Translation of

Law No. 147 of 1984 on the Imposition of a State Financial Resources Development Fee

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ترجمة القانون رقم ١٤٧ لسنة ١٩٨٤
بشأن فرض رسم تنمية الموارد المالية للدولة

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29 October 2026

ANDERSEN

Law No. 147 of 1984, Concerning the Imposition of a State Financial Resources Development Fee

In the name of the people: President of the republic

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

Preamble

The People's Assembly has passed the following Law, which we hereby promulgate:

Article (1):

A fee named the "State Financial Resources Development Fee" shall be imposed on the following:

- Repealed by Law No. 91 of 2005.
- Passports EGP 200 for the issuance or renewal of a passport.
- Residence of Foreigners and Related Matters:
    - EGP 500 for the settlement of a violation involving a delay in registering the residence of a foreign national.
    - EGP 500 for the settlement of a delay in notifying the competent authorities of the accommodation, departure, or employment of a foreign national.
    - EGP 500 for the settlement of a violation involving failure to provide notification before changing the place of residence.
    - EGP 500 for settlement with a foreign national in the event of failure to obtain or renew a residence permit.

Maher Milad Iskander & Co.
46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
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- EGP 500 for each residence permit or residence card, or the renewal of either.

- Application for Egyptian Nationality: EGP 10,000 for applying to obtain Egyptian nationality.

- Upon Departure from the Territory of the Republic: EGP 100 upon departure from the territory of the Republic, excluding Egyptian and foreign drivers of public passenger and goods transport vehicles, and persons working on routes or trucks that regularly cross the borders of the Arab Republic of Egypt.

- Firearms Licences:

  - EGP 2,500 for the issuance of a firearms licence for each firearm.

  - EGP 1,000 for the renewal of a firearms licence for each firearm.

- Work Permits:

  - EGP 50 for each work permit issued for employment abroad or with any foreign entity, organisation, or foreign project in the Arab Republic of Egypt.

  - EGP 100 for each year upon renewal.

  - Persons employed by a foreign entity, organisation, or foreign project in the Arab Republic of Egypt shall be exempt from this fee if their total income derived from the sources specified in Article (55) of the Income Tax Law does not exceed the exemption thresholds prescribed under Article (60) of the aforementioned Law.

- Motor Vehicles and Driving Licences:

  - Private Motor Vehicle Registration Licences:

    - Registration Licences for New Motor Vehicles:

      - 0.25% of the vehicle's price for vehicles with an engine capacity not exceeding 1,330 cm^3.

      - 1% of the vehicle's price for vehicles with an engine capacity exceeding 1,330 cm^3 but not exceeding 1,630 cm^3.

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46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
eg.Andersen.com
email info@eg.Andersen.com

- 1.75% of the vehicle's price for vehicles with an engine capacity exceeding 1,630 cm³ but not exceeding 2,030 cm³.

- 2.5% of the vehicle's price for vehicles with an engine capacity exceeding 2,030 cm³.

  For imported vehicles, the amount of this fee shall be calculated based on the vehicle's value for customs purposes, plus customs duties, value-added tax, and other taxes and fees.

  For locally manufactured vehicles, the amount of the fee shall be calculated in accordance with lists issued by a decree of the Minister of Finance, in agreement with the Minister of Trade and Industry.

  EGP 5 for the issuance of each page of copies of official instruments obtained from the Real Estate Registration Department.

- Exemption from Military Service: EGP 1 for each certificate of exemption from military service.

- Purchases from Duty-Free Shops: 3% of the value of each item purchased from duty-free shops where the price of such item exceeds USD 5, subject to a minimum fee of USD 1.50.

  Foreign members of the diplomatic and consular corps (excluding honorary members) whose names are included in the lists issued by the Ministry of Foreign Affairs shall be exempt from this fee.

  Duty-free shop companies shall be obliged to collect this fee and remit it to the Egyptian Tax Authority.

- Sales by Auction: 5% of the sale value, payable by the seller.

- Tickets for Travel Abroad: 25% of the value of each ticket for travel abroad on journeys originating from the Arab Republic of Egypt, payable by the beneficiary, subject to a maximum of EGP 300 for first-class tickets and EGP 150 for tickets of other classes.

  Complimentary travel tickets shall also be subject to this fee, which shall be borne by the beneficiary of the complimentary ticket.

