

Translated By: The Middle East Library For Economic Services



Commodities and Services of the Schedule Attached to the Draft Law Promulgating the Value Added Tax Law

S. No.	Item	Tax treatment pursuant to the Value Added Tax Law	
		Collection unit	Tax rate
First: Commodities and services that are subject to the schedule tax only:			
(1)	Tobacco:		
	a) Unmanufactured tobacco and tobacco refuse:		
	1. Tombak	Value	100 % with a minimum of L.E. 40 per net kg.
	2. Other (1), (2)	Value	75 % with a minimum of L.E. 16 per net kg.
	b) Manufactured tobacco, tobacco extracts and essences:		
	1. Cigars, cut or compressed tobacco	Value	200% with a minimum of L.E. 50 per manufactured kg.
	2. "Toscani" Cigars (the cigar in the manufacture of which the black tobacco treated by fire is used)	Value	200% with a minimum of L.E. 35 per manufactured kg.

- (1) The importer shall be committed to provide the Authority with a statement of the entities to which the tobacco has been sold or notify it of how the imported tobacco has been disposed of, during the fifteen days following the month of selling same.
- (2) The schedule tax collected for this item in case of its being used as a component in a local product shall be settled from the schedule tax due on such local product in formation of which the item is included.

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S. No	Item	Tax Treatment Imposed on the	
		Collection	Rate
3.	Cigarettes (1), (2)	per 20 cigarettes and other packs at the same percentage	<p>50% of the consumer sale price, in addition to:</p> <p>PT 275 per pack, whose end consumer sale price does not exceed L.E. 13.</p> <p>PT 425 per pack, whose end consumer sale price is more than L.E. 13 and not more than L.E. 23.</p> <p>PT 525 per pack, whose end consumer sale price is L.E. 23 or more.</p>

- (1) The end consumer sale prices announced on the date of applying this law shall be deemed the minimum base of calculating the schedule tax levied on such items.
- (2) The schedule tax on the total end consumer sale price shall be collected (inclusive of all taxes and duties) from the producer or the importer upon the customs release.

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S. No.	Item	Tax treatment pursuant to the Value Added Tax Law	
		Collection unit	Tax rate
	4. Molasses tobacco, snuff, tobacco for chewing, cut tobacco, whether mixed or not	Value	150%
	5. Tobacco extracts and essences	Value	50 %
	6. Others..... (1). (2)	Value	50 % with a minimum of L.E. 16 per net kg. of unmanufactured tobacco included in its manufacture

- (1) The importer shall be committed to provide the Authority with a statement of the entities to which the tobacco has been sold or notify it of how the imported tobacco has been disposed of, during the fifteen days following the month of selling same.
- (2) The schedule tax collected for this item in case of its being used as a component in a local product shall be settled from the schedule tax due on such local product in the formation of which the item is included.

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No.	Item	Tax treatment pursuant to the Value Added Tax Law		
		Collection rate	Exemption rate	Rate
(2)	Petroleum Products:			
a)	Gasoline:			
	1. 80 Octane Gasoline (imported).	Liter	-	3.0
	2. 80 Octane Gasoline (local product)	Liter	-	18.0
	3. 90 Octane Gasoline (imported).	Liter	-	48.0
	4. 90 Octane Gasoline (local product)	Liter	-	63.0
	5. 92 Octane Gasoline (imported).	Liter	-	48.0
	6. 92 Octane Gasoline (local product)	Liter	-	65.0
	7. 95 Octane Gasoline (imported).	Liter	1	3.0
	8. 95 Octane Gasoline (local product)	Liter	1	20.0
b)	Kerosene	Liter	-	36.0
c)	Gas oil	Liter	-	36.0
d)	Diesel oil	Litre	-	0.8
e)	Fuel oil "Mazut"	Ton	-	50.0

