



# Federal Inland Revenue Authority

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## **INCOME TAX REGULATION NO. 78/2002**

### **COUNCIL OF MINISTERS REGULATIONS NO. 78/2002 REGULATIONS ISSUED PURSUANT TO THE INCOME TAX PROCLAMATION**

These Regulations are issued by the council of Ministers pursuant to Article (5) of the Definitions of Powers and Duties of the Executive Organs of the Federal Democratic Republic of Ethiopia Proclamation No. 4/1995 (as amended) and Article 117 of the Income Tax Proclamation No. 286/2002



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## PART I

### General

#### 1. Short Title

These Regulations may be cited as the "Council of Ministers Income Tax Regulations No. 78/2002."

#### 2. Definitions

1. In these Regulations:

- a) "Proclamation" means the Income Tax Proclamation No.286/2002.
- b) "Tax Authority" shall mean the Federal Inland Revenue authority Head Office or any of its branch offices established in any part of Ethiopia and the tax authorities of the regional states;

2. A word or term in these Regulations shall have the same meaning that it has in the Proclamation;



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## PART II

### **Tax Payable Under Schedule "A"**

#### **3. Income Exempt from Tax**

The following categories of payments in cash or benefits in kind shall be excluded from computation of income taxable under Schedule "A";

- a) Amounts paid by employers to cover the actual cost of medical treatment of employees;
- b) Allowances in lieu of means of transportation granted to employees under contract of employment;
- c) Hardship allowance;
- d) Amounts paid to employees in reimbursement of traveling expenses incurred on duty;
- e) Amounts of traveling expense paid to employees recruited from elsewhere than the place of employment on joining and completion of employment or in case of foreigners traveling expenses from or to their country, provided that such payment are made pursuant to specific provisions of the contract;
- f) Allowances paid to members and secretaries of boards of public enterprises and public bodies as well as to members and secretaries of study groups set up by the Federal or Regional Government;
- g) Income of persons employed for domestic duties;
- h) The Tax Authority is empowered to determine the amount of payments specified under Article 3(b), (d) and (e);

#### **4. Adding Tax on Income**

If the tax on income from employment, instead of being deducted from the salary or wage of the employee, is paid by the employer in whole or in part, the amount so paid shall be added to the taxable income and shall be considered as part thereof.



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## **PART III**

### **Tax Payable Under Schedule "B"**

#### **5. Taxable Income**

Pursuant to Part III of the Proclamation, taxable income from sources chargeable under Schedule "B" shall be calculated as follows:

1. Gross income shall include:
  - a) All payments in cash and all benefits in kind received by the lessor from the lessee;
  - b) All payments made by the lessee on behalf of the lessor according to the contract of lease;
  - c) The value of any renovation or improvement made under the contract of lease to the land or building, where the cost of such renovation or improvement was borne by the lessee in addition to rent payable to the lessor;
2. In calculating taxable income, only those items mentioned under Article 16 (1) (C) of the Proclamation shall be deductible from gross income.

#### **6. Advance Payments**

Unless the tax payer maintains books of account, if the amount of rent paid to the lessor or sub-lessor covers a period longer than one (1) year, the total amount of income from such rent shall be attributable to the fiscal year in which the payment was made, but the tax on such income payable for said fiscal year shall be computed by prorating the taxable income over the number of years covered by the amount paid.

#### **7. Business Lease**

Income from the lease of business, including goods, equipments and buildings which are part of the normal operation of a business, shall be taxable under Schedule "C"



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## PART IV

### **Tax Payable Under Schedule "C"**

#### **8. Deductible Expenses**

Pursuant to Article 20 of the Proclamation, the following expenses shall be deductible from gross income in calculation taxable income;