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Entities issuing travel tickets shall be obliged to collect the aforementioned amounts and remit them to the authorities designated by a decree of the Minister of Finance.

- Parties and Entertainment Services: Parties and entertainment services held or provided in hotels, tourist establishments open to the public, or other public venues shall be subject to a fee of 12% of the amounts paid.

  Excluded from this fee are events organised by the State, as well as events organised by the Ministries of Culture and Youth and Sports and their respective sectors for the purpose of promoting cultural and sporting awareness.

  Entities providing such services shall be obliged to collect this fee together with the service charge and remit it to the Egyptian Tax Authority.

- Chalets, Cabins, and Kiosks Located in Summer and Winter Resorts of Any Kind:

  A fee shall be imposed on such properties equivalent to 20% of the annual consideration prescribed for their use or of the rental value determined as the basis for assessing the tax on built properties, as the case may be, subject to a minimum of EGP 50 annually.

  The owner shall be obliged to collect this fee and remit it to the Tax Authority.

  The procedures and deadlines for the collection and remittance of the fees stipulated in Items (12), (13), (14), (15), and (16) of this Article shall be determined by a decree of the Minister of Finance.

  Failure to remit such fees within the prescribed deadline, without an excuse accepted by the Minister of Finance or his delegate, shall be punishable by a fine of not less than EGP 50 and not exceeding EGP 500, in addition to a late payment charge of 2% of the unpaid fee for each month of delay until the date of payment.

  Any fraction of a month or of an Egyptian pound shall be treated as a full month or a full Egyptian pound, respectively.

  In all cases, the late payment charge shall not exceed the amount of the prescribed fee.

  The provisions of Article (191) of the Income Tax Law promulgated by Law No. 157 of 1981 shall apply to violations of the provisions of the preceding paragraph.

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46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
eg.Andersen.com
email info@eg.Andersen.com

- Newly Manufactured Domestic Vehicles and All Vehicles Imported from Abroad: a fee shall be imposed on newly manufactured domestic vehicles and all vehicles imported from abroad, at the following rates:

Vehicle Type	Development Fee
First: Passenger Vehicles, According to Engine Capacity:	
From 1,000 to 1,299 cm^3	3%
From 1,300 to 1,599 cm^3	3%
From 1,600 to 1,999 cm^3	5%
2,000 cm^3 and above	8.5%
Second: Tourist Buses	2%

The fee specified in the preceding paragraph shall be calculated on the basis of the value of the vehicle stated in the sales invoices issued by the manufacturer, inclusive of sales tax, in respect of locally manufactured vehicles, and on the basis of the total value of the vehicle, inclusive of customs duties, taxes, and sales tax, in respect of vehicles imported from abroad.

The fee shall be collected as follows:

- In respect of newly manufactured domestic vehicles, the Egyptian Tax Authority shall collect the fee from the manufacturer and remit it to the Public Treasury.
- In respect of vehicles imported from abroad, the Customs Authority shall collect the fee at its customs entry points and remit it to the Public Treasury.

The fee shall be refunded upon the exportation of the aforementioned locally manufactured vehicles and buses.

- Vehicle Operation Licences for Means of Transport:
    - EGP 500 for goods transport vehicles with a load capacity not exceeding five tonnes.

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46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
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- EGP 1,000 for goods transport vehicles with a load capacity exceeding five tonnes but not exceeding fifteen tonnes.
- EGP 2,000 for goods transport vehicles with a load capacity exceeding fifteen tonnes.
- EGP 10 for motorcycles.
- EGP 200 for other means of transport, excluding vehicles used for hire.

- Cement Products of All Types:
  - EGP 35 for each tonne of cement produced.
  - Factories shall be obliged to remit the amount of the fee due on the cement they produce to the Egyptian Tax Authority.

- Mobile Phone Lines:
  - EGP 50 upon the purchase of a new mobile phone line, payable once.
  - EGP 10 as a monthly fee, payable upon settlement of the mobile phone bill.

- Contracts for the Purchase, Sale, Loan, Renewal, or Other Contracts of Sports Players: Contracts for the purchase, sale, loan, renewal, or other contracts of Egyptian or foreign sports players, as well as contracts of technical and administrative staff and technical directors, whether Egyptian or foreign, in any sport, shall be subject to the following fees:

Annual Contract Value	Fee Rate
EGP 1 million or less	3%
More than EGP 1 million and up to EGP 2 million	4.5%
More than EGP 2 million and up to EGP 3 million	6%
More than EGP 3 million and up to EGP 5 million	7.5%
More than EGP 5 million and up to EGP 10 million	9%
More than EGP 10 million	10%

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46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
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The competent sports federation shall, prior to the authentication of any such contract, collect this fee and remit it to the Egyptian Tax Authority.

