

Taxpayers have the option of paying tax amounts due through electronic funds transfer. The process is simple and makes compliance easier, especially for those businesses and organizations with accounting and payment offices outside of Afghanistan.

The Electronic Transfer Process

Step 1:

Complete the appropriate tax return for the tax due.

Remember that electronic funds transfer is not the same as electronic tax return filing. Filing and payment are separate activities.

Step 2:

Calculate the total amount of tax to be paid to the Ministry of Finance.

All payments to the Afghanistan Ministry of Finance must be made in afghani.

If transferring from an overseas institution you may choose to transfer using your local currency (US dollars, euros, pounds sterling, etc.)

If you do send your payment in a currency other than afghani, your payment will be exchanged into afghani at the current Electronic Funds Transfer (EFT) rate used at Da Afghanistan Bank on the execution date of the transfer.

The exchange transaction may result in a credit or debit on your tax account at the Ministry of Finance if the rate of exchange varies on the day your payment is received from when the payment was originally made.

The Ministry of Finance will issue periodic statements if your account has a credit or a debit, and an appropriate adjustment made on your next tax payment.

If your account has a significant debit balance you may be required to clear this balance prior to your next tax payment.

Step 3:

Submit payment

If paying from an overseas institution, direct your financial institution to transfer your payment to:

- Beneficiary: Ministry of Finance
- Beneficiary Account Number: 1203041
- Beneficiary Bank: Da Afghanistan Bank (DAB), Kabul, Afghanistan
SWIFT code (BIC), AFGBAFKA

Through one of the following DAB correspondent banks:

US Dollars:

- Citibank, New York, SWIFT BIC: CITIUS33
Account Number: 10920169 or
- Bank of America, SWIFT BIC: BOFAUS6S
Account Number: 629008872

Euros:

- Deutschebank, SWIFT BIC: DEUTDEFF
Account Number: 1009501313 or
- Commerzbank, SWIFT BIC: COBADEFF
Account Number: 870107000

If paying from a financial institution in Afghanistan, direct them to make payment to:

Da Afghanistan Bank, account number 1203041 for credit to the Ministry of Finance.

The banking institution will have either a details or a comments field as part of their transfer process.

Step 4:

Immediately send an e-mail to the Ministry of Finance at EFT.tax@mof.gov.af including the following information:

- Your Taxpayer Identification Number (TIN)
- Your business name
- Tax by type(s) you are paying by wire transfer and the tax form serial number(s) covered by this payment.
- Amount you requested to transfer, and the currency used for the transfer
- The date you requested the transfer to be made
- A contact name, phone number, and preferred email address to confirm receipt of payment

Step 5:

Submit tax forms to Large Taxpayer Office, Ministry of Finance, Data Processing Unit.

Once your payment is verified as received at Da Afghanistan Bank, the Ministry of Finance will contact your business using the contact details provided in your original email to us.

Once you have received this notification you will be required to submit your original tax form(s) to the Large Taxpayer Office (LTO) of the Ministry of Finance, Data Processing Unit.

Note

Please ensure you include your Taxpayer Identification Number and the form serial number(s) covered by this payment in the Remittance Information field for SWIFT payment or Comments field for domestic inter-bank EFT. The form serial number is located in the upper right-hand corner of each tax form.

When you present these forms, the employees in the Data Processing Unit will verify your payment as received and will provide you with an official receipt.

Where to find information?

Afghanistan Revenue Department tax offices and Mustufiats provide forms, instructions, and guides to taxpayers free of charge, available both as printed and as downloadable versions from a new website <http://www.ard.gov.af>. The website also provides locations, contact numbers and hours of operation for Afghanistan Revenue Department tax offices and Mustufiats. Taxpayers also can download other useful information including various public announcements and rulings, questions & answers regarding wage withholding tax, the Income Tax Law 2009, and an Income Tax Manual. The manual discusses separately each article of the law, along with relevant regulations, often with helpful examples.

2012 03 06 001E

د افغانستان اسلامي جمهوریت
د مالی وزارت
د عوایدو لوی ریاست
۱۳۹۱

Islamic Republic of Afghanistan
Ministry of Finance
Afghanistan Revenue Department
1391
www.ard.gov.af

جمهوری اسلامی افغانستان
وزارت مالیه
ریاست عمومی عواید
۱۳۹۱