1. The direct cost of producing the income, such as the direct cost of manufacturing, purchasing, importations, selling and such other similar costs;
2. General and administrative expenses connected with the business activity;
3. Premiums payable on insurance directly connected with the business activity;
4. Expenses incurred in connection with the promotion of the business inside and outside the country, subject to the limits set by the directive issued by the Minister of Revenue.
5. Commissions paid for services rendered to the business, provided that:
  - a) Said services were in fact rendered;
  - b) The amount paid as commission for said services correspond to the normal rates and paid by other businesses or persons or bodies similarly situated for similar services rendered in similar circumstances.
6. In the case of a business located and operating in Ethiopia as the branch, subsidiary or associated company of a business located and operating abroad, no payment of any kind made to the holding or associated company of the business in Ethiopia shall be accepted as deduction from gross income in calculating the taxable income unless:
  - a) The payment in question was made for services actually rendered; and
  - b) Said service was necessary for the business and could not be performed by other persons or bodies or by the business itself at a lower cost.
7. If the Income Tax Authority has reason to consider that the total amount of salaries and other personal emoluments payable to the manager or managers of a private limited company is exaggerated, it may reduce said amount for taxation purposes to the limit which, in view of operations of the company, appears justifiable, either by disallowing the payments made to more than one manager or in any other way which may be just and appropriate.
8. Sums paid as salary, wages or other emoluments to the children of the proprietor or member of the partnership shall only be allowed as deduction if such employees have the qualifications required by the post.



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## 9. Non-Deductible Expenses

1. In addition to the items listed under Article 21 of the Proclamation, expenditures of the following nature shall not be allowed as deduction;
  - a) Sum paid as salary, wages or other personal emoluments to the proprietor or partner of the enterprise;
  - b) Expenditure for maintenance or other private purpose for persons mentioned in Sub-Article (1) (a);
  - c) Losses not connected with or not arising out of the activity of the enterprise.
2. For purposes of Article 21 (1) (j) of the Proclamation "Representation Allowance" shall mean hospitality expenses incurred in receiving guests coming from outside of the enterprise in connection with the promotion and enhancement of the business.
3. For purposes of Article 21 (1) (n) of the Proclamation "entertainment" means the provision of food, beverages, tobacco, accommodation, recreation or hospitality of any kind to any person whether directly or indirectly.

## 10. Deductible Interest

The rate of interest specified under Article 21 (1) (e) of the Proclamation shall be allowed as deductible if it is paid;

1. To lending institutions recognized by the National Bank of Ethiopia;
2. To foreign banks permitted to lend to enterprises in Ethiopia;
3. Notwithstanding the provisions of Sub-Article (2) above, interest aid to foreign banks may only be deductible upon fulfilling the following:
  - a) The lending bank shall, prior to the granting of any loan to any such person, file a declaration in writing with the Tax Authority where in it informs said Authority concerning all loans granted to any person liable to pay income tax in Ethiopia;
  - b) The borrower shall withhold 10% from the gross interest payable to the lender and transfer same to the Tax Authority within two months of the end of the fiscal year;



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## 11. Conditions for Deduction Gifts and Donations

1. For purposes of Article 21 (2) of the Proclamation gifts and donations shall be allowed as deductions on the following conditions:
  - a) If the recipient of the donation is registered as welfare organization and where it is certified by the registering authority that the organization has record of outstanding achievement and its utilization of resources and accounting system operates with transparency and accountability;
  - b) If the contribution is made in response to emergency all issued by the Government to defend the sovereignty and integrity of the country, to prevent man made or natural catastrophe, epidemic or for any other similar cause;
  - c) Donation made to non-commercial education or health facilities.
2. The grant and donation made for purposes listed above may only be allowed as deduction where the amount of the donation or grant does not exceed 10% of taxable income of the taxpayer.

## 12. Loss Carry Forward

For purposes of Article 28 of the Proclamation loss may be carried forward where the books of account showing the loss are acceptable to the Tax Authority.

## 13. Depreciation Allowance

1. Subject to the provisions of Article 23 of the Proclamation deductions shall be granted only to taxpayers who keep satisfactory records showing:
  - a) The date and cost of acquisition of the asset;
  - b) The total amount deducted for depreciation since the date of acquisition.
2. Any taxpayer claiming deductions for depreciation shall furnish the Tax Authority with satisfactory evidence that the data mentioned in Sub-Article (1) shown in the records are true and correct.
3. Except as otherwise provided by law, gain obtained as a result of re-evaluation of assets shall not be basis for depreciation.
4. Depreciation shall not be allowed for assets in respect of which all capitalized costs have been fully recovered if the transfer of such assets is made between related persons.