- Licences for Sports Services Companies: Licences for sports services companies established pursuant to the Sports Law shall be subject to a fee of 0.5% of their capital, whether upon the initial issuance or renewal of the licence.
  The competent authority responsible for issuing or renewing the licence shall collect the fee and remit it to the Egyptian Tax Authority.

- Food for Dogs, Cats, and Ornamental Pet Birds: Food for dogs, cats, and ornamental pet birds, whether packaged for retail sale or otherwise, shall be subject to a fee of 25% of the invoice value for customs purposes, plus customs duties, value-added tax, and other taxes and fees.
  In the event of importation of the aforementioned food products, the competent customs office shall collect this fee and remit it to the Egyptian Tax Authority.

- Gasoline and Diesel Fuel Products: Gasoline products of all types shall be subject to a fee of 30 piasters per litre sold, and diesel fuel products shall be subject to a fee of 25 piasters per litre sold.

- Mobile Phone Devices, Parts, and Accessories:

  - Mobile phone devices, their parts, and all related accessories shall be subject to a fee of 5% of their value, plus value-added tax and other applicable taxes and fees.

  - Parts and components required for the production of mobile phone devices and their accessories, which are imported by factories and companies for the purpose of local manufacturing, shall be exempt from the State Financial Resources Development Fee.

  - The finished products of such devices, their parts, and accessories manufactured locally shall also be exempt from this fee.

- Tobacco and Tobacco Products:

  - Raw or unmanufactured tobacco and tobacco waste in all forms shall be subject to a fee of EGP 1.50 per kilogram of net weight.

Maher Milad Iskander & Co.
46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
eg.Andersen.com
email info@eg.Andersen.com

- Manufactured tobacco, other types of manufactured tobacco or manufactured tobacco substitutes, homogenised or reconstituted tobacco, shisha tobacco, and tobacco extracts and essences shall be subject to a fee of EGP 3 per kilogram of net weight.

- Imported Finished Iron Products:

  All types of finished iron products imported from abroad, whether alloy or non-alloy, provided that they are sold directly in the domestic market, and falling under Customs Tariff Headings (72.8 – 72.9 – 72.10 – 72.11 – 72.12 – 72.13 – 72.14 – 72.16) of Chapter (72) of the Harmonized Customs Tariff, shall be subject to a fee of 10% of the market value determined for customs purposes, plus customs duties, value-added tax, and other taxes and fees.

- Internet Services for Companies and Commercial Establishments: a fee of 2.5% of the value of internet bills for companies and commercial establishments.

The Implementing Regulations of this Law shall be issued by a decree of the Minister of Finance and shall specify the procedures and deadlines for the collection and remittance of the fee stipulated in the first paragraph of this Article.

Entities responsible for collecting the fee stipulated in the first paragraph of this Article shall be obliged to submit a monthly return to the Ministry of Finance indicating the amounts collected, in accordance with the provisions of the Implementing Regulations of this Law.

Failure to remit the proceeds of the fee within the prescribed deadline, without an excuse accepted by the Minister of Finance or his delegate, shall be punishable by a fine of not less than EGP 5,000 and not exceeding EGP 50,000, in addition to a late payment charge of 2% of the unpaid fee for each month of delay until the date of payment.

Any fraction of a month or of an Egyptian pound shall be treated as a full month or a full Egyptian pound, respectively. In all cases, the late payment charge shall not exceed the amount of the prescribed fee.

The Minister of Finance or his delegate may, until the institution of criminal proceedings, reach a settlement with the entity responsible for collecting and remitting the fee, in consideration of the payment of an amount equivalent to 100% of the unremitted fee proceeds.

Maher Milad Iskander & Co.
46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
eg.Andersen.com
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Where criminal proceedings have already been instituted but no final judgment has been issued, settlement may be reached in consideration of the payment of an amount equivalent to 150% of the unremitted fee proceeds.

