

ANNEX 5

**Law No. (19) of 2001 concerning  
the general sales tax and  
its amendments <sup>1</sup>**

In the name of people  
The President of the Republic  
By review of the constitution of the Republic of Yemen,  
After approval of the Parliament,

I promulgate the following law :

**Chapter One  
Nomination and Definitions**

Article (1) :

This law is cited as the Law of General Sales Tax.

Article (2) : Definitions

Unless the content of the text requires otherwise the following words and terms shall have the following meanings which shall apply to through the entire law :

Republic: Republic of Yemen

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<sup>1</sup> Some articles of Law No. (19) for 2001 were amended by Law No.. (42) for 2005 regarding General Sales Tax issued on 18.07.2005

Ministry:	Ministry of Finance
Minister:	Minister of Finance
Authority:	Tax Authority (Taxation Department)
Authority President:	Tax Authority President
Law:	Law of General Sales Tax No. 19 of 2001 and its amendments
Person:	Natural or Legal Person
Taxable:	Any person whose sales of taxable commodities or services amount to the registration limit provided by the law either by direct sale or through a dealer as well as any importer of a taxable commodity or provider of a taxable service whatever be the volume of his imports.
Registered:	Any taxable registered with the Authority pursuant to provisions of this law.
Limit of registration:	The total of annual sales of commodities and services whereby the taxable is subjected to tax.
Importer:	Any person who imports commodities or services to Yemen from a foreign country or place.
Service:	Anything not considered as commodity or money.



	thereby.
Court <sup>2</sup>	The Primary Tax Court constituted in accordance to article (70) of the law.
Financial Year:	Period of twelve months beginning as of the registered financial year beings and terminates by its end.
Sale:	Transfer of property or acquisition of a commodity or service provision by a seller, even if he was an importer, to the purchaser. The following shall be considered as a sale for the purposes of this law: <ul style="list-style-type: none"> <li>a- Whichever comes first of the following : <ul style="list-style-type: none"> <li>1- Time of sale invoice issuance.</li> <li>2- Time of commodities delivery or completion of services provision.</li> <li>3- Time of payment or settlement of commodities or services value either in whole or partially or as an advance payment or account settlement or by credit or any other form of value payment in accordance with different payment terms.</li> </ul> </li> <li>b- Using the commodity or making use of the service for proper or personal purposes or</li> </ul>

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<sup>2</sup> Amended by Law No. (42) for 2005 which amended some articles of Law No. (19) for 2000 regarding General Sales Tax issued on 18.07.2005

disposal thereof by any property transfer legal disposal.

## Chapter Two

### Tax Imposition and payability

#### Article (3):

a- Tax is imposed on the following:

- 1- Value of commodities and services~~sale~~ taxable in the Republic of Yemen which the taxable makes through exercise of commercial activity at the time of sale occurrence.
- 2- Value of all imports of commodities and services taxable at the time of importation.

b- <sup>3</sup>Attached to this law are tables ~~other~~ cited part thereof, which should not be amended except by a subsequent law:

- 1- Table no. (1) of tax exempted services.
- 2- Table no. (2) of commodities and services subjected to tax in zero rate.
- 3- Table no. (3) of commodities and services subjected to general sales tax against each of them.

#### Article (4) : Calculation of Tax Rate<sup>4</sup>

a- Except for the exempted services ~~of table~~ stated by table no. (1) attached to the exempted commodities in accordance ~~to~~ article (40) of this law and commodities subjected to the tax ~~stated~~ table no. (3) attached to this law the tax is calculated in a percentage of 5% (five percent) of the sale value of commodities and services sales (local and imported).