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S. No.	Item	Tax treatment and rate of Value Added Tax	
		Category	Rate
3	Vegetable oils (non-subsidized), edible, fixed, liquid, solid, filtrated or refined... (1)	Value	0.5%
4	Animal or vegetable oils and tallow, partially or wholly hydrogenated, hardened or filtrated in any other manner, even if refined, but not further prepared.	Value	0.5%
5	Crackers, products made of flour, and kneaded confectionery, other than bread of all kinds.	Value	5%
6	Processed potatoes (Chips and alternatives)	Value	5%
7	Fertilizers and agricultural pesticides.	Value	5%
8	Gypsum.	Value	5%
9	Contracting works, building and construction works.....(2) (supply and installation).	Value	5%
10	Soap and detergents for domestic use (new item).	Value	5%
11	Air-conditioned transport between the Governorates "Bus, Railway"	Value	5%
12	Professional and consultancy services (3)	Value	10%
13	Media and program production, cinema and television movies, documentaries, TV series, radio and theatrical drama (new item)	Value	5%

- (1) The schedule tax collected for this item in case of its being hydrogenated shall be settled with the products stated in serial no. 4 of the present schedule.
- (2) The value meant is the value of the payment statement certified by the consultant. The schedule tax previously paid via the subcontractor shall be settled from the schedule tax paid via the general contractor on the same works. The executive regulations shall define the nature of such services, the rules, terms and conditions regulating same.
- (3) The value meant is the actual paid value against the service and this item does not include the craftsmen service charges.

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S. No.	Item	Tax treatment pursuant to the Value Added Tax Law	
		Collection	Rate
Second- Commodities and services that are subject to the schedule tax in addition to the value added tax and the input tax is not deducted from the value added tax			
1	Soda water whether sweetened or flavored or not sweetened packed in bottles or other containers. As for the stores that apply the postmix system, the tax shall be collected in advance from the companies producing the syrup used for such system. on the basis of the quantities of produced soda water which shall be defined according to the criteria laid down by the concerned technical authorities. The Minister of Finance in agreement with the concerned minister shall issue the lists fixing the prices of the produced soda water to be taken as a base for the assessment of the tax (1), (2)	The Value	8%
2	(Non-Alcoholic).....(1), (2)	The Value	8%
3	a) Ethyl alcohol, pure and undenatured, whatever its alcoholic degree is.....(3)	Pure litre	L.E. 15
	b) Alcohol, denatured of fuel from any degree	Liquid liter	L.E. 1
	c) Wine of fresh grapes, and grapes must with fermentation arrested by addition of alcohol (including Mistelles), vermouth and other kinds of wines, and fermented beverages	Value	150% with a minimum of L.E. 15 per liquid liter
	d) Spirits and alcoholic beverages sweetened, odoriferous, other alcoholic beverages, compound alcoholic preparations, and natural distillations ...	Value	150% with a minimum of L.E. 15 per liquid liter

- (1) The value means the end consumer sale price.
- (2) The tax and schedule tax on the total end consumer sale price shall be collected from the producer or the importer upon the customs release.
- (3) The importer and producer shall indicate the entities to whom the sale is effected or the mode of disposition of the sold quantities, within the fifteen days following the month in which the sale is effected.

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		Collection unit	Tax rate
4	Beer (Alcoholic Beer)	Value	250%, with a minimum of L.E. 500/hectoliter
5	Aromatic preparations, cosmetics, or beauty preparations, and products for skin or hair care	Value	(8%)
6	Colour TV. sets of more than 32 inches, Refrigerators with a capacity of more than 16 feet, Deep freezers	Value	(8%)
7	Air-conditioning units, and their split units	Value	(8%)
8	Golf cars and similar vehicles	Value	(10%)
9	Passenger cars with a capacity till 1600 cc, or with motor engines, with the exception of tricycles with motor engines	Value	(1%)
10	Passenger cars with a capacity from 1601 cc till 2000 cc, or with motor engines, and trucks for the transport of goods and passengers together, jeep cars, and cars of caravan type for housing or camping and trailers of caravan type for trips	Value	(15%)
11	a) Passenger cars with a capacity of more than 2000 cc, or with motor engines (local)	Value	(15%)
	b) Passenger cars with a capacity of more than 2000 cc, or with motor engines (imported)	Value	(30%)
12	Communications services through the cellular phone networks....(1)	Value	(8%)

(1) The value means the value of the bill or service.