

Process Mapping of Tax Amnesty Program for NGOs

Step	Description of tasks	Note
1. Approach Medium Taxpayers Office (MTO)	<ul style="list-style-type: none"> Filling your paperwork for obtaining tax clearance 	<ul style="list-style-type: none"> Make sure to have the most recent tax declaration forms and the license of the organization
2. Proceed to Customer Services department at MTO	<ul style="list-style-type: none"> Submission of tax documents to individual case managers Prepare authorization letter 	<ul style="list-style-type: none"> Authorization letter should be signed by director and deputy director of organization
3. General Unit of Data Registration	<ul style="list-style-type: none"> Obtain Tax forms (Izharnama) and declare your outstanding taxes including the additional taxes (fines) accrued Data are registered and records entered into the SIGTAS system 	<ul style="list-style-type: none"> Calculate your actual taxes and fines accrued throughout the years
4. NGOs Section	<ul style="list-style-type: none"> Handover of the documents (tax dossier) for review 	<ul style="list-style-type: none"> The NGOs section checks the documents and alerts the taxpayer after 20 days
5. Cashing Unit	<ul style="list-style-type: none"> Issuance of Tax vouchers and payment voucher for the taxpayer 	
6. Bank	<ul style="list-style-type: none"> Payment of Taxes to Bank Handing the Bank receipts to Clients Service department and the data will be entered in the SIGTAS system 	<ul style="list-style-type: none"> Have a copy of Bank receipts with you
7. Proceed to General Unit of Primary Tax Calculation	<ul style="list-style-type: none"> Intensive review of documents and primary tax calculation 	<ul style="list-style-type: none"> This step is time consuming and differs according to the number of outstanding years
8. Legal and Policy Unit	<ul style="list-style-type: none"> Appeal for issuance of Tax Amnesty Note 	<ul style="list-style-type: none"> See instruction 2 for the requisite and prerequisite documents
9. Go to General Directorate of NGOs in Ministry of Economy	<ul style="list-style-type: none"> A letter is issued for obtaining and fetching the High Commissioners' verdict 	<ul style="list-style-type: none"> This letter is necessary for proceeding with the process Estimated time is 2 days
10. Law Enforcement Unit	<ul style="list-style-type: none"> Evaluation of documents by review committee and decision-making 	<ul style="list-style-type: none"> Ensure all the documents in tax dossier is arranged appropriately If taxes are manipulated or miscalculated, case is sent

		back to General Unit of Primary Tax evaluation
11. Afghanistan Customs and Revenue department (Tax Amnesty Unit)	<ul style="list-style-type: none"> • Checking and verifying for application of amnesty to NGO • Issuance of the Tax exemption letter along with 6 month report for MoEC 	<ul style="list-style-type: none"> • A final review of documents will further happen at the Law Enforcement Unit too • Estimated time in this step is 2 weeks
12. Issuance of Tax Exemption letter	<ul style="list-style-type: none"> • Client is handed the letter at the General Unit of NGOs 	
13. Director of MTO	<ul style="list-style-type: none"> • Signs the letter 	
14. Archive	<ul style="list-style-type: none"> • Receipt and sending out letter of tax clearance 	

Process Mapping of Tax Amnesty for Civil Society Organizations and Non-governmental Organizations

Instructions for NGOs and not for profit organizations

1. Estimated time for successfully going through the process takes around 2 – 2.5 months. Plan accordingly and register before the deadline. Amnesty is due to finish on 28th October, 2018
2. To ensure the smooth delivery of Tax Amnesty services, organizations should have the following documents all the time:
 - Organization By-Laws
 - License
 - A copy of the High Commissioner’s verdict, which relates to the Ministry of Economy
 - List of donors for different project which the organization has undertaken
 - A copy of most recent tax form filed at MoF
 - Tax declaration form for wage withholding of employees
 - Tax declaration form for withholding taxes on behalf of tenant
 - A copy of the latest audit report of the organization
 - A copy of recent report bi-annual report to Ministry of Economy
 - Disclosing assets of the organization at the time of dissolution, in case it is not operational
 - List of employees of the company including the job description, salary and contact details (i.e. address, mobile number and family specifications)
3. Please be informed the Case Management section, Primary review unit, General Unit of NGOs and the Law Enforcement Unit is the most time consuming sections. Please make sure to have all the requisite and prerequisite documents of the organization in your Tax dossier.

Note: If you are interested for CFAC’s free technical and legal assistance for NGOs, please click [here](#).

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