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## 14. Participation Deduction

1. For purposes of Article 27 of the Proclamation reinvestment of profit of a resident share company or registered partnership may only be allowed as deduction in an amount not exceeding 5% of the taxable income of each accounting year.
2. If the taxpayer transfers the share or capital contribution in respect of which deduction was allowed, the amount deducted shall be part of the taxable income of the accounting year in which the transfer was effected and shall be taxed as such.
3. Purchase of shares and capital contributions made between related persons shall not be allowed as deduction under Article 27 of the Proclamation.



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## PART V

### Other Incomes

#### **15. The Method of Calculating Gain Obtained from, the Transfer of Capital Assets**

For purposes of Article 37 (1) of the Proclamation calculation of capital gains shall be made as follows:

1. When calculating the gain realized from the alienation of capital assets, the basis of calculation of the tax shall be the historical cost of the building or the par value of the share, as appropriate.
2. The gain obtained from the alienation of capital assets is the gain realized over the historical cost of the building or the par value of the share, as appropriate.
3. When calculating the capital gain specified under sub-Article (2), inflation adjustment at a rate determined by the appropriate authority, in respect of buildings, taxes paid for the land and the building shall be allowed as deduction.
4. When calculating the capital gain realized from the alienation of buildings, the cost registered with the appropriate government body at the time of issuance of permit for the construction of the building shall be taken to the cost of constructing the building.
5. Tax payable on gain realized from the alienation of buildings shall be applicable only to building municipal areas.

#### **16. Exemption**

For purposes of Article 37 (2) of the Proclamation building used for dwelling shall be exempt from capital gains only, if such building is fully used for dwelling for two years prior to the date of alienation.

#### **17. Income from Rental of Property**

For purposes of Article 35 of the Proclamation Income from rental of property shall mean gross income derived by a person not engaged in regular trade from casual rent of movable and immovable property.



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## PART VI

### **Declaration of Income & Assessment of Tax**

#### **18. Categories of Taxpayers**

Category "A", category "B" and category "C" taxpayers are classified as follows:

1. Category "A" which shall include the following persons and bodies:
  - a) Any company incorporated under the laws of Ethiopia or in a foreign country;
  - b) Any other business having an annual turnover of Birr 500,000(Five hundred thousand Birr) or more;
2. Category "B", unless already classified in category "A", any business having an annual turnover of over birr 100,000(One hundred thousand Birr);
3. Category "c", unless already classified in Categories "A" and "B" whose annual turnover is estimated by the Tax Authority as being up to Birr 1000,000 (One hundred thousand Birr);
4. The Minister of Finance and Economic development may by directive increase or decrease the annual turnover specified above.

#### **19. Maintenance of Accounts**

Category "A" and "B" taxpayers shall maintain the following records and accounts:

1. Category "A" taxpayers shall at the end of the year submit to the Tax Authority a balance sheet and profit and loss statement and the detail of the following:
  - a) Gross profit and the manner in which it is computed;
  - b) General and administrative expense
  - c) Depreciation; and
  - d) Provisions and reserves,
2. Category "B" taxpayers shall at the end of the year submit to the Tax Authority profit and loss statement.
3. All entries in the records and account referred to in sub-Article 1 and 2 hereof shall be supported by appropriate vouchers.



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## 20. Vouchers

1. Taxpayers who have the obligation to maintain books of account shall have to register with the Tax Authority the type and quantity of vouchers they use before having such vouchers printed.
2. Any printing press before printing vouchers of taxpayers shall ensure that the type and quantity of such vouchers is registered with the Tax Authority.

## 21. Standard Assessment For Category "C" Taxpayers

1. For purposes of Article 68 of the Proclamation category "C" taxpayers shall pay tax in accordance with schedule "1" and "2" attached with these Regulations.
2. Where a taxpayer derives income from more than one business activities and such income has not been aggregated, the Tax Authority shall aggregate the taxable income of each activity indicated in Schedule "2" and "3" of these Regulations and shall apply the tax rate under which the sum falls.
3. If category "C" taxpayer maintains book of accounts acceptable to the Tax Authority, shall pay the tax on the basis for such books of account.
4. Where the Tax Authority finds that the taxpayer obtained gross revenue in excess of Birr 100,000 as a result of engaging in new business activity it shall assess the tax on the basis of such findings.
5. Regional Governments and city administrations may modify the standard assessment rate specified in the Schedules attached with these Regulations.