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<sup>3</sup> Amended by Law No. (42) for 2005 which amended the articles of Law No. (19) for 2001 regarding General Sales Tax issued on 18.07.2005

<sup>4</sup> Amended by Law No. (42) for 2005 which amended the articles of Law No. (19) for 2001 regarding General Sales Tax issued on 18.07.2005

- b- Excepted from the provisions of paragraph (a) of this article the tax on petrol, solar, kerosene, mazott and butane is calculated in a rate of 5% of the consumer sale price.
- c- Tax is calculated in zero rate on commodities and services in table no. (2) attached to this law.

Article (5): Tax Payability

- a- Taxpayers are committed to pay, declare and bring the tax to the Authority at the dates provided by this law.
- b- Tax is due on taxable sale of commodities and services on the realization of the commodity sale or provision of

a- 1- The Minister shall issue regulation of the registration system defining thereby the registration limit for the purposes of the law to make the registration limit not less than ~~50~~ (fifty) million YR for commodities and services and the total persons' sales of commodities and services subjected to the tax resulting from all activities exercised by the taxable during the year in the Republic ~~are~~ entered in the calculation of the registration limit<sup>5</sup>

2- The registration limit is considered the limit where the person becomes obligated to register with the Authority considered a taxpayer and declaring the tax and paying in to the Authority in accordance to the provisions of the law.

3- The tax is payable and paid on imported commodities and services subjected to the tax in accordance to the provisions of the law notwithstanding whether the person importing the commodity or service is registered or not and whatever the ~~weight~~ and value of his imports may be together with observing the provisions of article (40) of this law.

b- Subject to provisions of this law any person who is not registered is obligated to register himself if the value of his sales amount or exceed, during the previous financial year to ~~the~~ date of effectiveness of this law or any financial year or part thereof after effectiveness of this law, the limit of registration defined by clause (a) of this Article.

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<sup>5</sup> Amended by Law No. (42) for 2005 which amended the articles of Law No. (19) for 2001 regarding General Sales Tax issued on 18.07.2005



- c- Each person who becomes obligated to register himself in accordance with this article should submit to the Authority a registration application prepared for this purpose in a maximum

b- Any registered person shall notify th

has the right to ask the seller or service provider to submit contracts or other documents related to sale of the commodity or service provision.

- b- In case the registered person sells the taxable commodity through intermediate channels or any person related to him, the value taken as assessment basis shall be the real value established by sale invoice which shall not be less than the commodity wholesaler's actual price prevailing in the market.

Article (9) : Imported Commodities and Services

- a- The value, that should be declared and which shall be the basis of tax assessment for taxable commodities and services, shall be the real value evidenced by the sale invoice which represents the commodity actual sale price or the effectively paid price against the service. The Authority has the right, to ascertain that price and to require the seller or service provider to submit contracts or other documents related to the commodity sale or service provisions.
- b- In case the registered person sells the taxable commodity through any of the intermediate channels or by any person with whom he has a relationship, the value to be taken as basis for tax assessment shall be the real value evidenced by the sale invoice which shall not be less than the selling price of the commodity wholesaler's price prevailing in the market.

Article (9): Imported Commodities and Services

- a- The taxable value of imported commodities shall be the total value taken as a basis to determine the custom duties (CIF) in accordance with customs law added with the custom duties and other taxes and duties imposed on the commodity (other than the tax imposed by this law).
- b- The value of an imported service shall be in accordance with the value of contracts or invoices or payment vouchers.

Article (10):

Subject to provisions of Articles (8 & 9) of this law, if an independent tax price is not defined for commodities or services, the value to be declared as a basis for tax assessment shall be in accordance with the following formulas :

- a- 
$$\text{Tax} = \frac{\text{Commodity value tax inclusive} \times \text{tax rate}}{\text{Tax Percentage} + 100}$$
- b- 
$$\text{Value} = \text{Commodity value tax inclusive} - \text{tax}$$

Article (11): Sale Invoice

- a- The registered person should issue sale invoice only for each taxable sale transaction or service provision.
- b- Subject to provisions of clause (a) of this article the registered person who sells commodities or renders services that are taxable, to another registered person should submit a sale invoice to the latter of an original and a copy, the original should be delivered to the receiving person and the copy be retained with the registered person for purposes of tax calculation.

