

# Translation of the Real Estate Tax Law No. 196 of 2008

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ترجمة قانون الضريبة على العقارات  
رقم ١٩٦ لسنة ٢٠٠٨

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11 September 2025

Law No. 196 of 2008 Concerning the Issuance of the  
Law on Property Tax on Built Real Estate

In the name of the people President of the republic

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**Preamble**

The People's Assembly has decided on the following law, and we have enacted it:

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**Promulgation Articles**

**Article (1):**

The provisions of the accompanying law concerning the tax on built real estate shall apply.

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**Article (2):**

Notwithstanding the provisions of Article 9 of this law<sup>1</sup>, the following are hereby repealed:

- Law Decree No. 61 of 1931 regarding the collection of guardian fees.
- Law No. 56 of 1954 concerning the tax on built real estate.
- Presidential Decree Law No. 46 of 1968 concerning the collection of property tax imposed by Law No. 56 of 1954, in exception to the provisions of Law No. 169 of 1961.
- Articles 51 (Items 1, 2, 3) and 69 (Items 1, 2) of the Local Administration Law issued by Law No. 43 of 1979.

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<sup>1</sup> This article shall be effective starting from the date of tax liability due on 1/7/2013, as per the provisions in item 2 of Article 9 of this law, as amended by Law No. 118 of 2011, Law No. 1 of 2012, and Law No. 103 of 2012.



- Law No. 154 of 2002 extending the last general assessment for rental value of built real estate used for tax calculation until 31/12/2010.
- Articles (38), (40), (43), (44) of the Income Tax Law No. 91 of 2005.

Additionally, any text that contradicts the provisions of this law is hereby repealed.

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#### **Article (3):**

The following articles (37), (39), (45), and (46) of the Income Tax Law No. 91 of 2005 shall be replaced by the following provisions<sup>2</sup>:

#### **Article (37):**

“The income subject to tax includes:

- Income from rented built real estate in accordance with the Civil Code.
- Income from furnished units.”

#### **Article (39):**

“The taxable income from renting built real estate or part thereof shall be determined in accordance with the Civil Code, based on the actual rent, minus 50% for all costs and expenses.”

#### **Article (45):**

“Any property taxes paid by the taxpayer shall be deducted from the tax due as per the provisions of Chapter 5 of Book 2 of this law, up to the amount of the tax due.”

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<sup>2</sup> This article shall be effective starting from the date of tax liability due on 1/7/2013, as per the provisions in item 2 of Article 9 of this law, as amended by Law No. 118 of 2011, Law No. 1 of 2012, and Law No. 103 of 2012



#### Article (46):

"The provisions of Article (39) of this law do not apply to build real estate that is part of the assets of an institution or company."

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#### Article (4):

The taxpayer shall be exempted from all amounts of tax due on their built real estate for tax periods prior to the effective date of this law, including any penalties, additional taxes, or others related to such tax, provided that the taxpayer has not previously been registered in the records of the Real Estate Tax Authority and has submitted a declaration in accordance with Article 14 of the accompanying law within one year from the effective date.

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#### Article (5):

The dispute in all cases that have not been finalized with a final ruling, registered or pending before any court before January 1, 2008, between the Tax Authority and the taxpayers, concerning the dispute over the rental value used to calculate the tax on built real estate, shall be considered settled, provided the disputed annual rental value does not exceed two thousand Egyptian pounds. The tax authorities shall refrain from claiming any unpaid taxes related to such disputes.

In any case, the expiration of the dispute shall not entitle the taxpayer to reclaim any amount previously paid as an advance towards the tax due on the disputed rental value. However, the taxpayer may request the continuation of the dispute by submitting a request to the court handling the case within six months from the effective date of this law.

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#### Article (6):

In cases other than those described in the previous article, taxpayers may request the settlement of ongoing disputes before any court regarding tax assessments for the annual rental value, with the dispute being settled within one year from the effective date of this law by paying a percentage of the tax and other amounts due on the disputed rental value, according to the following scales:

- (10%) of the tax on built real estate and other amounts due if the disputed annual rental value does not exceed twenty thousand pounds.
- (20%) of the tax and other amounts due if the disputed annual rental value exceeds twenty thousand pounds, following the payment of the percentage stated in Item (1).

Upon payment of the prescribed percentages, the taxpayer will be relieved from the liability of the disputed amounts, and the dispute shall be considered concluded if the taxpayer presents proof of payment to the court.

In all cases, the expiration of the dispute shall not entitle the taxpayer to reclaim any amounts previously paid toward the disputed tax.

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#### Article (7):

Taxpayers who have filed complaints prior to January 1, 2008, with the Review Committees stipulated in Article 16 of Law No. 56 of 1954, against decisions by the valuation committees, may request the dismissal of their complaints within six months from the effective date of this law by paying a percentage of the tax and other amounts due on the disputed annual rental value, as follows:

- (10%) of the tax on built real estate and other amounts due if the disputed annual rental value does not exceed twenty thousand pounds.
- (20%) of the tax and other amounts due if the disputed annual rental value exceeds twenty thousand pounds, after payment of the percentage prescribed in Item (1).



The dismissal of the complaint shall not entitle the taxpayer to reclaim any amounts previously paid according to the contested assessment.

The complaints will be preserved by law if submitted by the government.

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#### Article (8):

The Minister of Finance shall issue the executive regulations of the accompanying law within six months of its publication in the Official Gazette. Until such regulations are issued, the existing regulations and decisions in effect shall remain valid as long as they do not conflict with the provisions of this law and the accompanying law.

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#### Article (9):

This law shall be published in the Official Gazette and shall come into force the day following its publication, with due consideration to the following:

- The tax due on the first assessment shall be effective from July 1, 2013, and thereafter from January 1 of each year, in accordance with the provisions of the accompanying law, with the current assessment remaining in effect until the end of December 2021.
- The provisions of Articles 2 and 3 of this law shall apply starting from the date of tax liability as prescribed in the accompanying law, according to the previous paragraph.