## 22. Declaration of Income

1. Category "C" taxpayer shall within the period prescribed under Article 68(2) of the Proclamation declare to the Tax Authority:
  - a) His annual turnover;
  - b) The amount derived from a source other than his regular operations;
  - c) The type of business carried on is changed;
2. The Tax Authority may, on the basis of declaration submitted by category "A", "B" and "C" tax-payers, and on the basis of other information and surrounding circumstances, determine whether the taxpayer shall continue in the same category or his category be changed for the



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following tax year.

3. If a non resident person operates his business activity through an agent or agents the non-resident person and the agent or agents shall be jointly responsible for submitting the declaration of income and payment of the tax thereon.

## 23. Place of Declaration of Income

1. Declaration of income shall be made to the Federal or Regional Tax Authority, as appropriate.
2. If a resident taxpayer is engaged in more than one business activities he shall declare his income to the Tax Authority at the place the head office of the business is situated.
3. A non-resident taxpayer shall declare his income to the Tax Authority at the place where he derived most of his income.
4. Notwithstanding the provisions of the preceding sub-Articles, unless it is specifically otherwise provided by law, a regional tax payer who operates business with licenses issued by more than one region or city administration shall declare his income and pay the tax thereon, to the Tax Authority of each such region or city administration which issued the business license.

## 24. Withholding Scheme

Organizations having legal personality, private non-profit organizations and non-governmental organizations shall, pursuant to article 53(2) of the Proclamation, withhold income tax of 2% from payments they make to tax payers providing the following goods and services.

1. Supply of goods involving more than Birr 10,000 in any one transaction or one supply contract;
2. Rendering of the following Services involving more than birr 500 in one transaction or one service contract;
  - a) Consultancy service;
  - b) Designs, written materials, lectures and dissemination of information;
  - c) Lawyers, accountants, auditors and other services of similar nature;
  - d) Sales persons, arts and sports professional, and brokers including insurance brokers and other commission agents;



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- e) Advertisements and entertainment programs for television and radio broadcasts;
  - f) Construction services;
  - g) Advertisement services
  - h) Patents for scientific and intellectual works;
  - i) Rent or lease of machineries' building and other goods including computers;
  - j) Maintenance services
  - k) Tailoring;
  - l) Printing;
  - m) Insurance,
3. The Minister of Finance and Economic Development may be directive increase or decrease the list of goods and services or the threshold.
  4. Splitting procurements which otherwise should be made in single transaction, with the intention of hindering the withholdi8ng of tax, shall be a criminal offence punishable under the Proclamation.

## **25. Obligations of Withholding Agents**

1. Any person who by law is required to withhold tax from payments to be made for the supply of goods or rendering of services listed under Article 24 above shall have the following obligations:
  - a) Issue serially numbered official receipt to persons and organizations from whom tax is withheld;
  - b) Fill in a form to be supplied by the Tax Authority the name, the tax payer identification number (If supplied) of a person or organization to whom payment is made, the total amount of money paid and tax withheld:
  - c) Person and organization withholding the tax shall transfer to the Tax Authority the amount withheld within the month, together with the form indicated under Sub-Article (1) above.
2. The Tax Authority shall prepare and distribute the form mentioned under (b) above.



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## PART VII

### **Miscellaneous**

#### **26. Information**

Information shall be supplied only to the extent authorized by Article 39 of the Proclamation, where a person seeking the information submits a written request to the head of the Tax Authority; and the head of the Tax authority authorizes in writing the supply for such information;

#### **27. Directives**

The Minister of Revenue may issue directives for the proper implementation of these Regulations.

#### **28. Repeal**

The income Tax Regulations No. 258/1962 is repealed by these Regulations

#### **29. Effective Date**

These Regulations shall come into force as of the 19<sup>th</sup> day of July, 2002.  
Done at Addis Ababa, this 19<sup>th</sup> day of July 2002.