- Certain Imported Goods and Products:

  A fee of 10% of the invoice value for customs purposes, plus customs duties, shall be imposed on the following items:

  - Salmon and salmon fillets falling under Customs Tariff Headings (03.02 – 03.03 – 03.04 – 03.05).
  - Fish falling under Customs Tariff Heading (0303.60) and its subheadings.
  - Shrimp (prawns) and lobsters falling under Customs Tariff Heading (03.06).
  - Blue-veined cheeses falling under Customs Tariff Heading (0406.40).
  - Anchovies and caviar falling under Customs Tariff Heading (16.04).
  - Prepared or preserved crustaceans, molluscs, and aquatic invertebrates falling under Customs Tariff Heading (16.05).
  - Nuts and fruits, whether fresh or dried, falling under Customs Tariff Headings (08.01 – 08.02 – 08.03 – 08.04 – 08.08 – 0809.20 – 0809.30 – 0809.40 – 08.10 – 0813.20).
  - Roasted coffee and chocolate falling under Customs Tariff Headings (0901.21 – 0901.22 – 1806.31 – 1806.32 – 1806.90).
  - Food grinders and mixers, electric shavers, hair dryers, other electrothermic hairdressing appliances, hand dryers, electrothermic appliances for preparing coffee and tea, domestic bread toasters, headphones, earphones, and headsets combined with microphones, falling under Customs Tariff Headings (8509.40 – 8510.10 – 8516.31 – 8516.32 – 8516.33 – 8516.71 – 8516.72 – 8516.79 – 8518.30).
  - Wristwatches, pocket watches, and similar watches falling under Customs Tariff Headings (91.01 – 91.02) and their subheadings.

Maher Milad Iskander & Co.
46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
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email info@eg.Andersen.com

- Tricycles, scooters, pedal cars, and similar wheeled toys, dolls' carriages, and other children's toys falling under Customs Tariff Heading (9503.00).

- Cigarette lighters and other lighters, whether refillable or non-refillable, falling under Customs Tariff Headings (9613.10 – 9613.20).

Article (2):

The bases subject to the fee stipulated in Item (1) of Article (1) shall be determined on the basis of the taxable base used for the assessment of schedular tax in accordance with the provisions of the Income Tax Law promulgated by Law No. 157 of 1981. This fee shall become due together with the schedular tax and shall be subject to the same provisions applicable thereto.

The fee stipulated in Item (1) shall not apply to real estate disposals referred to in Article (19) of Law No. 157 of 1981 or to the agricultural exploitation of horticultural crops.

Employees whose income is subject to salaries tax, as well as the categories referred to in Paragraph (Second) of Item (1) of Article (1) of this Law, whose total annual income exceeds EGP 18,000, shall be obliged to submit an annual tax return to the competent Tax Office within two months following the end of the year. Such return shall specify the amounts received by each of them and the entities from which such amounts were received during the year to which the return relates.

Article (3):

The fee stipulated in Article (1) of this Law shall be collected in addition to the taxes and fees prescribed under the laws governing them in respect of the same income or event subject to the fee imposed by this Law. All provisions stipulated in the aforementioned laws shall apply to such fees.

With the exception of the fee stipulated in Paragraph (Second) of Item (1) of Article (1), the fee shall not be payable in cases where the relevant income or service is exempt from the applicable tax or fee pursuant to those laws or any other laws.

Maher Milad Iskander & Co.
46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
eg.Andersen.com
email info@eg.Andersen.com

Article (4):

Without prejudice to the provisions of Article (3), no exemption from the fee shall be granted unless such exemption is expressly provided for.

Article (5):

The entire proceeds of the fee stipulated in this Law shall accrue to the State Public Treasury.

Article (6):

This Law shall be published in the Official Gazette and shall enter into force on the day following the date of its publication, with the exception of the fee imposed on net profits from commercial and industrial activities and non-commercial professions, which shall apply as of the 1984 tax year or the financial year ending during that year, provided that the end of such financial year falls after the date of entry into force of this Law.

Each Minister shall, within the scope of his respective competence, issue the decrees necessary for the implementation of this Law.

This Law shall be stamped with the Seal of the State and shall be enforced as one of its laws.

Report of the Joint Committee

Report of the Joint Committee Comprising the Plan and Budget Committee and the Bureau of the Constitutional and Legislative Affairs Committee on the Draft Law Imposing a State Financial Resources Development Fee (Law No. 147 of 1984).