This law shall be stamped with the state seal and enforced as part of its laws.

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## Real Estate Tax Law

### Chapter One – General Provisions

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#### Article (1):

For the purposes of this law, the following words and phrases shall have the meanings assigned to them below:

- **Tax:** The tax on built real estate.
  - **Minister:** The Minister of Finance.
  - **Authority:** The Real Estate Tax Authority.
  - **Governor:** The competent governor in whose jurisdiction the built real estate is located.
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#### Article (2):

The taxpayer is the natural or legal person who has the right to own, benefit from, or exploit the property, even if the title deed is not publicly registered. The legal representative of a legal person or an individual who is legally incompetent shall be liable for the payment of the tax on behalf of those they represent.

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#### Article (3):

The tax shall be due starting from July 1, 2013.

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**Article (4):**

The annual rental value of built real estate shall be determined in accordance with the provisions of this law. The assessment shall be valid for a period of five years, after which a new assessment shall be carried out. The reassessment process should begin at least one year before the end of each period and no later than three years after its expiration. The executive regulations will specify the procedures for re-assessment.

The rental value and exemptions for built real estate subject to rent control laws under Law Nos. 49 of 1977 and 136 of 1981, and similar laws, shall apply. These rental values must be re-assessed once the rental relationship legally ends.

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**Article (5):**

The re-assessment of rental value shall not result in an increase of more than:

- 30% of the previous five-year assessment for properties used for residential purposes.
  - 45% of the previous five-year assessment for properties used for non-residential purposes.
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**Article (6):**

The tax liability under this law shall be due at the headquarters of the Real Estate Tax Authority in the governorates and its affiliated offices, without the need for a demand for payment at the debtor's location.

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**Article (7):**

The Administrative Court shall have exclusive jurisdiction to resolve disputes arising from the application of the provisions of this law.

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## Chapter Two – Scope of Application of the Tax and Its Rate

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### Article (8):

An annual tax shall be levied on all built real estate, regardless of the material used for construction or the purpose for which it is used, whether permanent or temporary, constructed on land, under the land, or on water, whether occupied for compensation or free of charge. This includes properties that are fully constructed and occupied, fully constructed and unoccupied, or partially constructed and occupied. The executive regulations shall specify the procedures for the enumeration of built real estate.

The tax shall apply to all built real estate and similar properties throughout the country.

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### Article (9):

For the purposes of this law, the following shall be considered as built real estate:

- Real estate designated for the operation and management of public utilities managed under a concession, exploitation license, or usufruct right, whether situated on land owned by the state, the concessionaires, the exploiters, or the beneficiaries, regardless of whether the contracts with them stipulate the transfer of ownership to the state at the end of the contract or license term.
  - Vacant lands actually used, whether attached to or separate from buildings, whether enclosed or unenclosed, as determined by the executive regulations.
  - Installations placed on the roofs or facades of buildings if leased or if the installation is in exchange for benefit or rent.
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#### Article (10):

Without prejudice to the provisions of the Agricultural Law No. 53 of 1966 and its amendments, the tax shall apply to build real estate situated on agricultural land, provided that the land tax on such land shall be removed.

The executive regulations shall determine the procedures to regulate this matter.

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#### Article (11):

The following shall be exempt from the tax:

- Built real estate owned by the state and designated for public benefit purposes.
  - Built real estate owned by the state as private property, which shall become subject to tax starting from the first day of the month following the date of transfer to individuals or legal entities.
  - Buildings designated for religious rituals or religious education.
  - Built real estate that is expropriated for public benefit, from the date of actual seizure by the authorities responsible for expropriating the property.
  - Cemeteries and burial sites.
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#### Article (12):

The tax rate shall be 10% of the annual rental value of the real estate subject to tax, after deducting 30% for properties used for residential purposes and 32% for properties used for non-residential purposes. This accounts for all expenses incurred by the taxpayer, including maintenance costs.

The tax shall be determined in accordance with the indices provided in Tables No. (1), as amended, and (2) attached to this law.

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## Chapter Three – Enumeration, Assessment, and Appeals

### Section One – Enumeration and Assessment

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#### Article (13):

A committee, known as the "Enumeration and Assessment Committee," shall be established in each governorate. This committee shall be responsible for listing and assessing the annual rental value of built real estate based on its type, construction quality, geographic location, and the utilities connected to it, in accordance with the provisions of the executive regulations.

The committees shall be formed by a decision of the Minister or their delegate, and shall be chaired by a representative of the Real Estate Tax Authority, with membership including a representative of the governorate in which the property is located and a taxpayer representative from the committee's jurisdiction, appointed by the governor. The selection must be made from among those nominated by the local popular council of the governorate, if such a council exists.

In the case of enumerating and assessing industrial, tourism, petroleum, airport, port, mining, quarrying, and similar establishments, the representative of the taxpayers shall be selected based on nominations by the relevant industrial or commercial unions, or by the Minister concerned if no such union exists for the activity, with the selected representative having expertise in the field.

The executive regulations will specify the methods and procedures for the work of these committees and the scope of their jurisdiction.

Criteria for evaluating special nature establishments, such as industrial, tourism, petroleum, airports, ports, and mining facilities, will be determined by a decision from the Minister, in agreement with the relevant minister, within three months from the date of the law's enforcement. An advisory table (Table No. 2) will be prepared and may be amended according to the evaluation standards agreed upon.

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**Article (14):**

Each taxpayer liable for the real estate tax must submit a declaration to the Real Estate Tax Authority in the jurisdiction where the property is located, according to the following deadlines:

- In the case of the five-year assessment, the declaration must be submitted in the second half of the year preceding the assessment, for each property owned or benefited from by the taxpayer.
- In the case of the annual assessment, the declaration must be submitted no later than the end of December of each year for the following:
  - Newly constructed properties.
  - Additional parts added to properties previously assessed.
  - Properties where modifications have occurred that materially affect their rental value.
  - Vacant land or properties that no longer qualify for exemptions.