- c- The president of the Authority determines the data and procedures of sale invoice by issuing a decision thereof.
- d- The president of the Authority has the right to adjust the data of the invoice or issue specimens of sale invoices that conform to the nature of the activity of certain registered persons.
- e- The data of the invoice are registered successively in the register prepared for that purpose.
- f- The executive bylaw regulates the cases where the registered person has the right to adjust the value of the sale invoice after completion of the commodity sale or service rendering.

Article (12) : Registers

- a- The taxable and the registered person are obligated to maintain regular registers and accounting books to successfully register transactions carried out. The executive bylaw shall define the limits, rules, procedures and registers that the taxable and registered shall maintain as well as the data to be entered and documents to be kept.
- b- In case the taxable uses computer systems that used data and files are counted as a substitute for those books in this instance these systems and books should be available in Yemen for review by the Authority.

Chapter Five  
Tax Declarations

Article (13): Tax Declarations

- a- The tax period for each registered person shall be one calendar month.

- b- Any person who is registered should submit to the Authority a declaration for each tax period within the 21 days subsequent to the end of the previous month either tax is due or due for this period and the Authority is obligated to accept the tax declaration on the responsibility of the registered person.
- c- The declaration should be submitted on the specimen prepared by the Authority for such purpose and should contain the required information to calculate the payable tax.
- d- The Authority may ask the registered person to submit the supporting vouchers and documents for his declaration. These information may be

- g- If the fixed period deadline for the submission of the declaration coincides with a weekend or an official holiday the declaration is submitted immediately after the end of the weekend or official holiday at the first official working day.

## Chapter Six

- 6- What the registered has previously paid of the tax on the returned sales.<sup>11</sup>
- b- To deduct the inputs tax upon calculation of the due tax the registered person should provide the following:
- 1- A statement of sale invoices executed in accordance with provisions of Article (11) of this law kept by the registered person seeking deduction upon submission of the tax declaration.
  - 2- A copy of the custom declaration of imported taxable commodities for imported purchases in addition to procedures determined by the executive bylaw.
- c- In the first taxation period during which he was not registered the registered person may deduct the inputs paid or payable from the due tax in accordance with this law, before he becomes registered, in an amount equal to inputs used and that is for taxable commodities after registration of the same subject to the following:
- 1- Purchases from local or imported purchases were made prior to the date of registration in a period not exceeding one year.<sup>12</sup>
  - 2- Those inputs should be at the person's disposal at the registration date to dispose of (by sale or any other means) or to use by the registered person.

Article (15) : The records of the inputs tax deduction

The following should be observed upon deduction of the inputs tax :

- a- if the tax previously charged on inputs exceeds the payable tax during the taxation period the following should be carried out :

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<sup>11</sup> Added by Law No. (42) for 2005 which amended the articles of Law No. (19) for 2001 regarding General Sales Tax issued on 18.07.2005

<sup>12</sup> Amended by Law No. (42) for 2005 which amended the articles of Law No. (19) for 2001 regarding General Sales Tax issued on 18.07.2005



- 1- the registered person has the right to deduct the inputs tax previously settled from the payable tax defined by his monthly declaration for the following months till it becomes exhausted or,
  - 2- The registered has the right to submit, after the elapse of any calendar year during which he is unable to deduct the whole tax paid on inputs, to apply for the recovery of the remaining balance upon the end of the year in accordance to the provisions and terms stated by article (16) of the law.
- b- If some products, but not all, are taxable during the tax period, deduction is made as follows :
- 1- The total tax on inputs used only in taxable products manufacturing, is deducted when manufacturing process took place during the taxation period or thereafter.
  - 2- Tax is deducted on inputs used in products partially taxable and partially exempted commensurate with the ratio of taxable products.
  - 3- The seller is to edit a notification of addition of the tax on the commodities exempted if he has made deductions thereof through earlier statements.
- c- Inputs tax on inputs of local and imported transactions of petroleum products, vehicles purchase of fees paid for membership in sports, social and entertainment clubs may not be deducted in accordance with the rules specified by the bylaw.