At its session held on 1 October 1984, the People's Assembly referred the Draft Law Imposing a State Financial Resources Development Fee to the Joint Committee comprising the Plan and Budget Committee and the Bureau of the Constitutional and Legislative Affairs Committee for examination, study, and submission of a report thereon.

Accordingly, the Committee convened a meeting for this purpose on the same date, attended by the Minister of Finance

Having examined the proposed Draft Law and its Explanatory Memorandum, and having reviewed the provisions of the Constitution and the following laws:

Maher Milad Iskander & Co.
46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
eg.Andersen.com
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- Law No. 157 of 1981 Promulgating the Income Tax Law.
- Law No. 111 of 1980 Promulgating the Stamp Duty Law.
- Law No. 46 of 1978 Promulgating the Tax Justice Law.
- Law No. 97 of 1959 Concerning Passports.
- Law No. 36 of 1965 Promulgating the Nationality Law.
- Law No. 89 of 1960 Concerning the Entry, Residence, and Departure of Foreign Nationals into and from the Territory of the Arab Republic of Egypt.
- Law No. 294 of 1954 Concerning Weapons and Ammunition.
- Law No. 66 of 1973 Concerning Traffic.
- Law No. 173 of 1958 Requiring the Obtaining of a Permit Prior to Employment with Foreign Entities.
- Law No. 119 of 1983 Promulgating the Law on Civil Aviation Fees and Charges for the Exercise of Air Traffic Rights and the Use of Buildings and Land at Airports and Airports.
- Law No. 70 of 1964 Concerning the Imposition of Notarisation and Real Estate Registration Fees.
- Law No. 53 of 1980 Imposing a Departing Passengers Service Fee.
- The Military and National Service Law Promulgated by Law No. 127 of 1980.

And having heard the explanations provided by the Minister of Finance and the discussions ...

In order to achieve social justice and social solidarity and to strengthen the economic foundations provided for in the Constitution.

And with a view to developing the State's financial resources so as to enable it to implement the comprehensive development plan without increasing the burdens borne by the broad segments of the population and low-income earners or reducing the financial allocations designated for these groups.

It was therefore deemed appropriate to impose a fee named the "State Financial Resources Development Fee" at low percentage rates or in fixed amounts, applicable to high-income earners and certain services.

Maher Milad Iskander & Co.
46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
eg.Andersen.com
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To achieve this objective, the accompanying Draft Law was prepared. Article (1) thereof provides for the imposition of the State Financial Resources Development Fee on the income and services specified therein.

Article (2) thereof sets out the method for determining the income subject to this fee, whereby such income shall be determined in accordance with the rules and bases adopted for assessing the schedular tax on income prescribed under Law No. 157 of 1981.

Given that the value of real estate disposals referred to in Article (19) of the aforementioned Law is subject to a fixed tax at a rate of 5% of the value of the disposal, without any determination of profits, and that the agricultural exploitation of horticultural crops is likewise taxed according to specific rules linked to agricultural land tax, which is also a fixed tax, it was deemed appropriate to exempt both from this fee.

Since the income of employees, chairpersons and members of companies' boards of directors, and other categories referred to in Paragraph (Second) of Item (1) of Article (1) may be received from multiple entities, it was stipulated that persons falling within these categories whose total

annual income exceeds EGP 18,000 shall be obliged to submit an annual tax return to the competent Tax Office within two months following the end of the financial year.

Such return shall specify the amounts received by each person and the entities from which such amounts were received during the year to which the return relates.

Article (3) provides that this fee shall be collected in addition to any taxes or fees currently imposed on the same income or service.

Article (3) also includes a provision stipulating that this fee shall not apply in cases exempt from taxes or fees pursuant to general or special laws, with the exception of the income referred to in Paragraph (Second) of Item (1) of Article (1) of the Draft Law.

Article (4) of the Draft Law provides that no exemption from the fee shall be granted unless such exemption is expressly stipulated, without prejudice to the provisions of Article (3) thereof.

Article (5) provides that the entire proceeds of the fee shall accrue to the Public Treasury.

Maher Milad Iskander & Co.
46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
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Article (6) provides that this Law shall be published in the Official Gazette and shall enter into force on the date of its issuance, with the exception of the fee imposed on net profits from commercial and industrial activities and non-commercial professions, which shall apply as of the 1984 tax year or the financial year ending during that year, provided that the end of such financial year falls after the date of entry into force of this Law.