The Minister may extend the deadlines for submission of the declarations mentioned in Items (1) and (2) by up to three months.

The executive regulations will specify the required information to be included in the declaration.

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**Article (15):**

The rental value estimates determined by the committees referred to in Article (13) of this law, after approval by the Minister or their delegate, shall be announced in the locations determined by the executive regulations and published in the Official Gazette upon completion of these estimates.

The taxpayer must be notified of the estimated rental value using a form specified by the executive regulations and through the method determined therein if the estimate results in tax liability.



## Chapter Three – Enumeration, Assessment, and Appeals

### Section Two – Appeals Against Rental Value Estimates

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#### Article (16):

The taxpayer has the right to appeal the rental value assessment of their property or part thereof within sixty days following the date of notification in accordance with Article (15) of this law. The appeal request must be submitted to the Real Estate Tax Directorate in the jurisdiction where the property is located or to one of its affiliated offices, against a receipt or by registered mail with acknowledgment of receipt. The appellant must pay an amount of fifty Egyptian pounds as a deposit for the appeal, which will be refunded upon the acceptance of the appeal.

The Real Estate Tax Directorates in the governorates may also appeal these estimates within the period specified above if they believe the rental value estimate of the property or part thereof is lower than its actual value. This must be done through a memorandum submitted by the Tax Directorate Director to the Minister or their delegate.

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#### Article (17):

The appeal shall be heard by one or more committees known as "Appeal Committees," which will be established in each governorate by a decision from the Minister. These committees shall be chaired by an expert who is not currently or previously employed by the Real Estate Tax Authority, and shall include a representative from the tax assessment and collection authority and a consulting engineer in construction or a property valuation expert, nominated by the relevant professional association or regulatory body. In the case of reviewing appeals from the establishments mentioned in the last paragraph of Article (13), the provisions of the third paragraph of that article shall apply for nominating the taxpayer representative in the appeal committee.

No one can serve on both the Enumeration and Assessment Committees and the Appeal Committees.



The committee's session will only be valid if attended by at least four members, including the chairperson. Decisions will be made by a majority vote, and in the event of a tie, the chairperson's vote will prevail. The committee must issue its decision within thirty days from the date the complete appeal is submitted, and the decision shall be final.

The executive regulations will outline the procedures for the operation of the Appeal Committees.

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## Chapter Four – Exemptions from the Tax and Lifting of Exemptions

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### Article (18):

Notwithstanding the exemptions provided for in Article (4) of this law, the following shall be exempt from the tax:

- Buildings owned by registered associations and labor organizations, used for their administrative offices or for the purposes for which they were established.
- Buildings used for educational institutions, hospitals, clinics, orphanages, and non-profit charitable organizations.
- Headquarters of political parties and professional syndicates, provided they are used for their intended purposes.
- A real estate unit used by the taxpayer as their primary residence, where the net annual rental value is less than 24,000 Egyptian pounds (Twenty-four thousand pounds). Any value exceeding this amount shall be subject to the tax. The family, for the purposes of this provision, includes the taxpayer, their spouse, and minor children.
- Each unit in a property used for commercial, industrial, administrative, or professional purposes, where the net annual rental value is less than 1,200 Egyptian pounds (One thousand two hundred pounds), with the excess subject to tax.



- Buildings used for youth centers and sports, established in accordance with the relevant laws.
- Properties owned by foreign government entities, provided the principle of reciprocity is applied. If there is no similar tax in the foreign country, the Minister, after consulting with the Minister of Foreign Affairs, may exempt such properties from tax.
- Buildings used for social events without profit motives.
- Properties used by the Armed Forces for military clubs, hotels, weaponry, medical centers, hospitals, and military clinics, among others. The selection of such properties must be proposed by the Armed Forces Operations Authority and approved by the Minister of Defense, in coordination with the relevant Minister. These properties shall not be subject to enumeration and assessment committees based on defense and national security considerations.

If any property ceases to qualify for the exemption, the taxpayer must submit a declaration to the relevant tax office within sixty days of the loss of exemption, so the property may be reassessed for tax purposes starting from the first of January of the year following the loss of exemption.

The executive regulations will specify the procedures for applying the provisions of this article.

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#### Article (18) Bis:

By a decision of the Cabinet, based on the proposal of the Minister of Finance in coordination with the relevant minister, real estate used in productive and service activities specified by the Cabinet may be exempted from the real estate tax, provided that the decision includes the exemption percentage and its duration for each productive or service activity.

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#### Article (19):

The tax shall be lifted in the following cases:

- If the property becomes exempt under Article (18) of this law.
- If the property is completely or partially destroyed to the extent that it prevents the use of the whole property or part of it.
- If the vacant land, separate from built real estate, is no longer being used.

The lifting of the tax shall apply to the whole property or part of it, as applicable.

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#### Article (20):

The tax shall be lifted in the cases specified in Article (19) upon the request of the taxpayer, starting from the first month in which the request is submitted until the cause of the exemption is removed. The request will not be accepted unless the taxpayer deposits a security of fifty Egyptian pounds and provides proof of the payment of the last due installment of the tax at the time of submission. The security deposit shall be refunded if the request is accepted.

The executive regulations will specify the procedures for lifting the tax.

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#### Article (21):

The Enumeration and Assessment Committees shall review and decide on requests to lift the tax. The taxpayer may appeal the committee's decision within thirty days from the date of notification of the decision to the Appeal Committee as stipulated in Article (17) of this law.

The Appeal Committee must issue its decision within thirty days from the date the appeal is submitted.

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#### Article (22):

If the reasons for lifting the tax on any property cease to exist, the taxpayer must notify the relevant Real Estate Tax Authority office within sixty days from the date the cause of the exemption ends. The property shall be re-assessed for tax purposes starting from the first year following the year in which the cause for the lifting of the tax ended, until the end of the assessment period.

