions set forth by the Tax Law, whether relating to themselves or to other taxpayers or obligated parties.

Refusal to grant Authority employees the right to inspect such books, documents, records, revenue, and expense vouchers, whether paper or electronic, is prohibited. Inspection shall take place at the location where these documents are kept, without prior notice.

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**Article (8):**

Officials in ministries, economic and service authorities, government agencies, local administration units, and other public legal persons, as well as professional, sports, and technical unions and federations, who have the authority to grant licenses or certificates to practice commerce, industry, crafts, or professions, or the authority to grant building permits or permits to exploit real estate for commerce, industry, crafts, or professions, shall notify the Authority upon granting any such license or certificate. The notification shall include the data and the name of the applicant for the license or certificate, within a maximum period ending at the close of the month following the month in which the license or certificate was issued, using the forms issued by ministerial decree.

The granting of privileges, obligations, or necessary permissions to practice commerce, industry, crafts, or professions shall be considered equivalent to the issuance of a license referred to herein.

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#### Article (9):

Every owner or beneficiary of a property is required to notify the relevant tax office of the use of their property, or part of it, for conducting a taxable activity, within thirty (30) days from the date of commencement of such use.

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#### Article (10):

Traffic departments shall refrain from renewing or transferring the license for operating taxi or transport vehicles owned by any private sector individual unless proof of payment of the due tax is presented on the form designated for this purpose.

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#### Article (11):

All establishments, institutions, entities, and bodies, whether subject to tax, exempt, or not subject to tax, shall be obligated to provide Authority employees vested with judicial control powers, upon each request, with their accounting books and any documents requested by the Authority.

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#### Article (12):

Every person conducting commercial or financial transactions with related parties shall provide the Authority with the following documents related to pricing such transactions:

- The Master File: which includes all necessary information about all members of the related parties' group.
- The Local File: which includes details and analyses of transactions between the local taxpayer and related parties.
- The Country-by-Country Report: which includes information about the group of related parties concerning the allocation of income of the corporate group worldwide, taxes paid by the group, number of employees, capital, retained earnings, and tangible assets of the group in each country, identification of countries where the group operates, as well as indicators relating to the location of economic activity carried out by the group of related parties.



The Minister or his delegate may exempt from submitting the Country-by-Country Report according to the circumstances of each company and in accordance with international practices.

Should there be a breach of the obligation stipulated in the first paragraph of this article, the Authority shall have the right to set transfer pricing rules deemed appropriate, without prejudice to the company's right to appeal and object to the Authority's decision in accordance with the executive regulations of this law.

A person to whom the provisions of the first paragraph of this article apply shall be exempt from the provisions of items (a) and (b) referred to above, provided that the total value of their transactions with related parties during the tax period does not exceed eight million Egyptian pounds. This amount may be increased by a decision of the Minister.

The guiding manual issued by the Minister shall determine the rules and procedures organizing the provisions of the first paragraph of this article.

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### Article (13):

The documents referred to in Article 12 of this law shall be submitted as follows:

- The Master File: according to the date of submission of the master file to the tax administration in the country of residence of the parent entity by the parent company of the group of related parties.
- The Local File: within two months from the date the taxpayer in Egypt submits its annual tax return.
- The Country-by-Country Report: within one year from the end of the tax year related to examination and assessment.



Every person conducting commercial or financial transactions with related parties who breaches the obligation stipulated in the first paragraph of Article 12 and this Article shall pay to the Authority an amount equivalent to:

- (1%) of the value of transactions with related parties that were not disclosed if transactions with related parties were not disclosed within the tax return according to the tax return form.
- (3%) of the value of transactions with related parties for failure to submit the Local File.
- (3%) of the value of transactions with related parties for failure to submit the Master File.
- (2%) of the value of transactions with related parties for failure to submit the Country-by-Country Report or notification.

The total amount payable shall not exceed (3%) of the value of transactions with related parties in case of multiple violations mentioned above.

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#### Article (14):

Entities responsible for licensing the printing, publishing, registration, or deposit of books, literary works, artistic productions, and similar materials, or for advertising or publishing via technological means such as websites or others, shall notify the Tax Authority in each case of the author's name and address, the name of the book, work, or other material, or the name and address of the applicant for the advertisement or publication, within a maximum period ending at the end of the month following the month in which the license for printing, publishing, or advertising was issued. Such notification shall be made using the form issued by decision of the Minister.

The provisions of this Article shall not apply to the Ministry of Defense.

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#### Article (15):

Without prejudice to the provisions concerning the confidentiality of accounts as stipulated in various laws, governmental entities including the Authority for the Prohibition of Illegal Gains, the Central Agency for Public Mobilization and Statistics, local administrative units, public authorities, public sector companies, public business sector companies, and professional unions and federations shall enable employees of the Tax Authority vested with judicial control powers to access any data and documents related to taxation, provided such access does not conflict with national security requirements.

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### Part Two: Rights and Obligations of Taxpayers, Assessors, and Others, and the Organization of the Tax Administration

#### Chapter Three: Organization of the Tax Administration

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#### Article (16):

Notwithstanding the provisions of the Civil Service Law issued by Law No. 81 of 2016, the Minister may establish a special system to reward employees of the Authority based on their performance rates and the volume and level of their work achievements, without being bound by any other law or system. This system shall be approved by the Prime Minister.

Amounts may be allocated in the State General Budget to contribute to the social and health care funds for the employees of the Authority and their families.

The funds referred to in the second paragraph of this Article shall enjoy an independent legal personality.

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#### Article (17):

The Minister may delegate the Head of the Authority to contract in accordance with the provisions of the Law Regulating Contracts Concluded by Public Entities issued by Law No. 182 of 2018, with respect to providing the Authority's needs of premises, equipment, tools, and devices necessary for the proper conduct of work.

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**Article (18):**

The Authority may appoint representatives from among its employees to ministries, government agencies, local administrative units, public legal entities, and public sector companies. The representative shall monitor the proper implementation of the Tax Law and this Law by these entities and companies and verify their tax payments according to the provisions of these tax laws.

They shall document any violations by official reports and take the necessary legal actions accordingly.

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**Article (19):**

In the application of the provisions of the Tax Law and its implementing regulations and decisions, employees designated by a decision issued by the Minister of Justice in agreement with the Minister of Finance shall have the status of judicial control officers with respect to documenting violations of the provisions of each of them and taking the prescribed measures concerning such violations.

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**Article (20):**

It is prohibited for employees of the Authority to have any direct or indirect employment relationship with any accounting or auditing offices, law firms, or other professional establishments, or any of the taxpayers or liable persons, in connection with the application of the provisions of this Law or the Tax Law.

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**Article (21):**

An employee of the Authority is prohibited from performing or participating in any tax procedures related to any person in the following cases:

- There exists a kinship relation up to the fourth degree between the employee and that person.
  - There exists an interest or material relationship between the employee and the person concerned or any of his relatives up to the third degree.
  - The direct supervisor decides that the employee should not undertake any tax procedures concerning that person due to any case of conflict of interest.
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**Article (22):**

The State Litigation Authority shall exercise its jurisdiction in considering lawsuits filed by the taxpayer or the liable person or against them, assisted by a representative from the Authority.

The court or the State Litigation Authority may summon one of the specialized employees of the Authority who have judicial control status to attend before the court or the Authority, as the case may be, to clarify technical aspects related to the disputed tax. The summoned employee must attend at the specified time and place. The clarifications or opinions provided by the employee before the court shall not be considered judicial admission or evidence against the Authority.

The Authority may assign any of its employees with judicial control status to attend before the Public Prosecution, the State Commissioners Authority, the Experts Authority, and all committees specialized in reviewing tax disputes.

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#### Article (23):

Without prejudice to the provisions of the Law on Reorganizing the Administrative Prosecution and Disciplinary Trials issued by Law No. 117 of 1958, the Administrative Prosecution Authority shall investigate complaints filed against the Authority's employees with judicial control status or members of the Appeal Committees from the Authority's employees concerning their technical work, after an examination conducted by the Authority or the Ministry of Finance based on a request from the Administrative Prosecution Authority. The examination report shall be considered in the resolution of such complaints.

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#### Article (24):

An employee of the Authority whose service has ended for any reason shall not attend, participate, plead, or represent any of the taxpayers or liable persons, whether personally or through an agent, in any tax files that the employee previously participated in inspecting, reviewing, or taking any tax assessment procedures in, for a period of five years from the date of termination of their service.

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### Part Three: Tax Registration

#### Chapter One: Registration

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#### Article (25):

Every taxpayer or obligated person must submit a registration request to the competent tax office within thirty days from the date of commencement of activity or from the date of becoming subject to value-added tax, as applicable. This request shall be submitted using the designated form prepared for this purpose, either manually or by any electronic means that have legal evidential validity, accompanied by the necessary documents as specified by the executive regulations of this law.

The tax office must review the registration request mentioned in the first paragraph of this article, and if it finds that the required data is incomplete, it shall notify the taxpayer or obligated person using the designated form for this purpose to complete the data within fifteen days from the date of notification by any of the methods mentioned in the first paragraph of this article.





If the taxpayer or obligated person fails to submit the registration request, the tax office shall proceed with registering them based on the available data or information it possesses and notify them of the registration within five working days, without prejudice to criminal liability.

Non-obligated persons whose sales have not reached the legally prescribed registration threshold are required to register in the tax authority's electronic system in exchange for an annual fee determined by the Minister of Finance, not exceeding five hundred Egyptian pounds. The collection of this fee shall cease once the registration threshold is reached.

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### Part Three: Tax Registration

#### Chapter Two: Tax Registration Number

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##### Article (26):

The Authority shall assign each taxpayer or obligor a unified tax registration number for all types of taxes they are subject to. Both the Authority, the taxpayer or obligor, and other entities and establishments are required to use this number in all transactions. It shall be recorded on all notifications, records, documents, invoices, and any other correspondence.

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### Part Three: Tax Registration

#### Chapter Three: Tax Card

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##### Article (27):

The competent tax office is obligated to issue a tax card to the registered taxpayer within five working days from the date of the request to issue the card, using the prescribed form for this purpose. It must also issue certificates of registration to registered taxpayers within five working days from the date of registration. The validity period of the tax card or the registration certificate shall be five years from the date of issuance. The taxpayer has the right to request renewal, replacement in case of loss, or reissue in case of damage to the card or certificate, as applicable, using the prescribed form for this purpose.



No governmental or non-governmental entity may deal with the taxpayer except through the tax card or registration certificate, as applicable. The tax card must be part of the procedures for establishment, licensing to practice the profession or activity, or its renewal.

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#### Article (28):

The taxpayer or the obligated party must notify any changes that occur to the data previously submitted during registration in accordance with Article (25) of this law within thirty days from the date of the change. In the event of the death of the taxpayer or obligated party, the responsibility to notify lies with the heirs within sixty days from the date of death.

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### Part Four: Tax Returns

#### Chapter One: The Person Required to File the Tax Return and the Mechanism of its Submission

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#### Article (29):

Every taxpayer or person legally representing them is obligated to submit a tax return for the tax period to the competent tax office, using the prescribed form prepared for this purpose.

The submission of the tax return mentioned in the first paragraph of this article, along with invoices, documents, and other papers and data required by the tax law and this law, shall be in an approved digital format signed electronically. This shall be according to the systems issued by a decision of the Minister, which will specify the timetable for the commencement of compliance with this provision, based on the nature of the categories of taxpayers addressed by it, within a period not exceeding two years from the effective date of this law, with the possibility of extension for a similar period.

The tax return must be fully completed according to the prescribed form, and the due tax must be paid based on the return.