Article (16): Return of tax<sup>13</sup>

- a- The tax is returned in accordance to terms and conditions specified by the executive regulation in a time not exceeding one month of the date of the recovery application submittal in the following conditions:
- 1- Tax paid on commodities and services subjected to zero rate indicated by table no. (2) attached to this law together with observing the provisions of tax deduction.
  - 2- The inputs tax balance in accordance to paragraph (a) of article (15) of the law.
  - 3- The inputs tax balance in accordance to paragraph (a) of article (15) concerning the other production inputs (productive commodities) when the tax on tax inputs exceeds outputs.
  - 4- Tax occurred by mistake in accordance to a written application submitted by the concerned.
- b- The executive regulation of the law provides the tax recovery application and in any case the recovery application should be submitted within five years of the date of the excess tax payment provided that recovery of the decided return amounts of collected revenues should be in accordance to procedures and bases defined by the executive regulation of the law.
- c- Exporters have the right to submit, after elapse of any tax calculation period, a recovery application of the deducted tax surplus balance calculated for

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<sup>13</sup> Amended by Law No. (42) for 2005 which amended the articles of Law No. (19) for 2001 regarding General Sales Tax issued on 18.07.2005

that period in accordance to the provisions of the executive regulation of the law.<sup>14</sup>

Chapter Seven  
Procedures of Assessment, Protest and  
Contestation

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- a- If the registered person did not provide the declaration in the date specified in article (13) of this law.
- b- If any non-registered person added the tax to its sales or services rendered.
- c- If the Authority has reasons to confirm or prove that the taxable subject is obligated to register itself and he has sold commodities or rendered services subject to the tax without being registered or without paying the tax entitled.
- d- If any person collected a tax on exempted commodities or services according to this law or subject to taxation with zero level.
- e- If the registered person abstained from providing books, data and documentation or disposed thereof before the end of the period specified therefor.

Article (19):

The registered person protests to the Authority on the declaration amendment resolution or tax assessment within thirty days of his notification of the amendment. The Authority shall decide on the protest within thirty days of the date of application otherwise the registered person is entitled to refer to the competent contestation committee within the next thirty days.

Article (20):

The tax assessment by the Authority or its amendment is considered as final and uncontested by the registered person before any administrative or judicial body if the complaint or protest is not presented within the period specified in this law. If new information is revealed to the Authority, it is entitled to assess the tax accordingly.

In case of protest of the registered person on the tax declaration or amendment within the legal dates specified in this law, the protest shall be referred to the settlement committees formed according to this law.

#### Article (22): Formation of settlement committees

Settlement committees shall be formed in the Municipality of Sana'a and governorates to study the aspects of protest of the taxable subject and settle it in accordance with the provisions of this law. A resolution of the committee formation and nomination of its members shall be issued by the chairman of the Authority.

#### Article (23) Powers of settlement committees

Settlement committees shall have the following powers :-

- 1- Study the aspects of difference with taxable subjects and protests presented.
- 2- Reconsidering amendment of tax declarations.
- 3- Reconsidering tax assessment.

The committees are entitled to amend assessments resolutions with the presence of taxable subjects or their representatives and their approval on that in view of the facts revealed and documents presented. If resolutions are issued with unanimity and signed by the committee chairman, settlement is reached with the registered person, the decision of the committee shall be final and tax shall be paid accordingly. But, if the registered person did not accept the settlement or did not attend, tax shall be assessed in accordance with the committee decision without exceeding the Authority assessment and no less than the protestor's limits. Such decision is contestable before the taxation contestation committee.





