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In the name of Allah, the Most Merciful, the Most Gracious.

All Praise be to Allah, Lord of the Worlds and Peace and Blessings be upon Prophet Mohammad (PBUH) and his family and companions.

**Decree of His Excellency Amir al-Momenin (may Allah Almighty protect him) on Tax Relief for Guilds (Shopkeepers and Hawkers)**

**No.** (560)

**Date:** 12 May 2024 (4/11/1445 HD)

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**Article 1:**

When the total annual revenues (gross sales) of the guilds (shopkeepers and hawkers) are up to 2 million (2,000,000) Afghanis, they shall be tax-exempt.

**Article 2:**

(1) When the annual revenues (gross sales) of the guilds (shopkeepers and hawkers) exceed 2 million (2,000,000) Afghanis, they shall be subjected to a 0.3% annual fixed tax.

(2) The 0.3% annual fixed tax mentioned in paragraph (1) of this article shall be calculated from the revenues (gross sales) that exceed 2 million (2,000,000) Afghanis.

**Article 3:**

This Decree shall enter into force from the Fiscal Year 1403 HS (FY 2024-2025) and be published in the Official Gazette.

Peace and Blessings of Allah SWT be upon you!

Amir al-Momenin Sheikh ul-Quran wa al-Hadith  
Mawlawi Hibatullah Akhundzada