This return shall not be considered valid or acceptable against the tax authority if it is unsigned or does not contain all the required information as stipulated in the first paragraph of this article.

The taxpayer or obligated person shall pay a fee determined by a ministerial decision for using the electronic system, not exceeding one thousand Egyptian pounds annually.

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#### Article (30):

The electronic signature, within the scope of applying the provisions of the tax law and this law, shall have the same legal validity as the signatures prescribed under the Evidence Law in civil and commercial matters, provided that the conditions for its creation and completion stipulated in Law No. 15 of 2004 on the Regulation of Electronic Signatures and the Establishment of the Information Technology Industry Development Authority, as well as the technical and procedural controls defined by its executive regulations, are observed.

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### Part Four: Tax Returns

#### Chapter Two: Deadlines for Filing the Tax Return

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#### Article (31):

The tax return stipulated in Article (29) of this law must be submitted within the following deadlines:

##### (a) Monthly Returns:

Every taxpayer must submit a monthly return to the competent tax authority for Value Added Tax (VAT), the applicable schedule tax, or both, as the case may be, using the prescribed form within the month following the end of the tax period.

The taxpayer must submit the return even if no sales or taxable services for VAT or schedule tax occurred during the tax period.



The head of the tax authority or his delegate may approve, for exporters, importers, or service providers who export, import, or provide services once or twice a year, to submit a return only for the month in which the export, import, or service provision occurred—provided that this is linked with a sales transaction or payment for the service within that period—without requiring monthly returns.

#### **(b) Quarterly Returns:**

Business owners and those obligated to pay tax on salaries and similar income, including companies and projects established under the free zones system, must:

Submit a quarterly return to the competent tax authority in January, April, July, and October each year using the prescribed form, indicating the number of employees and their full details, total salaries and similar payments paid during the preceding three months, withheld tax amounts, amounts paid for the same period, copies of payment receipts, and a statement of any increases or decreases in the number of employees.

Provide employees, upon request, with a statement showing their full name, income amount and type, and withheld tax amount.

Prepare a final settlement tax return at the end of the year and submit it to the competent tax authority within January each year, showing total income received by the employee during the year after all legally allowed deductions and exemptions. The employer or payer must pay any tax differences, if any, without prejudice to the right to recover amounts owed from the employee.

#### **(c) Annual Returns:**

Every taxpayer subject to the Income Tax Law must submit an annual tax return to the competent tax authority using the prescribed form and its attachments.

Returns submitted without completing all schedules and data included in the form and attachments within the specified deadline are not accepted.

The deadlines for submitting the annual return are:

- Before April 1 of the year following the end of the tax period for natural persons.
- Before May 1 or within four months following the end of the fiscal year for legal persons.

Taxpayers must also submit returns for periods during which they were exempt from tax.



Submitting a return for the first time is considered notification of commencement of activity.

Taxpayers are exempted from submitting a return if:

- Their income is limited to salaries and similar.
- Their income is limited to real estate income and their net income does not exceed the exemption limit specified in the Income Tax Law.
- Their income is limited to salaries and real estate income combined, and their net income from both does not exceed the exemption threshold specified in the Income Tax Law and its amendments.

**(d) Special Deadlines for Submission:**

In case of the death of the taxpayer during the tax period, the heirs, estate trustee, or liquidator must submit the tax return for all prior periods whose deadlines had not yet passed by the date of death, within 90 days of the death date, and pay the due tax from the estate's funds.

A taxpayer whose residence in Egypt ends must submit the tax return at least 60 days before departure unless the departure is sudden and beyond their control.

A taxpayer who completely ceases activity in Egypt must submit the tax return within 60 days from the cessation date.

A taxpayer who transfers ownership of all or part of an establishment must submit a separate return within 60 days of the transfer, detailing the results of operations for the transferred establishment along with necessary documents and data to determine profits up to the transfer date. The data in this return must be included in the transferor's annual tax return.

Returns under paragraphs (a) and (b) of this article must be signed by the taxpayer or their legal representative. Returns under paragraph (c) must be signed by the taxpayer or their legal representative; if prepared by an independent accountant, they must also sign the return, or else it is considered invalid.

Returns under paragraph (c) must be signed by an accountant registered in the official accountants and auditors register according to the applicable law, for corporations, cooperatives, natural persons, and partnerships whose turnover exceeds two million Egyptian pounds annually.



#### Article (32):

The taxpayer or their representative must submit the tax return electronically using the available electronic means after obtaining a secret password and an authorized electronic signature according to Law No. 15 of 2004 organizing electronic signatures and the establishment of the Information Technology Industry Development Authority. The taxpayer is fully responsible for the information submitted.

In all cases, the taxpayer is obligated to pay the amount of tax due, based on the declaration, on the same day it is submitted, after deducting withheld or collected taxes, advance payments, and any interest due thereon, if applicable. If the withheld taxes exceed the amount of tax due, the excess shall be used to offset any outstanding previous tax liabilities. If there are no previous tax liabilities, the excess shall be used to cover any future tax obligations, unless the taxpayer requests in writing that the tax authority refund the excess.

Submitting the tax return as per this article is considered submitting it to the competent tax authority.

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### Part Four: Tax Returns

#### Chapter Three: Amended Tax Return

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#### Article (33):

If the taxpayer discovers within one year from the deadline for submitting the annual tax return specified in paragraph (c) of the first clause of Article (31) of this law any omission or error in their tax return previously submitted to the competent tax office, they must submit an amended tax return correcting the omission or error.

If the taxpayer submits the amended return within thirty days after the legal deadline for submitting the return, the amended return shall be considered as the original return.

Banks, companies, public sector units, public business sector companies, and public legal entities engaged in taxable activities must submit a final return on the prescribed form within thirty days from the date the general assembly approves their accounts, and pay any resulting tax differences.



In the case of submitting an amended return according to the second and third paragraphs of this article, the error or omission in the original return shall not be considered tax evasion. The taxpayer may submit an amended return for the previously submitted return within the deadline.

The right of the taxpayer to submit an amended return shall be forfeited in the following two cases:

- Discovery of any case of tax evasion.
- Notification of the commencement of audit procedures according to the provisions of the first paragraph of Article (41) of this law.

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#### Article (34):

If the taxpayer submits an amended return showing less tax than the original return, they are not entitled to recover or offset the difference unless the tax authority reviews and confirms the validity of the refund or offset within six months from the date of submitting the refund or offset request.

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### Part Five: Tax Audit

#### Chapter One: Tax Evidence

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#### Article (35):

Companies and other legal entities and individuals specified by the executive regulations of this law who sell goods or provide services must record all their purchases and sales of goods and services in the electronic system whose technical specifications, standards, work controls, and provisions are determined by the executive regulations of this law. This system ensures that the tax authority can continuously track the sales movement, monitor their volume, value, parties involved in the transactions, and other necessary information to link and collect the due tax.



The mentioned system must include recording all cash or electronic receipts showing the value of sales of goods and services, the due tax on them, and issuing an electronic invoice for each sale transaction, electronically signed by the source, complying with the security standards defined by the executive regulations of this law. The invoice must include the data specified in Article (37) of this law.

The companies and persons mentioned may contract with one of the companies licensed by the Minister to implement this electronic system, provide its requirements, maintenance, and training on its use. The contracted companies must verify compliance with this system and the integrity of its outputs, particularly issuing a valid electronic invoice for every sale and providing the tax authority with a monthly electronically signed report confirming this.

Licensing and revocation of licenses for companies managing this electronic system shall be according to the rules and conditions specified in the executive regulations of this law.

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#### Article (36):

Paper documents and records issued by or received by the tax authority before the implementation of this law remain legally valid until the electronic system is implemented. Afterward, digital documents and records that serve the same function or act as copies or duplicates replace them.

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#### Article (37):

Every taxpayer or obliged person and others required by law must issue a tax invoice or professional receipt (for professionals) upon selling goods or providing services, according to the following rules:

- The invoice or receipt must have an original and a copy. The original is handed to the buyer, and the copy is retained by the taxpayer or obliged person.
- The invoice or receipt must be sequentially numbered according to their issue dates and free of erasures, deletions, or overwriting.





- The invoice or receipt must include the following data:
  - Serial number of the invoice or receipt.
  - Date of issue.
  - Name, address, and registration number of the taxpayer or obliged person.
  - -Name, address, and registration number of the buyer, if available.
  - Description of the goods sold or services provided, their value, the applicable VAT or schedule tax rate and value, and the total invoice or receipt amount.
  - Any other data determined by the executive regulations of this law.

The executive regulations specify the data to be included in the professional receipt.

The Minister may set simplified systems for VAT and schedule tax linkage for establishments that cannot issue tax invoices on every sale.

Invoices or receipts must be issued electronically in the form and under the conditions determined by the executive regulations.

The Minister may issue a decision specifying a special form of electronic tax invoice for certain categories of taxpayers or obliged persons.

In case of invoice or receipt cancellation, the taxpayer or obliged person must keep the original canceled invoice or receipt and all copies.

Electronic receipts issued through various electronic means are legally valid; the executive regulations specify their form, required data, and necessary control measures.



#### Article (38):

Without prejudice to the provisions of the Law on Joint Stock Companies, Partnerships Limited by Shares, Limited Liability Companies, and Sole Proprietorship Companies issued under Law No. 159 of 1981, every taxpayer engaged in a commercial, industrial, craft, or professional activity whose annual turnover exceeds five hundred thousand Egyptian pounds shall be required to maintain proper accounting records and books, as stipulated in the Commercial Law issued under Law No. 17 of 1999, whether manually or electronically.

Every taxpayer or obliged person must maintain electronic accounts showing annual revenues and costs. The Minister issues decisions organizing these accounts and the conditions for shifting from paper to electronic accounting.

In all cases, taxpayers or obliged persons must retain records, books, and documents, including invoice copies, for five years following the tax period covered by the declaration.

The Minister may issue simplified rules for bookkeeping for certain categories of taxpayers or obliged persons.

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#### Article (39):

The burden of proof lies with the tax authority in the following cases:

- Correcting, amending, or disregarding the declaration if submitted under the conditions stipulated in this law.
- Amending the assessment according to the provisions of tax law.



#### Article (40):

The burden of proof lies with the taxpayer or obliged person in the following cases:

- When the tax authority makes an estimated assessment of tax if the data provided by the taxpayer is found incorrect or if the taxpayer fails to submit legally required data where applicable.
- When the taxpayer or obliged person corrects an error in their tax declaration.
- When the taxpayer or obliged person objects to the content of a report prepared by a tax authority officer with judicial police status.

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### Part Five: Tax Audit

#### Chapter Two: Tax Examination

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#### Article (41):

The competent Tax Authority must notify the taxpayer or the obligated person with a registered letter accompanied by acknowledgment of receipt, or by any electronic means that have legal evidential value, or any written method that ensures knowledge of the specified date, place, and estimated duration of the audit at least ten days prior, using the form prepared for this purpose.

Exceptionally, audit procedures and actions may be taken without prior notice in cases where the treasury's rights are at risk or there is suspicion of tax evasion, with the approval of the Head of the Authority based on a proposal from the Head of the relevant tax office through a memorandum stating the reasons justifying this procedure.

The taxpayer or obligated person must provide the requested data, copies of documents, and records, including lists of customers and suppliers requested by the Authority in writing, within fifteen days from the date of the request. The Head of the Authority or his delegate may extend this period for an equal duration if the taxpayer or obligated person presents sufficient evidence of difficulties in providing the requested data, copies of documents, and records.