The Committee introduced certain amendments to the Draft Law under consideration, as follows:

First: Addition of the Following Provision:

"If a taxpayer is subject to more than one schedular tax, the fee shall apply to the amount exceeding EGP 18,000 of the aggregate taxable bases of the schedular taxes referred to in this Item."

This provision was added to the end of Item (1) of Article (1) of the Draft Law.

The Committee introduced this amendment to ensure the collection of the maximum possible amount of revenue where a taxpayer carries out multiple different activities.

Second: Amendment of the First Paragraph of Item (7) of Article (1) to Read as Follows:

"EGP 50 for each work permit issued for employment abroad or with any foreign entity, organisation, or foreign project in the Arab Republic of Egypt, and EGP 100 for each year upon renewal."

Third: Deletion of Item (10) of Article (1).

Consequently, the numbering of the Items of this Article was rearranged.

The Committee, having approved the Draft Law under consideration, respectfully requests the esteemed Assembly to approve it, as amended, in the form attached hereto.

Maher Milad Iskander & Co.
46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
eg.Andersen.com
email info@eg.Andersen.com

Explanatory Memorandum to the Draft Law on the State Financial Resources Development Fee

In order to achieve social justice and social solidarity and to strengthen the economic foundations provided for in the Constitution.

And with a view to developing the State's financial resources so as to enable it to implement the comprehensive development plan without increasing the burdens borne by the broad segments of the population and low-income earners or reducing the financial allocations designated for these groups.

It was deemed appropriate to impose a fee named the "State Financial Resources Development Fee" at low percentage rates or in fixed amounts on high-income earners and certain services.

To achieve this objective, the accompanying Draft Law was prepared.

Article (1) thereof provides for the imposition of the State Financial Resources Development Fee on the income and services specified therein.

Article (2) thereof sets out the method for determining the income subject to this fee, whereby such income shall be determined in accordance with the rules and bases adopted for assessing the schedular tax on income prescribed under Law No. 157 of 1981.

Given that the value of real estate disposals referred to in Article (11) of the aforementioned Law is subject to a fixed tax at a rate of 5% of the value of the disposal, without any determination of profits, and that the agricultural exploitation of horticultural crops is likewise subject to tax calculated according to specific rules linked to agricultural land tax, which is also a fixed tax, it was deemed appropriate to exempt both from this fee.

Since the income of employees, chairpersons and members of companies' boards of directors, and other categories referred to in Paragraph (Second) of Item (1) of Article (1) may be received from multiple entities, it was stipulated that persons falling within these categories whose total annual income exceeds EGP 18,000 shall be obliged to submit an annual tax return to the competent Tax Office within two months following the end of the financial year.

Such return shall specify the amounts received by each person and the entities from which such amounts were received during the year to which the return relates.

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46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
eg.Andersen.com
email info@eg.Andersen.com

Given that the State Financial Resources Development Fee has an independent legal character distinct from the taxes or fees imposed on the same income or service subject to taxation or fees, Article (3) provides that this fee shall be collected in addition to any taxes or fees currently imposed on the same income or service.

Article (3) also includes a provision stipulating that this fee shall not apply in cases exempt from taxes or fees pursuant to general or special laws, with the exception of the income referred to in Paragraph (Second) of Item (1) of Article (1) of the Draft Law.

Article (4) of the Draft Law provides that no exemption from the fee shall be granted unless such exemption is expressly stipulated, without prejudice to the provisions of Article (3) thereof.

Article (5) provides that the entire proceeds of the fee shall accrue to the Public Treasury.

Article (6) provides that this Law shall be published in the Official Gazette and shall enter into force on the date of its issuance, with the exception of the fee imposed on net profits from commercial and industrial activities and non-commercial professions, which shall apply as of the 1984 tax year or the financial year ending during that year, provided that the end of such financial year falls after the date of entry into force of this Law.

The Minister of Finance has the honour of submitting the accompanying Draft Law, prepared in the legal form approved by the Legislation Department of the State Council at its session held on 15/ 9/1984.

Your approval is kindly requested for its referral to the People's Assembly.

Dated: 15 September 1984.

Maher Milad Iskander & Co.
46 el Thawra Street Heliopolis, Cairo, Egypt | 557-580-579 | t +2(02)22911276 f +2(02)22911349
eg.Andersen.com
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