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### Chapter Five – Tax Collection

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#### Article (23):

The tax due under this law shall be collected in two equal installments, the first of which is due by the end of June, and the second by the end of December of the same year. The taxpayer may pay the full amount of the tax at the time of payment of the first installment. The tax that is assessed late, for any reason, shall be paid in installments equal to the duration of the delay.

#### Article (24):

Tenants shall be jointly responsible for the payment of the tax with the liable taxpayers, up to the amount of rent due from them, after being notified by registered mail. The tax payment receipts given to the tenants shall serve as a receipt from the taxpayer for the amount collected, and as a receipt from the taxpayer for the rent paid by the tenant.

#### Article (25):

The provisions of Law No. 308 of 1955 concerning administrative seizure shall apply to the collection of the tax and other amounts due under this law, without prejudice to the Authority's right to take legal action for collection through judicial seizure in accordance with the Civil and Commercial Procedures Law.



#### Article (26):

The Public Treasury shall have a lien on the built real estate subject to the tax, as well as on the rent of these properties, and on the movable property owned by the taxpayer and located on the property.

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#### Article (27):

A delay penalty shall be imposed on any unpaid tax due under this law starting from the first of January of the year following the year the tax is due.

The delay penalty shall be calculated based on the credit and discount rate announced by the Central Bank of Egypt as of January 1 of the previous year, plus an additional 2%, excluding any fractional months or pounds, for the period of delay. The penalty shall continue to accrue, and no suspension of the penalty shall occur during any legal proceedings or appeals.

The delay penalty on the overdue amounts shall be treated as a tax debt.

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#### Article (28):

The proceeds of the real estate tax and other amounts due under this law shall be allocated to the Public Treasury, with 25% of the collected tax being allocated to the governorates within each governorate. A further 25% of the total proceeds shall be designated for the development and improvement of informal areas, according to the regulations issued by a decision of the Cabinet.

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#### Article (29):

The Public Treasury shall bear the tax due from the liable taxpayer under the provisions of this law if social changes occur to the taxpayer or their heirs that prevent them from being able to pay the tax.

The executive regulations shall define the procedures for applying the above provision.

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### Article (30):

A fine of not less than two hundred Egyptian pounds and not more than two thousand Egyptian pounds shall be imposed on anyone who fails to submit the declaration required by Article (14) of this law, or who submits a declaration containing incorrect data affecting more than 10% of the tax liability.

In all cases, the fine shall be doubled in the event of a repeat offense committed within three years.

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### Article (31):

Without prejudice to any more severe penalty under the Penal Code or any other law, a fine of not less than one thousand Egyptian pounds and not more than five thousand Egyptian pounds, in addition to compensation equal to the unpaid tax, shall be imposed on any taxpayer who violates the provisions of this law with the intention of evading tax payment in the following cases:

- Submitting incorrect or forged documents to the Enumeration and Assessment Committee, or to the Appeal Committee, or providing false information during discussions before these committees with the intent to influence their decisions.
  - Submitting false documents to obtain an unwarranted exemption from tax.
  - Failing to submit a declaration when the reason for the exemption from tax has been removed.
  - Submitting false documents to unjustly request the lifting of the tax.
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**Article (32):**

No criminal case may be initiated for the offenses described in the preceding articles, nor may any investigative actions be taken unless requested in writing by the Minister or their delegate.

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**Article (33):**

The Minister or their delegate may settle the crimes referred to in the preceding articles at any stage of the case, even after a final judgment has been issued, by the payment of the due tax, the delay penalty as specified in Article (27), and the compensation referred to in Article (31).

The settlement shall result in the termination of the criminal case and all its consequences, and the Public Prosecution shall order the suspension of the penalty if the settlement is reached during its execution.

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**Article (34):**

Employees involved in the implementation of the provisions of this law, as designated by a decision from the Minister of Justice in coordination with the relevant minister, shall have the authority of judicial officers to document violations of this law, its executive regulations, and other decisions issued in its implementation, and to take the required actions in this regard.

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**Article (35):**

Employees of the Real Estate Tax Directorates and their affiliated offices in the governorates shall be transferred, with their financial grades, from the governorates' budgets to the budget of the Real Estate Tax Authority and its affiliated responsibilities.

The Minister has the authority to establish one or more systems for rewarding employees of the Real Estate Tax Authority based on their performance rates, work achievements, and completion levels, without being restricted to any other system.

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# **Translation of** the Executive Regulations of the Real Estate Tax Decree No. 822 of 2019

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ترجمة اللائحة التنفيذية لقانون الضريبة  
على العقارات رقم ١٩٦ لسنة ٢٠٠٨

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11 September 2025

Minister of Finance's Decree No. 493 of 2009  
Concerning the Issuance of the Executive Regulations of the Real Estate  
Tax Law issued by Law No. 196 of 2008

In the name of the people President of the republic

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**Preamble**

After reviewing the Real Estate Tax Law issued by Law No. (196) of 2008;

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**Promulgation Articles**

**Article (1):**

The attached executive regulations for the Real Estate Tax Law referred to shall apply.

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**Article (2):**

This decision shall be published in the Official Gazette, and it shall be effective the day after its publication.

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## Executive Regulations of the Real Estate Tax Law

### Chapter One - General Provisions

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#### Article (1):

For the purposes of applying the provisions of this regulation, the following words and phrases shall have the meanings indicated next to them:

- **The Law:** The Real Estate Tax Law issued by Law No. 196 of 2008.
  - **The Tax:** The tax on built real estate.
  - **The Minister:** The Minister of Finance.
  - **The Authority:** The Real Estate Tax Authority.
  - **The Governor:** The competent governor in whose jurisdiction the property is located.
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#### Article (2):

The taxpayer for the purposes of Article (2) of the Law is the natural or legal person who holds the right of ownership, usufruct, or exploitation of the property.

This is proven through contracts, judicial rulings, documents issued by the land registry, or any other document, even if not officially registered.