#### Article (42):

Employees of the Authority with judicial police status have the right to enter the workplace of the taxpayer or obligated person during official working hours without prior notice. If entry is required outside working hours, a permit must be issued by the head of the workplace.

The judicial police officer must document everything discovered or carried out in a report prepared according to the decision issued by the Minister.

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### Part Five: Tax Audit

#### Chapter Three: Notification of Assessment

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#### Article (43):

The tax authority shall notify the taxpayer or the obligated person of any adjustment or assessment of the tax using the designated form prepared for this purpose, by sending a registered letter with acknowledgment of receipt or by any electronic means that have legal evidentiary value, or by delivering the form at the taxpayer's or obligated person's workplace or at the tax office, based on a report signed by the taxpayer or obligated person or their representative.

If the authority proves the existence of income that was not previously notified to the taxpayer or obligated person, they shall be held accountable and notified of the adjustment using the designated form by any of the means mentioned in the first paragraph of this article.

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#### Article (44):

Without prejudice to the provisions of Article (74 bis) of this law, the authority may not conduct any tax estimation or adjustment except within five years from the end of the legally prescribed period for submitting the tax return for the tax period.

The statute of limitations shall be interrupted for any of the reasons stipulated in the Civil Code, or by notification of the tax assessment, or by alerting the taxpayer or obligated person to pay the tax, or by referral to the appeal committees.



## Part Six: Collection

### Chapter One: Payment of Tax

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#### Article (45):

Collection of unpaid tax and any delay charges or additional tax due under the Tax Law shall be through enforceable claims issued in the name of those legally obliged to pay or remit them, without prejudice to any right of recourse against those who are indebted, using forms prepared for that purpose by ministerial decision. These claims shall be sent by registered letter with acknowledgement of receipt, or by any electronic means that have legal evidentiary value, or they shall be delivered at the workplace or tax office by virtue of a report signed by the taxpayer or obligated person or their legal representative.

The Authority must notify the taxpayer or obligated person of the demand for payment within sixty days from the date the taxpayer or obligated person agreed to the estimates of the competent tax office, or from the issuance of a decision of the Appeal Committee, or a ruling by the competent court, by any of the means listed in the first paragraph of this Article.

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#### Article (46):

The Authority has the right to impose an enforceable seizure (executive lien) on the value of taxes due under declared returns by the taxpayer or obligated person if they are not paid by the statutory deadlines, without the need to issue a demand or warning in that regard. In such case, the taxpayer's or obligated person's declaration serves as an enforcement document.

In all cases, the seizure may not be imposed except after warning the taxpayer by registered letter with acknowledgment of receipt, unless there is a danger that threatens the collection of the tax debt.

In collecting taxes and other amounts due under the Tax Law, the provisions of Law No. 308 of 1955 concerning administrative seizure shall apply, as well as the provisions stipulated in this Law.



By way of exception to any other law, the foregoing paragraph shall apply to companies and establishments, regardless of their legal form.

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#### Article (47):

If the Authority finds that the public treasury's rights are in danger of being lost, the Head of the Authority may request that the head of the relevant chamber of the Administrative Judiciary Court issue an order, upon petition, to seize funds sufficient to satisfy the rights at risk, wherever they are located. Such funds shall be considered under a precautionary seizure, and may not be disposed of unless the seizure is lifted by a ruling of the court or a decision of the Head of the Authority, or after sixty days from the date of seizure without notifying the taxpayer or obligated person of the taxed amount as per the estimate of the competent tax office.

The order of seizure referred to in the previous paragraph shall be issued at the request of the Minister if the taxpayer or obligated person holds no funds sufficient to pay the rights at risk, other than cash deposits in banks.

The seizure shall be lifted by decision of the head of the chamber of the Administrative Judiciary Court if the taxpayer or obligated person deposits with the court's treasury an amount sufficient to satisfy those rights, earmarked as guarantee for fulfilment of the tax debt once it is finally determined.

The clerk of the court that handles enforcement over real estate shall notify the Authority by registered letter with acknowledgment of receipt of the deposit of the list of conditions of sale within fifteen days following the date of deposit.

Also, the clerk of the court before which the sale takes place, and any person in charge of conducting the auction, shall notify the Authority by registered letter with acknowledgment of receipt of the date of sale of real or movable property, at least fifteen days prior to the sale.

Any delay or omission in the notifications required in the two preceding paragraphs exposes the person responsible thereto to disciplinary accountability.

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#### Article (48):

Subject to the provisions of the Law Regulating the Use of Non-Cash Payment Means issued by Law No. 18 of 2019, payment of tax and other amounts shall be made by the electronic payment methods that are specified by a ministerial decision.

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#### Article (49):

The tax and other amounts due to the Authority under the Tax Law shall have priority in privilege over all the debtor's or obliged persons' assets by operation of law, with priority over all other debts except court costs.

The tax debt is due (payable) at the Authority's headquarters and its branches without need for a demand at the debtor's place.

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### Part Six: Collection

#### Chapter Two: Set-off and Discharge of Liability

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#### Article (50):

A set-off shall be affected by operation of law between the amounts due to the taxpayer or the obligated person from the Tax Authority, and the amounts owed and payable by them under any tax law enforced by the Authority or by any of the revenue entities affiliated with the Ministry of Finance.

It is prohibited for entities of the State's administrative apparatus, local administration units, public authorities, and other public legal persons, as well as public sector companies and public business sector companies, to disburse any financial dues to the taxpayer or obligated person without first verifying the clearance of all due taxes and other financial obligations.



The taxpayer or obligated person, or their legal representative, may request the Tax Authority to issue a certificate confirming clearance of taxes and other dues. The Authority must issue this certificate within forty (40) days from the date of the request, after verifying that there are no outstanding tax liabilities.

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## Part Six: Collection

### Chapter Three: Remission of Tax

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#### Article (51):

It shall be permissible to write off taxes and other amounts, in whole or in part, owed to the Tax Authority by the taxpayer or liable person in the following cases:

- If the taxpayer has died without leaving any apparent estate.
- If it is proven that the taxpayer has no assets that can be enforced against.
- If a final judgment of bankruptcy has been issued and the bankruptcy case has been closed.
- If the taxpayer has left the country for ten consecutive years without leaving behind any assets that can be enforced against.

If the taxpayer or liable person has ceased their activity and has assets that can be enforced against to satisfy all or part of the Tax Authority's dues, in such case, it must be ensured that they or their heirs are left with assets that generate income no less than the exempt threshold stipulated in the applicable tax law.

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#### Article (52):

The committees responsible for tax write-off decisions, as referred to in Article (51) of this law, shall be formed by a decision issued by the Minister or their delegate. These committees must decide on the write-off request within one calendar year from the date of submission by the taxpayer or referral by the competent tax office. If the write-off is approved, the committee's recommendation shall be endorsed by a decision from the Minister or their delegate. Such a decision may be revoked within the legally prescribed period if it is found to be based on incorrect grounds.





## Part Six: Tax Collection

### Chapter Four: Tax Refund

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#### Article (53):

Without prejudice to the provisions of Article (34) of this law, the Tax Authority is obligated to refund any previously paid tax, in the cases specified under the tax law, provided that the refund is made within forty-five (45) days from the date of submitting a refund request complete with all legally required documents. If the refund is not processed within this period, a delay interest becomes due, calculated based on the credit and discount rate announced by the Central Bank on January 1st preceding the date the tax refund became due, plus 2%, excluding fractions of a month and a pound. All this shall be in accordance with the rules and conditions set out in a decision issued by the Minister.

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## Part Seven: Tax Appeal Procedures

### Chapter One: Methods of Notification

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#### Article (54):

Notification sent by registered mail with acknowledgment of receipt, or by any electronic means that has legal evidentiary value, or receipt of the notification according to a report signed by the taxpayer or the obligated party or their legal representative, shall have the same legal effect as notification made by other lawful methods, including notification to the seizure subject by providing a copy of the seizure report.

The notification shall be deemed valid whether it is received by the taxpayer or obligated party at the competent tax office, the competent appeal committee, at the place of business, or at the chosen address.



In the case of closure of the business, the absence of the taxpayer or obligated party, or inability to notify them by any of the aforementioned methods, as well as in the case of refusal by the taxpayer or obligated party to receive the notification, this shall be documented by a report prepared by the competent officer or a member of the competent appeal committee who has judicial authority, in three copies. The first copy is kept in the file of the taxpayer or obligated party, the second is affixed to the premises of the business, and the third is posted on the notice board at the tax office or competent appeal committee, and the notification shall be published on the tax authority's website. Each tax office or appeal committee shall maintain a register in which these reports are recorded regularly.

If the notification is returned marked as undeliverable due to the business's non-existence or unknown address of the taxpayer or obligated party, notification shall then be made through the Public Prosecution after necessary investigations are carried out.

Publication by the above means and notification through the Public Prosecution shall be considered conclusive for the statute of limitations.

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## **Part Seven: Tax Appeal Procedures**

### **Chapter Two: Time Limit for Appeal**

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#### **Article (55):**

In cases where the taxpayer or the obligated party is notified of the tax assessment forms by the tax authority, the taxpayer or obligated party has the right to appeal that assessment within thirty (30) days from the date they become aware of it. This also applies in the cases stipulated in the third and fourth paragraphs of Article (54) of this law, or when the acknowledgment of receipt does not comply with the general postal instructions. The taxpayer or obligated party may also appeal the tax authority's decision on the assessment or the decision of the appeal committee, as applicable, within sixty (60) days from the date the seizure (attachment) is signed against them. If the taxpayer or obligated party does not appeal the assessment form within the legally specified period, the assessment becomes final.

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## Part Eight: Stages of Tax Appeal

### Chapter One: Administrative Stages of Hearing the Appeal

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#### Article (56):

The Authority shall decide on the appeals submitted by taxpayers or obligors through internal committees, whose formation, locations, and jurisdictional scope are determined by a decision issued by the head of the Authority.

The appeal submitted by the taxpayer or obligor against the tax assessment shall be filed with one original and three copies to the competent tax office, one of which shall be delivered to the taxpayer or obligor. The appeal must precisely specify all points of dispute regarding the tax assessment form and the substantive reasons underlying the appeal. Appeals that do not include the disputed points shall not be considered.

The internal committee shall notify the taxpayer or obligor of the date set for hearing their appeal, which must be within thirty days from the date of filing the appeal. The committee shall notify the taxpayer or obligor of the hearing date by registered mail with acknowledgment of receipt, or by any electronic means legally recognized as evidence, or by delivering the notification form at the workplace or tax office against a signed receipt by the taxpayer, obligor, or their legal representative. The competent tax office must submit the taxpayer's or obligor's file, along with the documents and a memorandum responding to the reasons for the appeal submitted by the taxpayer or obligor, within no more than fifteen days.

The committee shall record in a special register the details of the appeal and a summary of the disputed points. The committee must decide on the appeal within sixty days from the date of receiving the file, documents, and the response memorandum mentioned above. The committee may extend this period for an additional similar duration if serious reasons exist, which shall be recorded in the committee's minutes.

If a settlement is reached on the disputed points within the aforementioned period, the tax assessment becomes final; otherwise, the committee shall refer the disputed points to the competent appeals committee, attaching the internal committee's opinion on them within thirty days from the date of deciding these points. The taxpayer shall be notified of the referral by registered mail with acknowledgment of receipt, or by any electronic means legally recognized as evidence, or by delivering the notification form at the workplace or tax office against a signed receipt by the taxpayer, obligor, or their legal representative.