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## SCHEDULE 1

### CATEGORY "C" PRESUMPTIVE TAX

NO.	Business Sectors	AAPR	Tax Free	PRESUMPTIVE TAX PER YEAR																			
				Up To	10001-10000	15001-15000	20001-20000	25001-25000	30001-30000	35001-35000	40001-40000	45001-45000	50001-50000	55001-55000	60001-60000	65001-65000	70001-70000	75001-75000	80001-80000	85001-85000	90001-90000	95001-95000	100000
1	Fruit & Vegetables Trade	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
2	Natural Honey, Butter & related Trades	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
3	Edible Oil & its by-Product	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
4	Skin & Hide Trade	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
5	Civet Trade	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
6	General manufacturing industries production, factory level	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
7	General Merchandise Trade & Grocery	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
8	Sport Goods Trade	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
9	Office Cafeteria	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
10	Incense Trade only	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
11	Sugar Distribution	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
12	Candy & Sweet Production	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
13	Food items supply	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100	
14	Salt Trade	12	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1620	1710	1800	1890	2000	2120	2240	





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NO.	Cont. Business Sectors	AAPR	Tax Free	PRESUMPTIVE.TAX.PER.YEAR																		
				Up To	10001-	15001-	20001-	25001-	30001-	35001-	40001-	45001-	50001-	55001-	60001-	65001-	70001-	75001-	80001-	85001-	90001-	95001-
				10000	15000	20000	25000	30000	35000	40000	45000	50000	55000	60000	65000	70000	75000	80000	85000	90000	95000	100000
15	Building Contraction	13	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1628	1725	1823	1920	2050	2180	2310
16	Cereal & Pulses Trade	13	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1628	1725	1823	1920	2050	2180	2310
17	Coffee Trade	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
18	Fabric & Treads Trade	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
19	cosmetics & Perfume Trade	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
20	Household Utensils Trade (dining Kitchen,& the likes)	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
21	Glass Works & Trade	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
22	Pepper & Spices Trade	15	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1643	1755	1868	2000	2150	2300	2450
23	Cemetery status Work	15	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1643	1755	1868	2000	2150	2300	2450
24	Bed & mattress production & Trades	15	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1643	1755	1868	2000	2150	2300	2450
25	Printing Press	15	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1643	1755	1868	2000	2150	2300	2450
26	Metal & building materials Trade	16	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1650	1770	1890	2040	2200	2360	2520
27	Animal & Animal products Trade	18	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1665	1800	1940	2120	2300	2480	2660
28	Hop & Malt Trade	20	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1680	1830	2000	2200	2400	2600	2800
29	Barter Transaction	20	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1680	1830	2000	2200	2400	2600	2800
30	Vehicles Spare parts Trade & Workshop Service	20	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1680	1830	2000	2200	2400	2600	2800



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NO.	Cont. Business Sectors	AAPR	Tax Free	PRESUMPTIVE.TAX.PER.YEAR																		
				Up To	10001-	15001-	20001-	25001-	30001-	35001-	40001-	45001-	50001-	55001-	60001-	65001-	70001-	75001-	80001-	85001-	90001-	95001-
				10000	15000	20000	25000	30000	35000	40000	45000	50000	55000	60000	65000	70000	75000	80000	85000	90000	95000	100000
31	Jute Trade	23	5217	110	225	340	455	615	788	960	1133	1305	1478	1650	1823	2020	2250	2480	2710	2940	3170	3400
32	Kindergarten (Private)	23	5217	110	225	340	455	615	788	960	1133	1305	1478	1650	1823	2020	2250	2480	2710	2940	3170	3400
33	Shoe making & Repair	23	5217	110	225	340	455	615	788	960	1133	1305	1478	1650	1823	2020	2250	2480	2710	2940	3170	3400
34	Charcoal Trade	25	4800	130	255	380	518	705	893	1080	1268	1455	1643	1830	2050	2300	2550	2800	3050	3300	3550	3800
35	Construction Materials Production & Trade	25	4800	130	255	380	518	705	893	1080	1268	1455	1643	1830	2050	2300	2550	2800	3050	3300	3550	3800
36	Laundry Services	25	4800	130	255	380	518	705	893	1080	1268	1455	1643	1830	2050	2300	2550	2800	3050	3300	3550	3800
37	Hunting Game Services	25	4800	130	255	380	518	705	893	1080	1268	1455	1643	1830	2050	2300	2550	2800	3050	3300	3550	3800
38	Electrical & Electronics Goods Supply & Repair	26	4615	140	270	400	555	750	945	1140	1335	1530	1725	1920	2180	2440	2700	2960	3220	3480	3740	4000
39	Hotels, Bars & Snakes	26	4615	140	270	400	555	750	945	1140	1335	1530	1725	1920	2180	2440	2700	2960	3220	3480	3740	4000
40	Wood & Timber Trade	27	4444	150	285	420	593	795	998	1200	1403	1605	1808	2040	2310	2580	2850	3120	3390	3660	3930	4200
41	Cotton Trade	27	4444	150	285	420	593	795	998	1200	1403	1605	1808	2040	2310	2580	2850	3120	3390	3660	3930	4200
42	Stationeries, Bookshops, Books & News Papers Trade	29	4138	170	315	460	668	885	1103	1320	1538	1755	1990	2280	2570	2860	3150	3440	3730	4020	4310	4600
43	Gold & Silver smith & Jewelry Trade	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
44	Tailoring services only	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
45	Souvenir, Ornaments & Gift Goods Trade	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
46	Cinema Houses	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800