Regarding imposing taxes on imported commodities only measures provided by customs law shall apply.





with the minutes in the advertisement ~~to~~ of the Authority . Such notification cannot be published in the said board ~~and~~ unless the entrusted Authority employee moves actually to the location of ~~the~~ establishment and making necessary investigations to make sure of the ~~cases~~ closure, absence or rejection mentioned above.

## Chapter Nine

### Collection of entitled taxes and penalties

#### Article (30): Collection of tax on the basis of declarations

The registered person should pay the tax on the basis of the declarations presented to the Authority for commodities and services subject to taxation after being calculated in accordance with article (31) of this law at the dates of presentation of the declarations according to this law and to the procedures and regulations specified in the executive bylaw.

#### Article (31): Calculation of tax

If the tax entitled by a registered person in a taxation period exceeds the total amount of inputs tax which he is entitled to deduct according to this law, the



If it is proven to the Authority that th



Article (41)<sup>19</sup>:

Tax exemptions provided by other laws are not applicable to the tax imposed by the provisions of this law unless expressly exempted by this law and the investment law.

Article (42): Exemptions according to agreements<sup>20</sup>

- a- Provisions of this law do not prejudice exemptions decided by petroleum and mineral agreements approved by a special law in accordance to constitutional procedures.
- b- First: Exempted from tax is similar treatment to the limits of this treatment as follows:
  - 1- Commodities and services imported or locally purchased by embassies, commissariats, consulates and non honorary consulates for official use except foodstuffs and cigarettes.
  - 2- Commodities and services imported or locally purchased by international and regional organizations operating in the Republic and their non-Yemeni employees enjoying diplomatic capacity for private use.

Second: Upon the conduct of inspection, if necessary, the knowledge of the Ministry of Foreign Affairs is conditioned with the same procedures and conditions stipulated by customs law and the basis of an application from the head of the diplomatic or consular mission as the case may be and the executive regulation shall contain the procedures of local purchases for the above mentioned agencies.

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<sup>19</sup> Amended by Law No. (42) for 2005 which amended the articles of Law No. (19) for 2001 regarding General Sales Tax issued on 18.07.2005

<sup>20</sup> Amended by Law No. (42) for 2005 which amended the articles of Law No. (19) for 2001 regarding General Sales Tax issued on 18.07.2005







Consequence of reconciliation shall be dropping of the legal suit and stoppage of its procedures and elimination of its consequences.

Article (45): Evasion Crimes

Any of the following acts is considered as a tax evasion and is subject o the penalties stipulated in article (46) of this law:

a-

- l- Disposal of tax exempted commodities for purposes other than those they were exempted for in violation of the provisions of this law.
- m- Neglecting to keep invoices and accounting records in accordance to article (54) of this law.
- n- Willful destruction of invoices and accounting records before the elapse of the period specified in this law.
- o- Presenting written false answers to any question addressed aiming to evade taxation in part or in full.
- p- Whoever is proven to encourage, instigate or assist any taxable or registered person to evade tax in part or in full.

Article (46): Penalty of evasion crimes

Without prejudice to any more severe penalty provided by another law evasion of tax is penalized as follows:

- a- A penalty not less than 50% (fifty percent) and not more than triple the unpaid tax for the first time.

b- In case of repetition of the violation for the second time, the fine is multiplied and if repeated again within one year, the court may either rule maximum fine or an imprisonment period of no less than 3 months and no more than 6 months or both.

Article (47): Summary proceedings of evasion cases

When referred to competent courts, evasion cases are reviewed on a summary proceedings basis.

Article (48) :

The Minister or any person he authorizes is entitled to conclude a reconciliation in evasion crimes before a final conviction is issued. Consequences of reconciliation shall be the dropping of the suit and stoppage of its procedures

and elimination of consequences. The Minister or the person he authorizes can conclude reconciliation after the issuance of verdict but before it becomes effective.