If thirty days pass without the committee referring the dispute to the competent appeals committee, the taxpayer, obligor, or their legal representative may submit the matter in writing directly to the head of the appeals committee or by registered mail with acknowledgment of receipt, attaching a copy of the appeal form previously submitted to the tax office. This must be done within fifteen days from the expiration of the initially set period.

The head of the committee shall, within fifteen days from receiving the matter or the taxpayer's letter, set a session date to hear the appeal and order the taxpayer's or obligor's file to be joined.

If the legally prescribed period expires without deciding on the appeal, the file shall be referred to the appeals committee without prejudice to disciplinary responsibility for the person responsible for the failure to decide or refer the appeal, as appropriate, within the specified deadlines.

In all cases, the competent tax office shall be notified of the decision issued by the internal committee within two days from the date of issuance. If a settlement on the dispute is agreed upon, the tax office shall assess the tax according to the committee's decision, make the necessary settlement, and notify the taxpayer or obligor within fifteen days from the date of notification of the committee's decision.

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#### Article (57):

A taxpayer subject to salary and wage tax may object to the deducted taxes within thirty days from the date of receiving the taxable income by submitting a request to the entity that made the deduction.

This entity must send the request, accompanied by its response, to the competent tax office within thirty days from the date of submission. If it fails to do so, the taxpayer may file an appeal directly to the competent tax office.

This entity may also object to the differences in tax notified as a result of the audit within thirty days from the date of notification.



The tax office shall examine the request or objection, and if found valid, notify the entity to amend the tax assessment. If the tax office is not convinced of the validity of the request or objection, it must refer it to the appeals committee in accordance with the provisions of this law, notifying the taxpayer or the entity accordingly by registered mail with acknowledgment of receipt, or by any electronic means legally recognized as evidence, or by delivering the notification form at the workplace or tax office against a signed receipt by the taxpayer, obligor, or their legal representative, all within thirty days from the date of referral.

If the taxpayer has no entity to submit the request to as stipulated in the first paragraph of this article, they may submit it to the competent tax office, which shall refer the request to the internal committee, as appropriate.

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#### Article (58):

The internal committees mentioned in the first paragraph of Article (56) shall be formed under the chairmanship of an employee of the Authority of at least the grade of General Manager and membership of two employees with judicial police powers. Each committee shall have a technical secretariat composed of a sufficient number of Authority employees. A deputy chairperson may be appointed to substitute for the chairperson in case of a legal impediment.

Membership of these committees shall last for one year and is renewable. Neither the chairperson nor any member of the committee shall have previously considered any matter presented to the committee, whether through audit or review.

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#### Article (59):

If the taxpayer, obligor, or their representative does not attend the scheduled appeal hearing despite notification as per the third paragraph of Article (56), the internal committee shall notify them again. If they still do not attend, the internal committee shall refer the dispute to the competent appeals committee and notify the taxpayer or obligor accordingly.



#### Article (60):

The internal committee sessions shall be confidential. The discussions shall be recorded in minutes supported by the documents submitted by the taxpayer, obligor, or their legal representative, and the tax office.

The committee must discuss all disputed items and defenses presented by the taxpayer or obligor and respond to each item.

The committee's decisions shall be made by majority vote, be reasoned, unconditional, and specify the exact amount of tax due and the basis for its calculation.

The minutes of the internal committee shall be signed by the chairperson, members, and the taxpayer, obligor, or their legal representative, who has the right to obtain a copy upon signing.

The records and registers to be kept by the internal committee's technical secretariat shall be determined by a decision from the head of the Authority.

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#### Article (61):

Appeals committees shall be formed by a decision of the Minister, headed by a member of the judiciary, with two members from the Authority's employees who have judicial police powers, and two tax experts. One expert shall be nominated by the Federation of Chambers of Commerce or the Federation of Industries, as appropriate, and the other nominated by the Commercial Accountants Syndicate from among experienced tax professionals listed in the registry of accountants and auditors for companies under the general registry of freelance accounting and auditing professions. None of the committee members shall have any direct or indirect relation to the subject or parties of the dispute.

The Minister or their delegate may appoint substitute members from the Authority's employees for committees in cities with only one committee. The original members shall be considered substitutes for other committees in cities with multiple committees. The appointment of substitutes to replace original members who fail to attend is the responsibility of the chairperson of the original committee. No committee member shall have previously handled the subject of the appeal, whether through audit or review. Membership of these committees for Authority employees shall be for one year, renewable. The committee's sessions shall only be valid if the committee is fully constituted. The committee's secretariat shall be managed by an employee appointed by the Authority.



When considering appeals, the committee must observe the following rules:

- Hearing the taxpayer or obligor or their representative, and the representative of the competent tax office, without giving them voting rights.
- Considering only the disputed points listed in the appeal form that have not been resolved, without considering others, except for any subsequent disputes. The committee may extend the consideration period for an additional similar duration if serious reasons exist.
- Deciding on the appeal within sixty days from the date the appeal file is deposited with the committee or the hearing date, whichever is later. The committee may extend this period for another similar duration if serious reasons exist.
- Committee decisions must be reasoned, unconditional, and precisely specify the amount of tax due and the basis for its calculation.

Appeals committees are permanent and administratively affiliated directly with the Minister. A decision shall be issued determining their formation, locations, territorial jurisdiction, and members' remuneration.

The committee is required to keep the records and registers specified by a decision of the Minister.

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### Article (62):

Appeals committees are competent to decide on the disputed issues between the taxpayer or obligor and the Authority, as defined in the appeal form.

The committee shall notify both the taxpayer or obligor and the Authority of the appeal hearing date at least ten days before the session by registered mail with acknowledgment of receipt, or by any legally recognized electronic means, or by delivering the notification form at the workplace or tax office against a signed receipt by the taxpayer, obligor, or their representative.



The committee may request both the Authority and the taxpayer or obligor to provide any necessary data or documents. The taxpayer or obligor must attend the committee in person or by their representative; otherwise, the committee shall decide on the appeal based on the submitted documents.

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#### Article (63):

Appeals committee sessions shall be confidential. The chairperson of the committee shall appoint a rapporteur from among the committee members assigned by the Authority. The rapporteur shall study the referred appeals and all related defenses, prepare a draft decision, and discuss it with the other committee members after reviewing the appeal documents.

The appeals committee must adhere to the general principles and rules of litigation procedures.

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#### Article (64):

The committee issues its decisions by majority vote, within the limits of the Authority's discretion and the taxpayer's or obligor's requests. The tax assessment shall be adjusted according to the committee's decision. If the tax has not been collected, it shall be collected pursuant to this decision.

In all cases, the chairperson and the secretary of the committee must sign the committee's decisions within one week at most from the date of issuance.

The Authority and the taxpayer or obligor shall be notified of the committee's decision by registered mail with acknowledgment of receipt, or by any legally recognized electronic means, or by delivering the decision at the workplace or tax office against a signed receipt by the taxpayer, obligor, or their representative.

The tax shall be payable based on the committee's decision. Challenging the decision before the competent court does not prevent the collection of the tax or the implementation of administrative seizure procedures to secure payment.

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## Part Eight: Stages of Tax Appeal

### Chapter Two: Judicial Stage of Hearing the Appeal

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#### Article (65):

Both the tax authority and the taxpayer or the liable party have the right to appeal the decision of the Appeal Committee before the competent Administrative Court within sixty days from the day following the date of notification of the decision.

By way of exception to the provisions of the Law of the State Council issued by Law No. 47 of 1972, tax lawsuits and appeals shall be decided without referral to the State Commissioners Authority. The court shall consider these lawsuits and appeals in a closed session, and the judgment shall always be issued urgently.

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## Part Eight: Stages of Tax Appeal

### Chapter Three: Request for Settlement in the Appeal

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#### Article (66):

The taxpayer or the obligated party, or their representative, may request a settlement of the disputed issues subject to the appeal by submitting a request to the competent tax office before the appeal is referred to the committee for a decision. The tax office must notify the committee of this request and decide on it within thirty days from the date of submission.

Upon notification of the submission of the request, the appeal committee must suspend its consideration until it is informed by the tax office of the outcome.

In all cases, the competent tax office must notify the appeal committee within five working days from the end of the thirty-day period about the outcome of the request. If the tax office and the taxpayer or obligated party agree to settle the dispute, this settlement must be recorded in a report signed by both parties, and this report shall be considered an enforceable document.

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## Part Eight: Stages of Tax Appeal

### Chapter Four: Reconsideration of the Final Assessment

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#### Article (67):

The Authority must correct the final tax assessment based on the estimation or amendment of the competent Tax Office or the decision of the Appeal Committee upon a request submitted by the concerned party within five years from the date the assessment became final, in the following cases:

- The concerned party did not engage in any activity for which the tax was assessed.
- The tax was assessed on an activity that is legally exempt.
- The tax was assessed on income not subject to tax, unless otherwise stipulated by law.
- Failure to apply legally prescribed exemptions.
- Error in applying the tax rate.
- Error in the type of tax assessed on the taxpayer.
- Failure to carry forward losses' contrary to the provisions of the law.
- Failure to deduct taxes that are deductible.
- Failure to deduct rental value of properties leased by the establishment.
- Failure to deduct donations that meet the legal conditions for deduction
- Charging certain tax years with revenues or expenses belonging to other years.
- Assessing the same tax on the same income more than once.
- Any other cases added by a decision of the Minister.



- Generally, in cases where the concerned party obtains conclusive documents and papers that would invalidate the assessment.

The requests referred to above are to be considered by one or more committees called the “Committee for Reconsideration of the Final Assessment,” which includes among its members at least one member of the State Council with a rank of Assistant Advisor or higher, nominated by the Council. The formation, jurisdiction, and locations of the committee are determined by a decision from the Head of the Authority. The committee’s decision is not effective unless approved by the Head of the Authority.

Both the concerned party or the taxpayer, as applicable, and the competent Tax Office must be notified of the committee’s decision, and the Tax Office must amend the assessment according to that decision.

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## Part Nine: Crimes and Penalties

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### Article (68):

Without prejudice to any harsher penalty prescribed in the Penal Code or any other law, the offenses detailed in the following articles shall be punished by the penalties set forth therein.

### Article (69):

Anyone who commits any of the following acts shall be punished with a fine of not less than three thousand Egyptian pounds and not exceeding fifty thousand Egyptian pounds, in addition to the tax and other amounts due:

- Delay in submitting the tax return and paying the tax within the periods specified in Article (31) of this law by not more than sixty days.
- Providing false information in the tax return if this results in an increase in tax over what was declared.



- Failing to enable Authority employees to perform their duties or exercise their authorities with respect to inspection, auditing, review, or requesting or examining documents.
- Failing to comply with the provisions of Articles (6, 7, 8, 9, 11, 12, 13, 14, 15, 21, 29, 32 (first and second paragraphs)) of this law.

In case of repeat offence (“recurrence”), the penalty (both minimum and maximum) shall be tripled.

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#### Article (70):

If the tax return required by Article (31) of this law is not submitted for a period exceeding sixty days after the deadline for submission, the offender shall be fined not less than fifty thousand Egyptian pounds and not exceeding two million Egyptian pounds.

If this offense is repeated more than six monthly returns or three annual returns, the penalty shall be the aforementioned fine and imprisonment for a term of not less than six months and not more than three years, or one of these two penalties.

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#### Article (71):

A fine of not less than twenty thousand Egyptian pounds and not exceeding one hundred thousand Egyptian pounds shall be imposed on anyone who violates the provisions of Articles (24, 28, 35 (first and second paragraphs), 37 (first and fourth paragraphs), 38 (first, second, and third paragraphs)) of this law.

A fine not exceeding fifty thousand Egyptian pounds shall be imposed on anyone who fails to retain paper or electronic books and records for the legally prescribed period.



