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**Islamic Emirate of Afghanistan  
Supreme Court  
General Directorate of Secretariate  
Correspondence Department  
Circular Section**

Circular No. 53

Date: 09/11/1444 – 29-May-2023

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**To:** The Officials of the Directorates of Cassations, Divisions, Appellate, and Primary Courts of the Islamic Emirate of Afghanistan!

Greetings,

The Supreme Court High Council's Session was held on 17-May-2023; the fourth issue was: ((The Ministry of Finance has requested through Letter No. (RVPO-53) that the courts should be directed to implement the provisions of Articles (23 & 24) of the Law on the Regulation of Taxes against those taxpayers who do not comply with the law and do not pay their taxes on time, as before.

The General Directorate of Research and Scrutiny of the Supreme Court has expressed its view that the application of the abovementioned provision doesn't have any problem from the point of view of Sharia)).

The High Council of the Supreme Court provided the following directions under Decision No. (4) of Approval No. (39) dated 17-May-2023: ((Based on the request of the tax authorities, for those taxpayers who do not pay the tax on time, the courts can issue a travel ban order or an order to block their property.

If the tax is paid from the defendant's property income, in this case, the court can issue an order for the payment of the property income tax, but if the property income is not enough for the tax, or there is no income and the need to sell the defendant's property is felt, in this case, the relevant court shall be obliged to ask the instruction of the Supreme Court regarding the sale of the defendant's property. The proceedings shall be carried out according to instructions.))

Therefore, the instruction of the High Council of the Supreme Court has been communicated to related Directorates of Cassations, Divisions, Appellate, and Primary Courts through this circular so that their legal/Sharia proceedings shall be carried out accordingly.

Respectfully,  
Mufti Abdul Rashid "Saeed"  
General Director of the Secretariate  
Supreme Court

*[Signed and stamped]*