

SBC (State Building Contract) - European Union Bench Marks:

Date: 28 Dec, 2019

Bench Mark Description	Status	Progress 2019
<p>Transfer of taxpayers case files between the SLTO and other offices (including MTO, STO and provincial offices) completed according to the 2018 transfer procedures and filling threshold.</p>	<p>Achieved</p>	<p>Transfer of cases is done based on the annual turnover and exceptional strategic sectors to the SLTO. All list of taxpayers by TIN, taxpayer office, taxpayer name, and annual turnover are available and extract from SIGTAS (Standard Integrated Government Tax Administration System). So far, the ARD completed more than 80% (633) of cases from total of 633 cases between SLTO and other tax offices. The following are the cases transferred to SLTO by Tax offices: MTO: 141-141= 0, STO: 82-82=0, Balkh: 110-110= 0, Herat: 67-67=0, Kandahar: 92-92=0, Kunduz: 7-7=0, Nangrahar: 134-134=0.</p>
<p>VAT regulations drafted and submitted to Taqin Department of Ministry of Justice for further approval process. The VAT regulation shall include VAT import exemptions by HS-code, definitions for zero-rated activities, and procedures for VAT refunds. The regulations will also indicate the funding modality for VAT refunds.</p>	<p>Achieved</p>	<p>Achieved: VAT regulations has been drafted, translated to national languages, reviewed by the ARD management technical committee and send to MoJ for their review and further administrative process. Based on the review by MoJ, the MOJ noticed few comments and concerns; ARD incorporated the concerns and send back to the MoJ reviewed and approved by the Taqin committee and Legislative Committee of the council ministers. The VAT regulation has been submitted and approved by the cabinet dated November 12, 2019. Additional to this, ARD currently working on the VAT procedures, taxpayers guides, business processes, VAT communication strategy, compliance strateg, VAT manuals.</p>