#### Article (72):

Violation of Article (20) of this law shall be punished by imprisonment for a term of not less than one year and not exceeding three years, and a fine of not less than fifty thousand Egyptian pounds and not more than two hundred fifty thousand Egyptian pounds, or by one of these two penalties.

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#### Article (73):

In any case of tax evasion by a legal entity under the tax law, the partner responsible, managing director, member of the board of directors delegated with actual management, or the chairman shall be held accountable, as applicable.

The responsible person may prove that they had no knowledge of the act of evasion.

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#### Article (73 bis):

Where there is no special provision in this Chapter, the criminalization and punishment provisions contained in the tax law or any other law shall apply.

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#### Article (74):

A criminal lawsuit for the offenses provided for in this law or the tax law, or any measure of investigation into them, may not be initiated except at the written request of the Minister or a person delegated by him.

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#### Article (74 bis):

The statute of limitations for criminal lawsuits concerning the offenses stipulated in this law or the tax law begins after the lapse of five years from the end of the year in which the tax becomes due. (*"Bis" meaning repetition / added article.*)

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#### Article (75):

The Minister or his delegate may settle offenses provided for in this law or the tax law. A person wishing to settle must pay 100% of the value of the tax due under this law or the tax law before the criminal case is referred to court, to the treasury of the Authority or to whoever is authorized by the Minister.

The right to settle is not lost if a criminal case is brought to court if the person pays 150% of the tax due under this law or the tax law, before the judgment in the matter. If a final judgment has already been issued, settlement is permitted upon paying 175% of the tax due under this law or the tax law.

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#### Article (76):

The Minister or his delegate may settle offenses under the tax law committed by an accountant in return for the payment of compensation of not less than the minimum fine specified therein and not exceeding the maximum fine in that law.

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#### Article (77):

As a consequence of settlement, the criminal prosecution is extinguished, and any effects that resulted from filing it (including punishments imposed) are cancelled. The Public Prosecution shall order suspension of the penalty execution if the settlement is made during its execution.

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**Article (78):**

The Tax Authority may exchange information for tax purposes with tax authorities in countries that have international tax agreements with Egypt, within the limits specified by the provisions of such agreements. The Authority may also conclude protocols or agreements with government entities, public bodies, syndicates, associations, and other legal persons to allow information exchange between them for the purposes of applying the law, provided such exchange does not violate the commercial, industrial, or professional confidentiality of the taxpayer or the liable person.

The provisions of Articles (140) and (142) of the Central Bank and Banking System Law issued by Law No. 194 of 2020 shall not prevent the disclosure of information held by banks for the purpose of information exchange in implementation of effective international tax agreements in Egypt.

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**Article (79):**

In cases it deems appropriate, the Public Prosecution may instruct the Ministry of Finance to notify government entities, banks, public sector companies, and public business sector companies that deal with a taxpayer or liable person under investigation or trial for a tax evasion crime, to temporarily suspend dealings with them until the investigation is closed, a verdict of acquittal is issued, or the criminal case is terminated by reconciliation.

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**Article (80):**

The Tax Authority may publish lists of taxpayers or liable persons who have received final convictions involving imprisonment for tax evasion crimes.

The publication shall be made in at least two widely circulated daily newspapers.

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**Article (81):**

The provisions of this law shall apply to the taxes administered by the Real Estate Tax Authority, provided they do not conflict with the provisions of the laws regulating these taxes. This shall be implemented by a decision of the Cabinet, based on a proposal by the Minister, upon completion of the development and digitalization of the mentioned authority.

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# Translation of

the Unified Tax  
Procedures Decree  
No. 286 of 2021

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ترجمة اللائحة التنفيذية لقانون  
الإجراءات الضريبية الموحد  
رقم ٢٨٦ لسنة ٢٠٢١

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17 September 2025

Decree of the Minister of Finance No. 286 of 2021, issued on 03/06/2021, published on 03/06/2021 in the Egyptian Gazette, Issue No. 123 (Supplement C)

**Minister of Finance Decree No. 286 of 2021 Issuing the Executive Regulations of the Unified Tax Procedures Law No. 206 of 2020.**

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**Article (1) Promulgation:**

The provisions of the Executive Regulations of the Unified Tax Procedures Law, issued by Law No. 206 of 2020 and annexed to this Decree, shall come into force.

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**Article (2) Promulgation:**

In application of the provisions of Article Three of the Promulgation Articles of Law No. 206 of 2020 issuing the Unified Tax Procedures Law, the taxpayer shall, upon filing the annual income tax return, be obligated to pay the tax due based on the return after deducting the following:

- Advance payments previously made by the taxpayer.
- Interest accrued on the advance payments, after excluding fractions of months and pounds, calculated according to the following formula:

Payment Amount × The credit and discount rate announced by the Central Bank of Egypt as of January 1st of the preceding year × (The period from the date of payment until the end of the tax period ÷ 12 months).

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**Article (3) Promulgation:**

The following articles shall be repealed:

- Articles (2, 3/Paragraph Two, 6, 7, 8, 9) of the Executive Regulations of the Stamp Duty Law, issued by Minister of Finance Decree No. 525 of 2006.



- Articles (22, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 102, 103, 104, 105, 106, 107, 108, 112, 115, 116, 118, 120, 121, 122, 123, 124, 126 (bis), 126 (bis)(1), 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146) of the Executive Regulations of the Income Tax Law, issued by Minister of Finance Decree No. 991 of 2005.
- Articles (13, 14, 15, 16, 17/Final Paragraph, 23, 24, 39/First Paragraph, 44, 57, 58, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74) of the Executive Regulations of the Value Added Tax Law, issued by Minister of Finance Decree No. 66 of 2017.

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#### Article (4) Promulgation:

Articles 99 (bis)(1), 99 (bis)(2), 99 (bis)(3), and 99 (bis)(4) of the Executive Regulations of the Income Tax Law, issued by Minister of Finance Decree No. 991 of 2005, shall remain in force until a decree is issued by the Minister of Finance, or whomever he delegates, confirming the completion of the electronic invoicing system.

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#### Article (5) Promulgation:

This Decree shall be published in the *Egyptian Gazette* and shall enter into force on the day following its date of publication.

Issued on: 3 June 2021

Minister of Finance

Dr. Mohamed Maait

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## Article (1):

For the purposes of applying the provisions of these Regulations, the following terms and expressions shall have the meanings assigned to each of them, unless the context otherwise requires:

**Minister:** The Minister of Finance.

**Head of the Authority:** The Head of the Egyptian Tax Authority.

**The Law:** The Unified Tax Procedures Law issued by Law No. 206 of 2020.

**The Authority:** The Egyptian Tax Authority.

**Region:** The geographical area within the jurisdiction of the competent tax office.

**Competent Tax Office:** The tax office within whose jurisdiction the taxpayer's or responsible person's business is located, or the office that issued the tax card or registration certificate. If the taxpayer or responsible person has multiple establishments or branches, the competent office shall be the one within whose jurisdiction the main business premises, as recorded in the commercial register, are located. The Head of the Authority may, by decree, designate a specific tax office to be competent for certain activities, taxpayers, or responsible persons.

**Electronic Receipt:** The electronic document issued by the seller of a good or the provider of a service to the consumer or recipient of the service, in accordance with the rules and provisions specified in these Regulations.

**Service Provider:** A legal entity licensed to operate the electronic system, whose primary role is to act as an intermediary in receiving electronic invoices from their source and transmitting them to the Authority after verifying their compliance with the legally prescribed formal requirements.

**Coding System:** A system used for classifying goods and services, under which a unique code is assigned to each good or service to be used in issuing electronic invoices or receipts. The type of coding system shall be determined by a decree issued by the Head of the Authority.



**Related Person:** Any person who is connected to a taxpayer in a manner that directly or indirectly affects the determination of the tax base, whether through management, control, or ownership. Generally, two persons are deemed to be related if the relationship between them reaches the extent that one person, or both persons, can act in accordance with the directions, requests, suggestions, or will of the other person or of a third person. The following are considered related persons:

- Spouses, ascendants, and descendants, or among any of them.
- Partnerships and their general or limited partners.
- Corporations and any person who directly or indirectly owns at least 50% of the voting rights, management rights, profit distribution rights, or capital in the company.
- Any two or more companies where another person owns or holds at least 50% of the voting rights, management rights, profit distribution rights, or capital in both companies.

In the application of items (2), (3), or (4) above, ownership or possession attributed to one person by a related person shall not be further attributed to another related person. Two persons shall not be considered related solely because one is an employee or agent of the other, or both are employees or agents of a third party, unless such a relationship affects the determination of the tax base directly or indirectly.

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## Article (2):

Notifications and submissions made by taxpayers, responsible persons, or others in accordance with the provisions of the tax laws via the electronic portal of the Egyptian Tax Authority shall be deemed equivalent to submissions made to the competent tax office or legally authorized entity, as the case may be.

Similarly, payment made through non-cash payment methods shall be considered as payment made to the competent tax office or legally authorized entity, as applicable.

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### Article (3):

For the purposes of Article (2) of the Law, the Authority may accept tax-related data, information, records, and documents in any language.

The Authority may determine which data, information, records, and documents must be translated into Arabic by an accredited office or entity.

The Head of the Authority shall issue a list of the names and addresses of translation offices and entities accredited by the Authority, provided they are licensed by the relevant authorities.

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### Article (4):

Awareness of the provisions of the tax law and the rights it guarantees to taxpayers, responsible persons, and other concerned parties shall be promoted through available media channels—whether print, audio, visual, electronic, or non-electronic—particularly through the official websites of the Ministry of Finance and the Egyptian Tax Authority, as well as through social media platforms, informational brochures, and other relevant means.

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### Article (5):

Taxpayers, responsible persons, and other concerned parties shall have the right to obtain free tax forms and publications, as well as circulars, instructions, and operational manuals issued by the Authority, either directly from the Authority or via its electronic portal.

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### Article (6):

A taxpayer, responsible person, or their legal representative may request to review their tax file by submitting an application to the competent tax office. The tax office shall enable such review within no more than three (3) working days from the date the request is submitted. Confirmation of the review shall be recorded on the application submitted by the person concerned. The right to review shall also be granted to heirs or the assignee of the business, in accordance with the legally prescribed rules.

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#### Article (7):

The right of access referred to in the preceding article includes reviewing the following:

- Registration data
- Inspection and discussion reports
- Operational reports
- Audit memoranda
- Notifications and forms related to tax assessment and collection, including performance warning notices and seizure reports

The taxpayer, responsible person, their legal representative, or other concerned parties may request photocopies of the aforementioned documents.

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#### Article (8):

The Authority is obligated to respond in writing—through either traditional or electronic means—to any inquiry submitted by a taxpayer, responsible person, or others regarding their tax status or position.

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#### Article (9):

The Authority shall maintain the confidentiality of tax and technical information related to taxpayers and responsible persons. No data may be disclosed or made available to any third party except within the limits and under the circumstances specified in Article (6) of the Law.

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#### Article (10):

A field tax audit may not be conducted except in the presence of the taxpayer, responsible person, or their legal representative, and only after they have been notified of the audit date in accordance with Article (41) of the Law.

If the taxpayer, responsible person, or their legal representative fails to appear despite being duly notified of the audit date, the Authority shall proceed with the audit activities.

This provision does not apply to the audit cases specified in the second paragraph of Article (41) of the Law.

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#### Article (11):

In application of the provisions of Article (8) of the Law, the notification must include the name of the license applicant or the professional certification holder, along with all related information, and shall be made using Form No. (1 Census).