# Federal Inland Revenue Authority

NO.	Cont. Business Sectors	AAPR	Tax Free	PRESUMPTIVE TAX PER YEAR																		
				Up To	10001-15000	15001-20000	20001-25000	25001-30000	30001-35000	35001-40000	40001-45000	45001-50000	50001-55000	55001-60000	60001-65000	65001-70000	70001-75000	75001-80000	80001-85000	85001-90000	90001-95000	95001-100000
				10000	15000	20000	25000	30000	35000	40000	45000	50000	55000	60000	65000	70000	75000	80000	85000	90000	95000	100000
47	Commission Agent for Goods	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
48	Barber & Beauty Salons	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
49	Traditional Clothes Weaving & Trade	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
50	Electrical lift work & repair	33	3636	210	375	570	818	1065	1313	1560	1808	2100	2430	2760	3090	3420	3750	4080	4410	4740	5205	5700
51	Health Care Services	34	3529	220	390	600	855	1110	1365	1620	1875	2200	2540	2880	3220	3560	3900	4240	4580	4980	5490	6000
52	Bed Service (Pensione) only	35	3429	230	405	630	893	1155	1418	1680	1950	2300	2650	3000	3350	3700	4050	4400	4750	5250	5775	6300
53	Leather clothes production, Tailor & Trade	35	3429	230	405	630	893	1155	1418	1680	1950	2300	2650	3000	3350	3700	4050	4400	4750	5250	5775	6300
54	Vehicles Seats upholstery Repair	35	3429	230	405	630	893	1155	1418	1680	1950	2300	2650	3000	3350	3700	4050	4400	4750	5250	5775	6300
55	Music & Video Shops	46	2609	340	615	960	1305	1650	2020	2480	2940	3400	3860	4320	4780	5460	6150	6840	7530	8220	8910	9600
56	Photograph & Photocopy Service	49	2449	370	683	1050	1418	1785	2230	2720	3210	3700	4190	4680	5355	6090	6825	7560	8295	9030	9765	10500
57	Tyre Repair only	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800
58	Fuel Stations including businesses, like shops, Cafeterias, Grocery & etc,	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800
59	Night clubs only	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800
60	stamp sales on commission	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800
61	Tobacco Distribution on Com.	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800



# Federal Inland Revenue Authority

NO.	Cont. Business Sectors	PRESUMPTIVE TAX PER YEAR																				
		AAPR	Tax Free	Up To	10001-	15001-	20001-	25001-	30001-	35001-	40001-	45001-	50001-	55001-	60001-	65001-	70001-	75001-	80001-	85001-	90001-	95001-
				10000	15000	20000	25000	30000	35000	40000	45000	50000	55000	60000	65000	70000	75000	80000	85000	90000	95000	100000
62	Computers & Type Writer Training Center	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800
63	Tailoring Training Center	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800
64	Tyre sales Commission Agent	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800
66	Renting of Household Utensils	70	1714	630	1155	1680	2300	3000	3700	4400	5250	6300	7350	8400	9450	10500	11800	13200	14600	16000	17400	18800
67	Consultancy Service, Construction Administration, Finance, etc...	70	1714	630	1155	1680	2300	3000	3700	4400	5250	6300	7350	8400	9450	10500	11800	13200	14600	16000	17400	18800
68	Sales of Paintings & Drawings	70	1714	630	1155	1680	2300	3000	3700	4400	5250	6300	7350	8400	9450	10500	11800	13200	14600	16000	17400	18800
69	Transit Service	70	1714	630	1155	1680	2300	3000	3700	4400	5250	6300	7350	8400	9450	10500	11800	13200	14600	16000	17400	18800