The legal representative of a legal person shall be determined according to the law, founding regulations, or decisions approved by the competent authority. For a natural person who is legally incompetent, the legal representative shall be the natural or legal guardian, trustee, or the person designated by the competent court.

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**Article (3):**

The procedure for the five-year re-assessment of the annual rental value of built real estate shall begin at least one year and no more than three years before the end of the current five-year assessment period, according to the following procedures:

- The head of the Authority, with the approval of the Minister of Finance, shall issue a statement of the procedures followed by the Enumeration and Assessment Committees for the re-assessment of the annual rental value of built real estate that will serve as the basis for the tax calculation, and shall specify the start and end dates of these committees' work and the Appeal Committees.
- The start of the re-assessment procedures shall be announced via all visual, audio, and printed media to allow taxpayers to submit their declarations within the legally specified deadlines.
- The Authority shall establish a work plan and route lines for the Enumeration and Assessment Committees to conduct the rental value enumeration and assessment procedures.
- The estimates decided by the Enumeration and Assessment Committees, after approval by the Minister or their delegate, shall be announced and published in the Official Gazette, and concerned parties shall be notified, as per the provisions of Article (12) of this regulation. This notification shall trigger the deadline for appealing the rental value assessment.
- The assessment shall be effective from the first of July following the completion of the assessment procedures and shall last until the end of the five-year general assessment period.

The five-year re-assessment shall not result in an increase in the rental value of properties used for residential purposes by more than 30% of the previous five-year assessment, and for properties used for non-residential purposes, the increase shall not exceed 45% of the previous assessment.





#### Article (4):

The Authority and the Real Estate Tax Directorates, along with their affiliated offices in the governorates, must comply with the laws, decisions, rules, and regulations governing the scope of local administration units and new urban communities when conducting the enumeration and assessment of real estate located within these areas. This shall define the jurisdiction of each Directorate and office.

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## Chapter Two – Enumeration of Built Real Estate and Estimation of Its Rental Value

### Section One – Enumeration of Built Real Estate

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#### Article (5):

All built real estate and similar properties, as defined in Articles (8) and (9) of the Law, shall undergo a general enumeration every five years. Each year, the following shall be enumerated:

- Newly constructed properties and similar real estate.
- Parts added to previously enumerated real estate.
- Previously enumerated properties where substantial modifications have been made to parts of the property, altering its features or the manner in which it is used, thus affecting its rental value in a noticeable manner.
- Built real estate referred to in Article (18) of the Law, where the cause for exemption from tax has been removed.
- Vacant land referred to in Article (9/b) of the Law, whether exploited permanently or intermittently during the year. Areas that must remain vacant according to zoning maps, building permits, and environmental regulations shall not be subject to tax unless proven to be actually exploited, and only to the extent of exploitation.
- Units where the rental relationship has legally ended, subject to rent control systems under Law Nos. 49 of 1977 (on leasing and selling premises and regulating the landlord-tenant relationship) and 136 of 1981 (concerning specific provisions for leasing and selling premises), as well as laws on premises rental issued prior to them.



#### Article (6):

The following procedures must be followed to impose tax on built real estate located on agricultural land:

- It must be confirmed that the built real estate on agricultural land was constructed based on a permit, or that a violation report has been issued regarding construction on agricultural land, with a final judgment either acquitting the defendant or dismissing the criminal case, or that three years have passed since the construction of the real estate and the provision of any basic utilities (water, electricity, sewage) without a violation report being issued.
  - If none of the conditions specified in Item (1) are met, the competent enumeration and assessment committees must refer to the agricultural cooperative society in the jurisdiction of the property to determine whether a violation report has been issued for the construction on agricultural land. This shall be recorded in an official report, and if no such report has been issued, the property shall be enumerated.
  - The land tax shall be removed from the land where these properties are located based on an exemption permit approved by the Director of the Real Estate Tax Directorate, starting from the date of the property's assessment for the real estate tax.
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## Article (7):

The rental value of built real estate shall be estimated by the Enumeration and Assessment Committees as specified in Article (13) of the Law, based on the following classification criteria:

- **Geographic location**, which includes:
  - The nature of the area where the built real estate is located.
  - The street where the built real estate is located.
  - The proximity of the real estate to beaches, parks, or public gardens.
- **Level of construction** (luxury, above average, average, economic, popular) and the type of construction material (reinforced concrete, brick, stone, adobe, wood, sheet metal, or other materials).
- **Utilities connected to the built real estate**, which include:
  - Electricity, water, and sewage.
  - Available healthcare, social, and educational services.
  - Telephone services.
  - Road networks and available transportation mean.
  - Any other public utilities.

When estimating the rental value of built real estate, the following considerations shall apply:

- The rental value must comply with the rental value specified by the rent control laws set out in Article (5/w) of this regulation, with reference to the agreed rent between the landlord and tenant in non-controlled cases.
- Residential units connected with other buildings, such as those with gardens and annexes, shall be considered as one residential unit when enumerating and estimating its rental value.



- Except for furnished units, buildings used as hotels or pensions shall be treated as non-residential buildings.
- Rooms designated for a caretaker shall be treated as residential units.
- Except for private garages, public garages rented out shall be treated as non-residential units.
- The information provided in the declaration submitted by the taxpayer regarding their built real estate, especially the internal description of each unit, must be followed.

The description recorded in the enumeration and assessment records must accurately reflect the actual situation during the enumeration and on-site inspection.