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#### Article (12):

Notification to the competent tax office of the exploitation of a property or part thereof for engaging in a taxable activity, in accordance with Article (9) of the Law, shall be made using Form No. (1 Census) within thirty (30) days from the date of commencement of such exploitation.

The notification must specifically include the following information:

- Name of the property owner or beneficiary.
- Address of the property.
- Area of the property.
- Purpose for which the property is leased, in case of leasing.
- Name, residential address, and national identification number of the user.





#### Article (13):

In application of the provisions of Article (10) of the Law, proof of payment of the tax due on privately owned taxi or transport vehicles shall be submitted to the traffic departments using Form No. (7/5 Audit).

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#### Article (14):

In application of the provisions of Article (12) of the Law, non-resident legal persons conducting business through a permanent establishment shall be subject to the provisions of Articles (12) and (13) of the Law.

All legal persons—including companies operating under the free zone system and permanent establishments of non-resident legal persons—shall be required to submit a country-by-country report or notification, as applicable, in accordance with the guidelines issued by the Minister.

For the purposes of applying the first paragraph of Article (12) of the Law, commercial and financial transactions shall include all transactions conducted by the taxpayer with related persons, including but not limited to:

- The sale and purchase of goods and services of all types
- The sale and purchase of assets
- Expense reimbursements
- Royalties
- Loans of all kinds and under any designation, including credit facilities
- The purchase or sale of securities
- The purchase, sale, or assignment of contracts
- The purchase or sale of intangible assets



In cases where the taxpayer fails to submit the documentation referred to in the first paragraph of Article (12) of the Law concerning their commercial and financial transactions, the Authority shall be entitled to determine transfer pricing rules it deems appropriate for each case, based on the information available to it. The taxpayer may file an appeal or objection against the Authority's decision; however, in such cases, the burden of proof shall lie with the taxpayer, in accordance with the provisions of Article (40) of the Law. The exemption threshold referred to in the fourth paragraph of Article (12) of the Law shall be calculated based on the gross value of transactions with related persons—both revenues and expenses—during the taxpayer's financial year, and not on the net value of such transactions.

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#### Article (15):

Every related person is obliged to submit the Master File, even if its head office is located in a country that does not require the submission of such a file pursuant to the provisions of Article (12) of the Law. In such cases, the deadline for submitting the Master File shall coincide with the deadline for submitting the Local File.

The deadline for submitting the Master File shall be determined as follows:

- If the parent company is resident outside Egypt, the deadline for submitting the Master File shall be based on the submission date of the Master File in the country of residence of the parent company.
  - If the parent company is resident in Egypt, the deadline for submitting the Master File shall be based on the submission date of the Local File.
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#### Article (16):

In application of Article (13) of the Law, the taxpayer shall pay the Authority an amount equal to 1% of the value of transactions not disclosed in the annual income tax return. This amount shall be collected regardless of whether the taxpayer disclosed these transactions within the Local or Main File.

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#### Article (17):

In the event of exceeding the legal deadline for submitting the Master File, Local File, or Country-by-Country Report/Notification, the Authority shall require the taxpayer to pay a sum to the Authority for failure to comply with the provisions of the first paragraph of Article (12) of the Law, using Form No. (3 Payment).

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#### Article (18):

In application of the preceding provisions, the amounts payable to the Authority for non-compliance with the provisions of the first paragraph of Article (12) of the Law shall be calculated based on:

- The total value of transactions between related persons concerning items (2), (3), and (4) of the last paragraph of Article (13) of the Law;
- The total value of transactions with related persons that were not declared in cases of non-disclosure concerning item (1) of the same paragraph;

All calculations shall be made according to the percentages specified in Article (13) of the Law.

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#### Article (19):

The guidance manual issued by the Minister shall serve as the governing basis for the required contents of the Master File, Local File, and Country-by-Country Report/Notification, including data, sections, information, and rules. The submission of the Local File, Main File, or Country-by-Country Report/Notification shall not be considered technically or legally valid unless all required data, sections, information, and rules referred to in the manual are fully completed.

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#### Article (20):

Payment of amounts due pursuant to Article (13) of the Law shall not preclude the imposition of any other fines or penalties stipulated by the Law or the Tax Law.

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#### Article (21):

The officials responsible in the entities referred to in Article (14) of the Law shall notify the General Administration of Registration and Declarations at the Authority for the Cairo Governorate, or the relevant Tax District for governorates with a single tax district, or the First Tax District for other governorates, or by one of the electronic means determined by the Authority, within a maximum period ending at the end of the month following the month in which the license for printing, publishing, or advertising was issued. The aforementioned notification shall be made using Form No. (1 Registration).

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#### Article (22):

The Authority's representatives assigned to the entities and companies referred to in Article (18) of the Law shall monitor the compliance of these entities with the provisions of the Law and the Tax Law. Upon discovering any violation, the representative must document such violation in a Record of Proceedings, which shall specifically include the following data:

- Name of the representative
- Name of the entity or company
- Date of discovering the violation
- Description of the violation
- The financial impact resulting from the violation
- The period during which the violation occurred

The representative must submit the aforementioned Record of Proceedings to their supervising department to take the necessary action, including notifying the entity or company of the violation and demanding the due amounts, using Form No. (11 Inspection) according to the type of violation.

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#### Article (23):

Authority employees who become aware of any of the cases stipulated in Article (21) of the Law, which prohibit them from performing or participating in any tax procedures, must disclose this in writing to their immediate superior. Failure to do so shall render the employee subject to disciplinary liability.

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#### Article (24):

In application of the provisions of Article (25) of the Law, every taxpayer or assess is obliged to submit a registration request to the competent Tax Office, either manually or by any electronic means having legal evidentiary effect, using Form No. (1 Registration) for natural persons, and Form No. (2 Registration) for legal entities.

Registration shall be conducted electronically according to electronic systems established by a decision issued by the Minister.

The registration request must include a statement of the addresses, names, and activities of the branches and shall be accompanied by copies of the following documents according to the nature of each activity. Originals of the documents must be presented for review:

- National ID card / Passport.
- Tax card (for joint-stock companies, partnerships, and natural persons).
- Partnership agreement or incorporation decision for other establishments.
- Commercial registry.
- Lease or ownership contract.
- Importer/exporter card.
- Power of attorney from the concerned party, if an agent exists.
- Proof of registration with the professional syndicate, including the professional practice registration number, for providers of professional and consultancy services.



If the registration request does not include the required data, the competent Tax Office shall notify the taxpayer or assess using Form No. (1/8 Registration) to complete the data within fifteen (15) days from the date of notification.

If the taxpayer or assess fails to submit the registration request as stated, the competent Tax Office shall proceed with registering the taxpayer or assess based on the available data or information and shall notify them of such registration using Form No. (10 Registration).

The obligation to submit the registration request for legal entities lies with the legal representative of the entity, its manager, the delegated member of its board of directors, or the person responsible for management, as applicable.

The competent Tax Office shall record the registration requests received in a special register and number them with a serial number according to the order of their receipt.

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#### Article (25):

In application of the provisions of Article (27) of the Law, the competent Tax Office shall be obligated to issue a tax card for every taxpayer engaged in commercial, industrial, craft, non-commercial, or professional activities within five working days from the date of submitting a complete application fulfilling all required data and documents. The application for issuance of the tax card shall be submitted using Form No. (1 Registration for Natural Persons) or Form No. (2 Registration for Legal Entities), as applicable.

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### Article (26):

The taxpayer's tax card shall include the following information:

- Tax registration number.
- Serial number of the card as recorded in the tax card registration ledger.
- Tax office code.
- Name of the taxpayer.
- Address of the taxpayer.
- Activity of the taxpayer.
- Address of the activity (trade name).
- Social insurance number.
- Commercial registration number or professional practice license, as applicable.
- Companies register number or any other register according to the nature of the activity.
- Address of the main office, branches, and warehouses.
- Date of commencement of each activity.
- Legal entity status.
- Declaration data [declaration year – declaration date – signature of the authorized tax office official – data of the person responsible for the electronic invoice].
- Data on tax exemptions.
- Statement of whether the taxpayer is subject to the advance payment system.
- Date of issuance and date of expiry.



The taxpayer may obtain a data certificate containing the information referred to in the preceding paragraph upon request.

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#### Article (27):

Registration certificates for the taxpayer shall be issued on Form No. (3), which must be approved by the Head of the Tax Office and stamped with the emblem of the Republic. Upon issuance, the certificate shall be sent to the taxpayer along with the prepared registration notification form. In the event that the registered taxpayer has additional branches, a registration certificate shall be issued for each branch on Form No. (3).

The registered taxpayer is obligated to display the registration certificate or the branch registration certificate in a place clearly visible to the public at the main office and branches.

The registration certificate must include the date of issuance and the date of expiry.

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#### Article (28):

The taxpayer or obliged person must notify the competent tax office of any changes to the data previously submitted at the time of registration using Form No. (6 Registration).

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#### Article (29):

The validity period of the tax card or registration certificate shall be five years from the date of issuance.

The taxpayer or obliged person has the right to submit a renewal request using Form No. (5 Registration).

In the event of loss or damage, the taxpayer is entitled to request the issuance of a replacement for the lost or damaged card or certificate using Form No. (4 Registration).

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#### Article (30):

The declaration referred to in paragraph (a) of Article (31) of the law shall be submitted using Forms No. (10) and (111 Reverse Charge) within one month following the end of each tax period, accompanied by the payment of the tax and the table tax, or either of them as applicable, through one of the legally prescribed non-cash payment methods.

The taxpayer is obligated to submit the tax invoice data relating to sales and purchases during the tax period along with the electronic declaration submitted via the Authority's electronic portal. The electronic declaration not accompanied by such data shall not be considered valid.

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#### Article (31):

The quarterly tax return referred to in paragraph (b) of Article (31) of the law shall be submitted using Form No. (4 Salaries) via the Authority's electronic portal or any other electronic channel specified by the Minister of Finance. The employer shall register and obtain a secret password and shall bear full responsibility for the accuracy of the submitted data.

The employer must provide evidence of payment of the tax due based on the declaration provided in this article, using one of the prescribed payment methods and within the legal deadlines.

The employer shall include in the submitted declaration all necessary data, particularly:

- The number of employees and their complete data.
- The total salaries and equivalent payments disbursed during the previous three months.
- Amounts withheld as tax and amounts paid for the same period, supported by payment receipts.
- Adjustments in the number of employees, whether increases or decreases.
- Submission of the annual reconciliation declaration shall be done using Forms No. (6, 7, 8), as applicable.



#### Article (32):

Every natural person is obligated to submit the annual tax return referred to in paragraph (c) of Article (31) of the law to the competent tax office before the first of April each year, using Form No. (27).

Every corporate taxpayer must submit its tax return to the competent tax office before the first of May each year or within four months following the end of the financial year, using Form No. (28).

State-owned banks, companies, public sector units, public business sector companies, and public legal entities conducting taxable activities shall submit a final return within thirty days from the date the general assembly approves their accounts, using Form No. (29), and pay any tax differences due.

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#### Article (33):

For the purposes of the last paragraph of Article (31) of the law, approval of the tax return by a certified accountant registered in the Public Register of Accountants and Auditors under Law No. 133 of 1951 regulating the accounting and auditing profession, or by the Central Auditing Organization as applicable, shall constitute a declaration that the net taxable profit or loss stated in the return has been prepared in accordance with the provisions of the tax law.

The tax return must be signed by a certified accountant registered in the Accountants and Auditors Register with respect to joint-stock companies and cooperatives regardless of their turnover, and for natural persons and partnerships if their turnover exceeds two million Egyptian pounds annually.