Article (49):

In case the evasion crime is committed by a legal or corporate person, the partner in charge, the manager, the director, the managing director or the chairman of the board or whoever is responsible of actual management as the case may be, shall be responsible.

Article (50): Filing a law suit

The filing of law suit or taking any procedures in cases of tax evasion cannot be performed only by a request from the Minister or the person he authorizes.

Article (51): Disposal right of seized material

The Authority is entitled to dispose of evasion material and tools and means of transportation ruled confiscated according to the provisions of the executive bylaw. The Authority may, after obtaining the competent court permission, dispose of the materials before the issuance of a ruling in cases of seized materials liable to waste, shortage or loss.

Article (52): Smuggled Commodities

Without prejudice to any other penalty mentioned in other laws, the provisions of this law are applicable to all smuggled commodities or the like or to which one of the customs violations stated in the customs law causing loss in taxes, is committed and such violations are subject to penalties specified in this law.

Article (53): Confiscation of smuggled commodities

Without prejudice to any other penalty mentioned in article (46) of this law, smuggled commodities are ruled confiscated in all cases. In case the commodities are not seized, an amount equal to its value is ruled, as well as confiscation of

transportation means , tools and items used in the smuggling operation except for planes and ships unless they were actually prepared or hired for this purpose.

## Chapter Twelve Monitoring

### Article (54): Review of records and invoices<sup>23</sup>

The registered person shall keep copies of written sales invoices and records for a period of three years following the end of the fiscal year in which the registers were made.

### Article (55): Means of monitoring

The Authority can obligate establishment owners subject to taxation to place marks or labels on the commodities and products to know the quantities produced and sold , for instance the stamp of the Authority should be adhered to all cigarettes packs. The Authority is entitled to use any other monitoring means to implement the provisions of this law according to the executive bylaw.

### Article (56): Form of judiciary control

a- The chairman and authorized employees of the Authority shall have the judiciary control capacity when performing their judiciary duties within their competence.

b- Official competent authorities shall provide necessary assistance to the Authority employees to enable them perform their duties.

### Article (57): Confidentiality of information

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<sup>23</sup> Para (b) of article (54) was deleted by Law No. 142 for 2005 which amended some articles of Law No. (19) for 2001 regarding General Sales Tax issued 08.07.2005, and one paragraph was not changed as above.





Article (62): Assignment of the establishment

Assigning the establishment in part or whole shall be treated as a case of stoppage in determining the tax where article (61) of this law shall apply. Both the assignor and the assignee should inform the Authority within (48) hours of the date of whole or partial assignment. The assignee is entitled to request the Authority to provide a statement of taxes entitled on the assigned activity or establishment until the date of assignment. Both the assigner and the assignee shall be considered jointly liable of the tax entitled until the date of assignment.

Article (63): Notification of Departure

All ministries, public, mixed, and private corporations under which or under its supervision or permit a foreign company or establishment is operating in the country and which is planning to completely terminate its activity in the country, shall inform the Authority of such termination within at least one month of the date of such closure. The Authority is entitled to request the general prosecution in writing to prohibit the owner, director or representative of such company or establishment from travelling without



locations fixed by the Authority and its prohibited to collect tax through contracting and the executive regulation defines the rules and procedures of limitation, assessment and collection of this tax and locations of collection.

Article (65): Prohibition of disposal of exempted commodities

Without prejudice to the provisions of this law, it is prohibited to dispose of tax exempted commodities or using them for purposes other than those they were exempted for, during the five years following the exemption date, without notifying the Authority and payment of the tax entitled pursuant to their values and tax categories at the date of disposal. Acting in such a manner without notifying the Authority is considered as an evasion subject to the penalties provided by this law. However, the entitled tax value shall not exceed the value of the previously exempted tax..