- The following tables shall be used when estimating the rental value:



**Table No. (1):**

Tax Burden for Taxpayers on Built Real Estate for Residential Units (the taxpayer's private residence and their family)

Market Value	Capital Value	Annual Rental Value	Net Rental Value	Taxable Base	Annual Tax Due
50,000	30,000	900	630	Exempt	—
100,000	60,000	1,800	1,260	Exempt	—
150,000	90,000	2,700	1,890	Exempt	—
200,000	120,000	3,600	2,520	Exempt	—
250,000	150,000	4,500	3,150	Exempt	—
300,000	180,000	5,400	3,780	Exempt	—
350,000	210,000	6,300	4,410	Exempt	—
400,000	240,000	7,200	5,040	Exempt	—
450,000	270,000	8,100	5,670	Exempt	—
500,000	300,000	9,000	6,300	Exempt	—
600,000	360,000	10,800	7,560	Exempt	—
700,000	420,000	12,600	8,820	Exempt	—
800,000	480,000	14,400	10,080	Exempt	—
900,000	540,000	16,200	11,340	Exempt	—
1,000,000	600,000	18,000	12,600	Exempt	—
1,500,000	900,000	27,000	18,900	Exempt	—
2,000,000	1,200,000	36,000	25,200	1,200	120
3,000,000	1,800,000	54,000	37,800	13,800	1,380
4,000,000	2,400,000	72,000	50,400	26,400	2,640
5,000,000	3,000,000	90,000	63,000	39,000	3,900
7,000,000	4,200,000	126,000	88,200	64,200	6,420
9,000,000	5,400,000	162,000	113,400	89,400	8,940
11,000,000	6,600,000	198,000	138,600	114,600	11,460
13,000,000	7,800,000	234,000	163,800	139,800	13,980
15,000,000	9,000,000	270,000	189,000	165,000	16,500



**Table No. (2):**

Tax Burden for Taxpayers on Built Real Estate for Other Residential Units (Other Than the Taxpayer's Private Residence)

Market Value	Capital Value	Annual Rental Value	Net Rental Value	Taxable Base	Annual Tax Due
50,000	30,000	900	630	630	63
100,000	60,000	1,800	1,260	1,360	126
150,000	90,000	2,700	1,890	1,890	189
200,000	120,000	3,600	2,520	2,520	252
250,000	150,000	4,500	3,150	3,150	315
300,000	180,000	5,400	3,780	3,780	378
350,000	210,000	6,300	4,410	4,410	441
400,000	240,000	7,200	5,040	5,040	504
450,000	270,000	8,100	5,670	5,670	567
500,000	300,000	9,000	6,300	6,300	630
600,000	360,000	10,800	7,560	7,560	756
700,000	420,000	12,600	8,820	8,820	882
800,000	480,000	14,400	10,080	10,080	1,008
900,000	540,000	16,200	11,340	11,340	1,134
1,000,000	600,000	18,000	12,600	12,600	1,260
1,500,000	900,000	27,000	18,900	18,900	1,890
2,000,000	1,200,000	36,000	25,200	25,200	2,520
3,000,000	1,800,000	54,000	37,800	37,800	3,780
4,000,000	2,400,000	72,000	50,400	50,400	5,040
5,000,000	3,000,000	90,000	63,000	63,000	6,300
7,000,000	4,200,000	126,000	88,200	88,200	8,820
9,000,000	5,400,000	162,000	113,400	113,400	11,340
11,000,000	6,600,000	198,000	138,600	138,600	13,860
13,000,000	7,800,000	234,000	163,800	163,800	16,380
15,000,000	9,000,000	270,000	189,000	189,000	18,900



**Table No. (3):**

Tax Burden for Taxpayers on Built Real Estate for Non-Residential Units

Market Value	Capital Value	Annual Rental Value	Net Rental Value	Taxable Base	Annual Tax Due
50,000	30,000	900	612	Exempt	Exempt
100,000	60,000	1,800	1,224	24	2.4
150,000	90,000	2,700	1,836	636	63.6
200,000	120,000	3,600	2,448	1,248	124.8
250,000	150,000	4,500	3,060	1,860	186
300,000	180,000	5,400	3,672	2,472	247.2
350,000	210,000	6,300	4,284	3,084	308.4
400,000	240,000	7,200	4,896	3,696	369.6
450,000	270,000	8,100	5,508	4,308	430.8
500,000	300,000	9,000	6,120	4,920	492
600,000	360,000	10,800	7,344	6,144	614.4
700,000	420,000	12,600	8,568	7,368	736.8
800,000	480,000	14,400	9,792	8,592	859.2
900,000	540,000	16,200	11,016	9,816	981.6
1,000,000	600,000	18,000	12,240	11,040	1,104
1,500,000	900,000	27,000	18,360	17,160	1,716
2,000,000	1,200,000	36,000	24,480	23,280	2,328
3,000,000	1,800,000	54,000	36,720	35,520	3,552
4,000,000	2,400,000	72,000	48,960	47,760	4,776
5,000,000	3,000,000	90,000	61,200	60,000	6,000
7,000,000	4,200,000	126,000	85,680	84,480	8,448
9,000,000	5,400,000	162,000	110,160	108,960	10,896
11,000,000	6,600,000	198,000	134,640	133,440	13,344
13,000,000	7,800,000	234,000	159,120	157,920	15,792
15,000,000	9,000,000	270,000	189,000	189,000	18,900



**Article (8):**

Repealed

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**Article (9):**

The annual tax for residential and non-residential units shall be calculated as follows:

**For residential units:**

The tax is calculated at a rate of 10% of the estimated annual rental value, after excluding:

- (30%) of the annual rental value determined by the Enumeration and Assessment Committees to cover all expenses incurred by the taxpayer, including maintenance costs.
- The exemption limit as stated in clause (d) of the first paragraph of Article (18) of the Law.

**For non-residential units:**

The tax is calculated at a rate of 10% of the estimated annual rental value, after excluding:

- (32%) of the annual rental value determined by the Enumeration and Assessment Committees to cover all expenses incurred by the taxpayer, including maintenance costs.
  - The exemption limit as stated in clause (e) of the first paragraph of Article (18) of the Law.
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## Chapter Two - Enumeration of Built Real Estate and Estimation of Its Rental Value

### Section Two - Enumeration and Estimation Procedures

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#### Article (10):

The Authority shall determine the number of Enumeration and Assessment Committees necessary to be formed in each governorate, and the jurisdiction of each committee based on the size and number of built real estate in each governorate. These committees shall be formed by a decision from the Minister of Finance or their delegate, with the chairmanship of a representative from the Authority and membership of a representative from the governorate in which the property is located, and one taxpayer in the jurisdiction of the committee chosen by the governor. The selection shall be made from among those nominated by the local council of the governorate, if present.