#### Article (34):

In application of Article (35) of the law, companies and other legal and natural persons who sell goods or provide services, whether producers, traders, distributors, service providers, exporters, importers, or distribution agents, are obligated to comply with the necessary conditions and standards for the electronic invoicing system as follows:

- Obtain an electronic signature certificate.
- Use the unified coding system for goods and services issued by a decision of the Head of the Authority.
- Contract with a service provider or issue invoices through the Authority as a service provider in cases specified by a decision of the Head of the Authority.
- Provide the necessary data to register the person responsible for managing the tax invoice system (name, position, national ID number, email address, phone number).
- Complete the necessary steps for integration and connection with the electronic invoicing system for taxpayers who use ERP systems (Enterprise Resource Planning-invoicing systems).
- The implementation of the electronic invoicing system shall be phased according to a schedule determined by the Minister based on the proposal of the Head of the Authority.

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#### Article (35):

The following technical specifications and standards shall apply to the electronic invoicing system:

- The presence of a valid electronic signature of the invoice issuer is mandatory.
- Use of the unified coding system for goods and services as determined by a decision of the Head of the Authority.



- Invoices shall be transmitted instantly to the electronic system through the service provider or the Authority for validation of the invoice authenticity and the electronic signature of the issuer.
- The invoice shall contain essential fields and data as specified by a decision of the Head of the Authority.
- The Authority shall issue a unique number for each electronic invoice which shall be stored in the Authority's electronic system.
- Upon approval of the received electronic invoice and assignment of the unique number, the issuer shall be notified confirming receipt, validation, and acceptance of the invoice.

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#### Article (36):

The following standards shall apply regarding the security of the electronic invoice:

- Appointment of an authorized representative to manage dealings with the electronic invoicing system and provision of their data (name, position, national ID number, email address, phone number). The authorized representative shall have the authority to add other users to the system, assign them specific permissions, and define their responsibilities within the limits of those permissions.
- Safeguarding and protecting the system access password from loss or theft.
- Management of the main page data shall be restricted to modifying the email address, phone numbers, and defining channels for receiving notifications exclusively by the system's authorized representative.
- The right to issue, review, and cancel electronic invoices shall be limited solely to the authorized representatives managing the system.
- Each invoice shall be electronically signed in accordance with the technical and legal standards for electronic signatures.



- Protection of cryptographic keys upon receipt of the electronic signature certificate and safeguarding them against unauthorized access.
- Protection of cryptographic keys used for integration between the taxpayer's or obligated person's electronic system and the electronic invoicing system.

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### Article (37):

Issuance of service provider licenses to operate the electronic invoicing system, pursuant to the final paragraph of Article (35) of the law, shall be subject to the following conditions, controls, and procedures:

#### First – Licensing Conditions and Controls:

- The applicant for the license must be an Egyptian joint-stock company wholly owned by Egyptians.
- Payment of the licensing fee, which shall be determined by a ministerial decision.
- Compliance with the predetermined technological operating conditions set by the Authority.
- The company's legal representative must not have been previously convicted of tax evasion.
- Management, control, and protection of the issued digital seals under which the license is granted to perform duties.

#### Second – Licensing Procedures:

- Submission of a license application to the Authority to operate as a service provider.
- Submission of a Service Level Agreement (SLA) according to the technical specifications and international standards.
- Submission of a financial guarantee, the value of which shall be determined by a ministerial decision.



- Submission of a financial report to the Authority regarding the company's financial position for the fiscal year preceding the license application.
- Submission of a registration request with the Authority as a service provider or the addition of this activity to the company's tax card if already registered.

The license approval shall be issued by a ministerial decision based on the proposal of the Head of the Authority. The data of approved service providers shall be published on the Authority's electronic portal.

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#### Article (38):

The licensed service provider shall be obligated to comply with the following:

- Ensure the transmission of invoices received from taxpayers or obligated persons to the Authority within the timeframe specified by a decision issued by the Head of the Authority from the time of their receipt.
- Notify the Authority of any updates to its data in the event of any changes.
- Obtain approval from the Authority regarding any technological changes made after obtaining the license.
- Submit a monthly report on its operations, which shall include, for example, the number of invoices received from taxpayers or obligated persons and the number of invoices sent to the Authority during the same period.
- Undergo semi-annual audits to assess service performance.
- Maintain confidentiality and refrain from disclosing any data or information that comes to its knowledge in its capacity as a service provider, and submit a written undertaking to that effect.



#### Article (39):

The service provider license shall be valid for three years from the date of issuance. Should the service provider wish to renew the license for an additional period, it must submit a renewal request to the Authority at least three months before the license expiry date, provided that the financial guarantee remains valid and all licensing conditions continue to be met.

The Authority shall approve the renewal request within the aforementioned three-month period.

If the service provider does not wish to renew the license, it must notify the Authority at least three months prior to the expiration of the license.

If the service provider wishes to terminate the license before its expiry date, it must submit a termination request to the Authority at least three months prior to the termination date and pay 15% of the financial guarantee value, the amount of which shall be determined by a ministerial decision.

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#### Article (40):

The Authority shall have the right to revoke the service provider's license in the following cases:

- The service provider exceeds the rights derived from the license, or assigns or transfers them partially or wholly without the Authority's approval.
- Failure to fulfill its obligations.
- Issuance of a bankruptcy declaration against the service provider.
- The service provider obstructs the Authority or other authorized entities from conducting verification and collection related to any obligations pertaining to the service provider.
- Receiving three or more warnings within a single review period.
- Repeated failure to verify the availability of certain data during invoice audits, including but not limited to the presence of the digital seal of the invoice issuer or its lack of association with the issuer.



A decision to revoke the license shall be issued by the Minister based on the recommendation of the Head of the Authority, and shall specify the date of revocation.

The service provider shall have the right to appeal the revocation decision within thirty (30) days from the date of notification of the decision. The Authority must decide on the appeal within thirty (30) days, otherwise the appeal shall be deemed rejected.

In the event of license revocation, the service provider must refund any amounts owed to the taxpayer or obligated person if the contracted service was not provided.

Upon revocation of the license, the service provider shall not be entitled to request a new license until one year has passed from the date of revocation and after remedying the causes that led to the previous revocation.

In all cases, the Authority shall publish an urgent notice on its electronic portal announcing the termination of the license.

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#### Article (41):

In the event the service provider does not wish to renew the license or if the Authority revokes the license, the following procedures must be observed:

- Publish an urgent notice on the service provider's website at least thirty (30) days prior to the license expiration date, announcing the cessation of service provision effective the day following the license expiration.
- Send an email to all taxpayers and obligated persons contracted with the service provider, containing the aforementioned notice, and ensure receipt confirmation from all recipients.
- Submit customer files, a copy of the email notification, and copies of the receipt confirmations received from customers to the Authority's portal.
- Refrain from contracting with new taxpayers or obligated persons.
- Comply with the security and confidentiality procedures regarding the information of taxpayers or obligated persons.





The Authority shall refund the financial guarantee upon completion of the aforementioned license termination procedures.

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#### **Article (42):**

The data included in the electronic invoice or electronic receipt, in addition to the data stipulated in Article (37) of the Law, shall include the following:

- The code of the goods or services included in the invoice according to the unified coding system issued by decision of the Head of the Authority.
- Recording the exchange rate according to the Central Bank rates when issuing an invoice in a foreign currency.
- Identification of the buyer (company, individual, foreigner, etc.) when issuing the invoice.
- Recording the activity code of the company and the branch code issuing the invoice.
- The national ID number of the buyer or passport number for foreigners if the buyer is an unregistered person and the invoice value exceeds an amount specified by decision of the Head of the Authority.

The data of the professional receipt shall include:

- Name of the service provider and tax registration number.
- National ID number of the service provider.
- Address of the head office/branch.
- Registration number in the professional syndicate.
- Name of the beneficiary and their national ID number.
- Date of service provision.



- Type of service provided.
  - Due amount.
  - Applicable schedule tax.
  - Service code number.
- 

#### Article (43):

When issuing the electronic invoice, the following controls must be observed:

- Use the electronic format approved by the Authority for invoices (debit note / credit note).
- Adhere to the unified codes for goods, services, and activities as approved by the Authority.
- Commit to registering the branch code issuing the invoice.
- Register the buyer's tax registration number if the buyer is a taxpayer or obligated person, or the buyer's national ID number according to clause (5) of paragraph one of this Article.
- The taxpayer or obligated person must use an electronic signature certificate to electronically sign their invoices and send them to the service provider or the Authority if it acts as the service provider, immediately upon issuance, according to the timeframe specified by decision of the Head of the Egyptian Tax Authority.
- Provide electronic invoices in a visible and readable format when the buyer is not registered in the electronic invoice system; the buyer has the right to request a printed copy from the invoice issuer.

The buyer may reject the invoice within the period specified by a decision of the Head of the Authority from the date of issuance.



The seller may cancel the invoice within the period specified by a decision of the Head of the Authority from the date of issuance after the buyer's consent to cancellation.

All the above controls also apply to debit notes and credit notes.

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#### Article (44):

Issuance of electronic payment orders to any suppliers, contractors, or service providers, whether companies or other legal or natural persons as stipulated in Article (34) of this Regulation, is prohibited unless they are registered in the electronic invoice system established by the Egyptian Tax Authority. The Minister shall determine the rules and controls necessary to achieve integration and connection between the electronic payment and collection system of the Ministry of Finance and the electronic invoice system referred to in the preceding paragraph.

The Minister shall also specify, after consultation with the Prime Minister, the effective date for the application of the provisions of this Article.

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#### Article (45):

In implementation of the provisions of Article (38) of the Law, every taxpayer shall be obligated to maintain the books and records prescribed by the Commercial Law issued by Law No. 17 of 1999, or regular accounting records and books, whether manual or electronic, in which all transactions conducted by the taxpayer are recorded promptly, including but not limited to:

- General journal: where all taxpayer's transactions are recorded sequentially.
- General ledger.
- Subsidiary journals and subsidiary ledgers: determined according to the nature, size, and activity of the establishment.
- Inventory book: recording the details of assets and liabilities of the establishment based on the actual inventory at the end of the financial year.



- Item ledger: maintained by taxpayers whose activity is limited to wholesale trade.
- Export ledger: containing data of export letters, including export certificate number, export date, port of export, and destination.

In all cases, the set of books maintained by the establishment must be complete, accurate, and organized in form, enabling the determination of the net taxable profit based on the result of various transactions according to the provisions of Article (27) of the Law.

- Original documents such as contracts, purchase invoices, credit and debit notes, receipts, correspondence issued by third parties, and copies of sales invoices, credit and debit notes, receipts, and correspondence issued by the establishment supporting all its transactions.

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#### Article (46):

By way of exception to the books referred to in the preceding Article, every taxpayer—being a natural person—who practices a professional or artisanal activity shall maintain the following books:

- Revenue Book: in which all revenues earned by the taxpayer during the year are recorded.
- Expenses Book: in which all costs and expenses necessary for conducting the activity during the year are recorded.
- Receipt Book: consisting of original and duplicate copies, each stamped with the seal of the relevant tax office to which the taxpayer belongs; the original copy shall be delivered to the client, and the duplicate shall be submitted to the competent tax office upon request.

In all cases, if the taxpayer uses computerized systems, the data and files employed shall be considered as substitutes for the above-mentioned books, provided they comply with the controls set forth by a decision issued by the Minister or his delegate.



#### Article (47):

Data records in the form of “cash register tape” shall be deemed acceptable evidence regarding the amount of tax where the taxpayer or the liable person uses cash registers or electronic point-of-sale devices.