Article (66): Encouraging incentives

An encouraging bonus is given to any body presenting data or information leading to show the fraudulent ways used to evade tax stipulated by this law or to concealing the actual produced or manufactured products subject to taxation if such information is proven equal to 50% the value of the tax entitled on the quantities concealed or evaded. But if such data and information is proven to be false, the informer shall face the penalty of providing false information.

Article (67): Personnel incentives

All employees of the Authority and their heads operating in relation to the

The Minister shall issue the necessary resolutions, regulations and executive bylaws required for operating of this law.

**Article (69):**<sup>28</sup>

Operation of the law of production, consumption and services no. 70 of 1991 and amendments is cancelled with effect from the date of commencement of this law.

**Article (70)**

The law No. (19) of 2001 for General Sales Tax shall come into effect from the first day of July 2005..

**ARTICLE (2):**<sup>29</sup>

Tax is payable on commodities and services subjected to this law as of the date of effectiveness and is not effective retroactively.

**ARTICLE (3) :**

The paragraph (B) of article No. ( 54) of General Sales Tax is cancelled.

**ARTICLE (4):**<sup>30</sup>

Any provision contradicting the provisions of this law is cancelled.

**ARTICLE (5):**<sup>31</sup>

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<sup>28</sup> Amended by Law No. (42) for 2005 which amended the articles of Law No. (19) for 2001 regarding General Sales Tax issued on 18.07.2005

<sup>29</sup> Amended by Law No. (42) for 2005 which amended the articles of Law No. (19) for 2001 regarding General Sales Tax issued on 18.07.2005

<sup>30</sup> Amended by Law No. (42) for 2005 which amended the articles of Law No. (19) for 2001 regarding General Sales Tax issued on 18.07.2005

<sup>31</sup> Amended by Law No. 36 of 2002, Law No. 42 of 2003, Law No. 14 of 2004 and Law No. 42 of 2005 amending some articles of Law No. (19) regarding General Sales Tax. Article (5) provided that this law shall be effective as of the date of its issue on 18 July 2005.

This law is effective as from the date of issuance and shall be published in the official gazette.

Issued at the Presidency of the Republic – Sana'a  
On Shawal 14 of the year 1422 AH, corresponding to  
29 December 2001

*Ali Abdullah Saleh*

**President of the Republic**

**TABLE NO. (1) OF SERVICES EXEMPTED FROM GENERAL SALES TAX ATTACHED TO LAW NO. (42) OF 2005<sup>32</sup>**

S.	Description
1	Financial and banking services
2	Insurance services
3	Health and treatment services
4	Educational services of all types
5	All non profitable services carried out by non governmental agencies, societies and organizations recognized by competent authorities
6	The following internal land transport services: a- Goods transport services except speedy carrier services. b- Passengers transport services. c- Highways maintenance services.
7	Services of renting, operation or exploitation of lands and real estates for the purposes of private housing.
8	Water services (except mineral and bottled health water) sewerage and electricity
9	Services of houses and streets cleanness and services of combating pollution related to environment including the collection of wastes and garbage
10	Services of historical monuments reparation
11	Pilgrims services (pilgrimage and Omra agencies)
12	One star hotels and below services

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**TABLE NO. (2) OF COMMODITIES AND SERVICES SUBJECTED  
TO GENERAL SALES TAX IN ZERO RATE ATTACHED TO LAW  
NO.  
(42) OF 2005<sup>33</sup>**

S.	Description
1	Exported commodities and services
2	Services of international air navigation and any services related to the international civil aviation services and services of international maritime navigation and services of ports and international land transport services
3	Babies milk

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<sup>33</sup> Amended by Law No. (42) for 2005 which amended the articles of Law No. (19) for 2001 regarding General Sales Tax issued on 18.07.2005

**TABLE NO. (3) OF COMMODITIES AND SERVICES SUBJECTED  
TO TAX IN PERCENTAGES AGAINST EACH ATTACHED TO  
LAW NO.**

**(42) OF 2005<sup>34</sup>**