If these committees are tasked with enumerating and assessing industrial, tourism, petroleum, airport, port, mining, quarrying, and similar facilities, the representative of the taxpayers on the committee shall be selected based on a nomination from the Federation of Industries or the relevant chambers of commerce, or based on the nomination of the relevant minister for activities not represented by a union. The nominee must have expertise in the relevant field.

The committees must adhere to the evaluation criteria for such facilities as agreed upon by the Minister and the relevant minister to determine their rental value.

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#### Article (11):

Each Enumeration and Assessment Committee shall be validly constituted only if all its members are present. The committee shall make its decisions by a majority vote.

Each committee shall be responsible for enumerating the built real estate within its jurisdiction according to the work plan set by the Authority and determining the rental value of these properties for the purposes of implementing the law, after dividing them according to the criteria and rules set out in the first paragraph of Article (7) of this regulation.

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## Article (12):

Every taxpayer liable for the real estate tax, whether a natural or legal person, must submit a written declaration to the relevant Real Estate Tax Authority in the jurisdiction where the property is located, using the prescribed form, and obtain a receipt, or submit it via registered mail with acknowledgment of receipt, or electronically through the Authority's website. This must be done during the second half of the year preceding the enumeration in the case of a five-year enumeration, and no later than the end of December of each year for annual enumerations. The taxpayer is fully responsible for the accuracy of the information provided. The five-year or annual declaration must include the following information:

- The name of the taxpayer and their legal status regarding the property.
- The name of the governorate in which the property is located, the administrative subdivision (city, town, district, etc.), the street, its branches, and the property number as determined by the property tax authority, whether past or current.
- The number of floors in the building, the number of units on each floor, the detailed subdivision of each unit, its area, and its value according to ownership contracts or building permits, or as it exists on-site.
- The name of the occupant, the actual rent, and the type of use.
- The address and national ID number of the person submitting the declaration.
- Documents specifying the property price, if available.
- The chosen correspondence address.
- For units used for non-residential purposes, the declaration must also include the name of the owner or entity, the tax file number, the tax registration number, the commercial registration number, and the activity license number.

In all cases, the taxpayer is not exempt from submitting the declaration if the Enumeration and Assessment Committee has already recorded their property in the records or if it is exempt from tax under Article (18) of the Law.

The Minister may, by decision, extend the period for submitting the declarations mentioned in the first paragraph of this article for up to three months.



**Article (13):**

The Authority shall publish in the Official Gazette the completion of the rental value assessments made by the Enumeration and Assessment Committees referred to in Article (13) of the Law after their approval by the Minister or their delegate.

The Real Estate Tax Directorates shall announce the assessments decided by the Enumeration and Assessment Committees at the premises of the Real Estate Tax Directorates and the tax offices within their jurisdiction, municipal councils, neighborhoods, new city authorities, and local councils' premises, as well as on the International Information Network. The announcement must include the publication date in the Official Gazette of the completion of these assessments and the publication issue number.

The Real Estate Tax Offices must notify the taxpayer whose property falls within their jurisdiction of the above-mentioned assessments and the determined tax, by providing a receipt acknowledging receipt or by registered mail with acknowledgment of receipt or any legally recognized means of notification, on the prescribed form if the assessment results in tax liability. The notification must specify the publication date in the Official Gazette and the issue number.

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## Chapter Two- Inventory of Constructed Properties and Estimation of Their Rental Value

### Section Three- Appeals Against the Estimation of Rental Value

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#### Article (14):

The taxpayer has the right to challenge the rental value assessment of the property or part of it before the Appeal Committees referred to in Article (17) of the Law, within sixty days from the date of notification of the rental value assessments. The following should be observed:

- The taxpayer must submit a request on the prescribed form to the Real Estate Tax Directorate or the tax office in the jurisdiction of the property, in exchange for a receipt or by registered mail with acknowledgment of receipt sent to the Directorate or office. The request must include the grounds for the appeal along with supporting documents.
- The request must be accompanied by evidence of payment of fifty Egyptian pounds as a deposit for the consideration of the appeal, which will be refunded in full if the appeal is accepted.

The Real Estate Tax Directorates in the governorates may challenge the assessments by submitting a memorandum to the Minister or their delegate from the Director of the Directorate within the period stipulated in Article (16) of the Law if they believe the rental value of the property or part of it is less than the true value, and this is done without the payment of the deposit referred to in paragraph (b) of this article.

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#### Article (15):

By a decision from the Minister, one or more Appeal Committees shall be formed in each governorate to consider appeals referred to in Article (16) of the Law. These committees shall be chaired by an expert who is not a current or former employee of the Authority, and shall have the following members:

- An employee from the body responsible for assessing and collecting the tax.



- A consulting engineer in the construction field or an expert in real estate valuation nominated by the Engineers Syndicate, the Financial Supervisory Authority, or the Central Bank from among those registered with these bodies. The nominated member must be from the taxpayers within the committee's jurisdiction.

If the appeals are made by industrial, tourism, petroleum, airport, port, mining, quarrying, or similar facilities, the representative of the taxpayers in the committee shall be selected based on nominations from the Federation of Industries or the relevant chamber of commerce or by the relevant minister for activities not represented by a union. The nominee must have expertise in the relevant field.

It is prohibited to combine membership in both the Enumeration and Assessment Committees and the Appeal Committees.

The committee's decisions shall be valid only if all members are present. The committee shall make decisions by a majority vote.

The committee must issue its decision within thirty days of receiving a complete appeal. Its decision is final and must be communicated to the appellant.