The Head of the Authority shall issue the rules and procedures ensuring their proper maintenance, facilitation of monitoring, and review.

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#### Article (48):

In implementation of the provisions of Article (39) of the Law, the competent tax office shall document, by means of an approved memorandum supported by relevant documents, the reasons for correcting, amending, disregarding the tax return, or modifying the assessment in accordance with the provisions of the tax law.

The taxpayer or the liable person shall be notified of the correction, amendment, disregard, or modification of the assessment, along with a detailed statement of the reasons thereof.

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#### Article (49):

Subject to the provisions of Article (41) of the Law, the taxpayer or liable person shall be notified of the specified date, place, and estimated duration of the audit on Form No. (4 Audit) by registered mail with acknowledgment of receipt, or by any electronic means that are legally valid as evidence, or by any written means that ensure receipt, at least ten days prior.

The competent tax office may request data, copies of documents, and records, including customer and supplier lists, from the taxpayer or liable person using Form No. (4/3 Audit).

The taxpayer or liable person shall provide these data and documents to the tax office within fifteen days of the request date. An extension of the specified period for an equal duration may be requested using Form No. (4/1 Audit).

In case of approval or rejection of the extension request by the Head of the Authority or his delegate, the competent tax office shall notify the taxpayer or liable person on Form No. (4/2 Audit), with reasons stated in case of rejection.

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#### Article (50):

The Authority shall amend any tax return submitted by the taxpayer or liable person if it determines that the taxable amount differs from that declared in any tax period.

If the taxpayer or liable person fails to submit the return or if any condition of non-recognition applies, the Authority may estimate the tax based on available data and information.

In all cases, the competent tax office shall notify the taxpayer or liable person of the tax amendment or estimation using forms numbered (19 Income Tax, 19 Stamp Tax, 14 VAT, 15 VAT), as applicable.

If the Authority finds previously unaccounted revenues, the taxpayer or liable person shall be assessed and notified of the amendment using forms numbered (19 Income Tax Duplicate, 19 Stamp Tax Duplicate, 14/1 VAT, 15/1 VAT).

Notification of these forms shall be delivered by registered mail with acknowledgment of receipt, or by any legally valid electronic means, or by handing the form at the workplace or tax office against a signed official record by the taxpayer, liable person, or their representative.

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#### Article (51):

The statute of limitations provided in the first paragraph of Article (44) of the Law is interrupted by notification of tax assessment elements, a reminder to the taxpayer or liable person to pay the tax, or referral to appeal committees.

The statute of limitations is also interrupted by any reason stipulated in the Civil Law, including judicial claims even if the lawsuit is filed before an incompetent court, warnings, seizure, claims filed by creditors for bankruptcy rights or distribution, any action taken by the Authority to uphold its rights during litigation, and by explicit or implicit acknowledgment by the taxpayer or liable person.

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#### Article (52):

In applying the provisions of Article (45) of the Law, the collection of unpaid tax, delay fees, additional tax, and other amounts shall be through enforceable demands approved by the Head of the Tax Office on Form No. (3 Payment).



**Article (53):**

In applying the provisions of Article (46) of the Law, the execution of seizure orders shall be issued by the competent authority using Form No. (1 Compulsory Collection) after the tax becomes due. The seizure procedure (seizure record) shall be signed on Forms No. (4 Compulsory Collection), (3/3 Compulsory Collection), or (5 Compulsory Collection), depending on the seizure type, following a registered warning letter with acknowledgment of receipt on Form No. (1/2 Compulsory Collection), unless there is a risk threatening the collection of the tax debt.

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**Article (54):**

The following controls shall be observed when taking administrative seizure procedures to collect due tax debts, delay fees, additional taxes, and other amounts due from the taxpayer or liable person up to the issuance date of the seizure order:

**First — Regarding seizure of movable property:**

- Proceed to seize the movable property at its location.
- Evaluate the movable property to be seized fairly, reflecting its market value at the time of seizure.
- Restrict seizure to movable property sufficient in value to cover the due tax debt, delay fees, additional taxes, and other amounts up to the issuance date of the seizure order.
- Do not seize goods related to trade or others that hinder the taxpayer or liable person's activity unless the value of movable property subject to seizure from furniture, fixtures, and equipment is insufficient to cover the tax debt and related charges.



## Second — Regarding seizure of amounts due to the debtor from third parties:

- Identify banks or other entities holding receivables for the debtor towards the tax debt, delay fees, additional taxes, and other amounts due up to the issuance date of the seizure order.
- Take necessary measures to compel these banks or entities to declare the debtor's liabilities, enforcing compliance via legal proceedings if they refuse.
- Restrict seizure to amounts the banks or entities admit owing the debtor on their accounts sufficient to cover the tax debt, delay fees, additional taxes, and other amounts due as of the seizure order date.

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### Article (55):

When carrying out precautionary seizure procedures pursuant to Article (47) of the Law, the competent tax office shall carefully estimate the tax debt and other amounts subject to potential loss and reasonably expected to be owed by the taxpayer or liable person.

The total value of seized funds shall not exceed one and a half times the amount of the tax debt and other amounts due.

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### Article (56):

Set-off (compensation) shall occur by operation of law in accordance with Article (50) of the Law, if the following two conditions are met:

- The amounts owed to the taxpayer or liable person are final and free from any dispute.
- The amounts owed to the Authority are due and payable.





Set-off shall be applied according to the following order:

- Set-off between the amounts owed to the taxpayer or liable person by the Authority, and the amounts owed by the taxpayer or liable person which are due under the tax law.
  - Set-off between the amounts owed to the taxpayer or liable person by the Authority, and other amounts owed by the taxpayer or liable person which are due under any law applied by the revenue departments of the Ministry of Finance.
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#### Article (57):

In application of the third paragraph of Article (50) of the Law, the taxpayer or liable person, or their legal representative, may request from the Authority the issuance of a certificate proving their clearance from tax and other payable amounts, using Form No. (1 Taxpayers' Accounts).

The Authority shall issue this certificate within forty days from the date of the request, using Form No. (3 Taxpayers' Accounts).

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#### Article (58):

In applying the last paragraph of Article (51) of the Law, when carrying out compulsory execution procedures on the funds of the taxpayer or liable person, or funds that have passed to their heirs, the amount remaining after execution must not be less than the exempt (zero) income bracket specified in the Income Tax Law. This amount shall be calculated based on the credit and discount rate announced by the Central Bank at the date of execution.

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#### Article (59):

The "chosen place" referred to in applying the second paragraph of Article (54) of the Law is the place designated by the taxpayer or liable person for notification in the tax forms, such as a lawyer's or accountant's office.



In cases where a notification sent to the taxpayer or liable person is returned with an indication of the non-existence of the establishment or the inability to identify the taxpayer's or liable person's address, the competent tax officer or the member of the competent appeal committee with judicial police authority shall conduct the necessary investigations.

If these investigations confirm the existence of the establishment or identify the taxpayer's or liable person's address, the notification shall be resent and delivered to them.

If investigations do not confirm the existence or identify the address, the notification shall be made by public prosecution.

The head of the competent appeal committee may request the competent tax office to conduct the aforementioned investigations through one of its tax officers with judicial police authority. Such investigations must be carried out promptly, and a copy of the investigation report detailing the findings shall be provided to the head of the committee.

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#### Article (60):

In applying Article (55) of the Law, the taxpayer or liable person may appeal the tax assessment forms within thirty days from the date they become aware of these forms.

If proof of receipt shows that the taxpayer or liable person was notified of the tax assessment forms but no appeal was made within the specified period, the tax assessment by the Authority shall be final.

The date of seizure on the taxpayer or liable person is considered the date they became aware of the seizure.

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#### Article (61):

The appeal submitted by the taxpayer or liable person against the tax assessment shall be filed in the form of an original petition and three copies, deposited at the competent tax office, which shall issue a stamped receipt to the taxpayer or liable person indicating the date of submission, or filed through the Authority's electronic system in accordance with the Minister of Finance's decision on this matter.



The tax office shall record the appeal's details and a summary of the disputed points in a special register and refer it to the competent internal committee.

The internal committee shall notify the taxpayer or liable person of the date of the session set to consider their appeal by a registered letter with acknowledgment of receipt using Form No. (2 Appeal), or by any legally valid electronic means, or by delivering the notification form at the taxpayer's workplace or the tax office with a signed receipt by the taxpayer or their representative.

If the internal committee refers the appeal to the appeal committee, it must notify the taxpayer or liable person of the referral by a registered letter with acknowledgment of receipt on Form No. (3/4 Appeal), or by any legally valid electronic means, or by delivering the form at the workplace or tax office with a signed receipt.

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#### Article (62):

Notification of the result of the examination of requests or objections related to tax deductions from salaries and wages, as stipulated in Article (57) of the Law, shall be made using Form No. (38 Salaries).

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#### Article (63):

Re-notification of the taxpayer or liable person or their representative to appear before the internal committee to consider their objection to the tax assessment, as per Article (59) of the Law, shall be made using Form No. (2/3 Appeal).

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#### Article (64):

In implementing Article (62) of the Law, the appeal committee shall have jurisdiction to decide on disputes related to the Authority's tax assessment and the requests of the taxpayer or liable person regarding this assessment.

The appeal committee shall notify both the appellant and the competent tax office of the session date set to consider the appeal using Form No. (5 Appeal).

The taxpayer or liable person may submit memoranda and documents they deem relevant to the appeal committee through the competent tax office.



If the taxpayer or liable person fails to attend or does not submit any memoranda or documents, the committee may decide the appeal based on the papers and documents presented to it.

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#### Article (65):

In implementing Article (64) of the Law, the decision of the committee shall be notified to both the Authority and the taxpayer or liable person by registered letter with acknowledgment of receipt or by any legally valid electronic means, using Form No. (8/1 Appeal).

Upon receiving the committee's decision, the competent tax office shall study it to determine whether to appeal it before the competent court.

The competent tax office shall calculate the total income tax due from the taxpayer if they have other income elements not presented to the appeal committee, in addition to the tax amount determined by the committee on the reviewed elements.

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#### Article (66):

A request to settle disputes subject to appeal, as stipulated in Article (66) of the Law, shall be submitted by the taxpayer or liable person or their representative using Form No. (6 Appeal), accompanied by a statement from the appeal committee confirming that the appeal is not reserved for decision.

The competent tax office shall notify the appeal committee immediately upon receiving this request to suspend consideration of the appeal, using Form No. (6/1 Appeal).

If an agreement is reached between the tax office and the taxpayer or liable person, the appeal committee shall be notified using Form No. (6/3 Appeal), and the committee shall record the settlement in a report signed by both parties. This report shall have the force of an enforceable document.

If both parties are unable to attend the appeal committee session to sign the report, they may send the original settlement accompanied by Form No. (6/2 Appeal) bearing their signatures, and the appeal committee shall record this in its decision.



If notified of disagreement or upon expiry of the periods stipulated in Article (66) of the Law without dispute settlement, the appeal shall resume as it was before suspension.

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#### **Article (67):**

The Final Assessment Reconsideration Committee shall, within fifteen days of receiving a request from the concerned party, request the taxpayer's tax file from the competent tax office. The tax office shall provide the file within fifteen days of the committee's request.

Upon receiving the file, the committee shall study the taxpayer's request and the submitted documents in light of the documents attached to the tax file and issue its decision within sixty days of receiving the file. This decision shall not be effective unless approved by the head of the Authority.

The concerned party shall be notified of the decision by registered letter with acknowledgment of receipt or by any legally valid electronic means.

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