The taxpayer and the Real Estate Tax Directorate have the right to challenge these decisions before the Administrative Court within sixty days from the date the appeal committee's decision is notified. This does not prevent the payment of tax.

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#### Article (16):

The Appeal Committees shall be based in the Real Estate Tax Directorate. The committee shall inspect the properties whose rental value assessments are being contested and review all related documents presented to them during their session, which are relevant to the subject of the appeal. The committee has the authority to summon the appellant for discussion if necessary.

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#### Article (17):

A technical secretariat shall be formed for each Appeal Committee by a decision of the Head of the Authority. The secretariat shall maintain the following records:

- A register of the appeals submitted by taxpayers or directorates, which shall be recorded according to the date of submission. The register must include the details of each appeal, the documents submitted by the taxpayer, and the payment receipt for the deposit and its date.
- A record of the session minutes, documenting the deliberations in each session and the decisions made by the committee.
- A record of the notifications sent to taxpayers regarding the committee's decisions.
- Any other records required for the nature of the committee's work.

The secretariat of the Appeal Committee shall notify the taxpayer of the committee's decision by a receipt acknowledging delivery or by registered mail with acknowledgment of receipt or by any legally recognized method, using the prescribed form. The committee's decision shall also be sent to the relevant directorate for implementation.

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### Chapter Three - Procedures for Tax Exemption and Cancellation

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#### Article (18):

The application of exemption cases from the tax, as stipulated in Article (18) of the Law, shall follow the procedures outlined below:

The taxpayer must submit a request for exemption for each property or unit to the Real Estate Tax Directorate within its jurisdiction, on the prescribed form, within thirty days from the date of receiving the notification mentioned in Article (13) of this regulation or from the date they became aware of it. The request must include their name, details of the property or unit, the reason for exemption, and any supporting documents, if available. The request shall be recorded in the designated register at the tax office, and the submission date shall be noted.

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#### Article (19):

The tax may be raised in the cases stipulated in Article (19) of the law, according to the following procedures:

- The taxpayer shall submit an application, for each unit for which the tax is requested to be raised, to the relevant real estate tax office, using the designated form. The application must include the taxpayer's name, their relationship to the unit in question, and the reason for requesting the tax increase, along with any supporting documents if available. The application shall be recorded in the registry prepared for such requests, and the submission date shall be noted.
- The request for raising the tax will only be accepted if the taxpayer deposits a security amount of fifty Egyptian pounds for each unit for which the tax is requested to be raised. The deposit shall be refunded if the application is accepted.
- The taxpayer must attach evidence of the payment of the last installment of the tax due at the time of submitting the application.



- The relevant real estate tax office shall refer the applications to the estimation and assessment committees as outlined in Article (13) of the law for consideration and decision. The decision shall be approved by the head of the real estate tax authority or their delegate, except in the following cases, which are to be approved by the directors of the real estate tax directorates, each within their jurisdiction:
  - Cases where the total request for the tax increase does not exceed five hundred Egyptian pounds.
  - Cases of total or partial demolition or destruction of the property.
  - Cases where a decision has been issued by the appeals committee to raise the tax on constructed properties.
  - The tax shall be raised based on the decision issued by the estimation and assessment committees, starting from the first month of the request submission and continuing until the reason for the tax increase is eliminated.
  - The taxpayer may appeal the decision of the estimation and assessment committee within thirty days of being notified of the decision, through a registered letter with acknowledgment of receipt, before the appeals committee as stipulated in Article (17) of the law. The appeals committee shall consider the appeal in accordance with the rules and procedures provided in this regulation. The committee is required to issue its decision within thirty days from the date of submission.
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## Chapter Four - Tax Collection

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### Article (20):

The tax shall be collected in two equal installments, the first of which is due by the end of June, and the second by the end of December of the same year. If the taxpayer fails to pay the tax by these deadlines, a late payment penalty shall be imposed on the unpaid amount of the tax, starting from the first of January of the year following the year for which the tax is due. The penalty will be calculated in accordance with Article (27) of the law and subject to the following:

- All legal actions shall be taken against the taxpayer who fails to pay the tax by the prescribed deadlines, in accordance with the provisions of Articles (24), (25), and (26) of the law, without prejudice to the penalties stipulated in Chapter Six of the law.
  - The late payment penalty and all other amounts due under the law shall be treated as the tax debt when collecting them.
  - The tenants shall be notified by registered mail with acknowledgment of receipt of their joint responsibility with the taxpayer to pay the tax, up to the rental amount due from them. This notice must be sent at least ten days before the end of the month.
  - The tax shall continue to be collected from the tenants up to the rental amount until the full tax due is paid, or the taxpayer pays the tax, or the rental relationship is confirmed to have ended.
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**Article (21):**

Each of the real estate tax directorates shall maintain a register to record requests submitted by taxpayers or their heirs who have experienced social changes that prevent them from being able to pay the tax. In such requests, they may ask for the tax liability to be assumed by the public treasury.

The request must include a comprehensive statement of the social changes referred to, along with official supporting documents. The request shall be registered in chronological order based on the date and time of submission, and the applicant shall be issued a receipt confirming the registration of their request.

After registering the request, the directorate shall review its contents and prepare a memorandum stating its opinion, which shall be approved by the director of the directorate. The request, along with the attached documents and memorandum, shall be forwarded to the head of the authority.

The authority shall record the requests it receives from the directorates in a special register and present them to the committee specified in Article (22) of this regulation.

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**Article (22):**

A committee or more shall be formed by a decision of the head of the authority to review the requests stipulated in Article (21) of this regulation. The committee shall be chaired by a member of the State Council with a minimum rank of counselor, and include two employees from the authority, each holding at least the rank of general director. The committee may request the applicant to submit any documents it deems necessary to decide on the request.

The committee's decisions on the requests presented to it shall not be effective until they are approved by the Minister of Finance or their delegate.

In case of a rejection of the request, the decision shall be reasoned. In all cases, the applicant and the relevant directorate must be notified of the decision.

