

## **TIN APPLICATION FORM LIST OF VALUES INDIVIDUAL ENTERPRISE AND NON-INDIVIDUAL ENTERPRISE**

The List of Values must be referred to in order to complete the following fields of the Taxpayer Identification Number (TIN) Individual Enterprise and the Non-Individual Enterprise Application forms and appendices.

An Individual means a natural person engaged in business, profession or employment as a single person as opposed to a group. Types of Non-Individual Enterprises are listed under Enterprise Type below.

1. Enterprise Type (only for Non-Individual Enterprise)
2. Business Activity
3. Activity Sector
4. Investment License Type
5. Business Size
6. Employee Occupations

### **Instructions:**

The taxpayer must identify the value corresponding to his situation and write it in the corresponding field(s) of the TIN Application forms and appendices.

#### **1. Enterprise Type (Non-Individual Enterprise only)**

**Corporation:** is a Company which has its capital determined and divided by shares and liability of each shareholder is limited to their share.

**State Owned Enterprise:** means a government owned business entity legally created and chartered under the laws of a state.

**Government Commercial Activity:** any activity of the government or its agency implying some investment of capital and the activity must run the risk of profit or loss.

**Embassy:** means a body of diplomatic responsibilities headed by an ambassador or a diplomatic mission on the ambassadorial level.

**Foreign Government Activity:** All Foreign government activities that are not under NGOs and other activity in this list.

**Multilateral Organizations:** is a body of persons formed for common purposes comprising members from more than one country.

**Limited Liability Company:** is a company in which the shareholders are not individually liable for debts of the company but each shareholder has liability limited to their share of capital in the company.

**International Tax Exempts Organization:** a non-government, not-for-profit organization which is established outside of Afghanistan according to the law of a foreign government and which accepts the Afghanistan laws on NGOs.

**Domestic Tax Exempt Organization:** a non-governmental, non-profit organization approved under Article 10 of Income Tax Law.

**General Partnership:** is one in which the partners are liable for payment of all debts of the partnership individually and collectively.

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**Special Partnership:** is one in which one or more partners have unlimited liability for debts of the partnership and the rest of the partners have liability limited to their shares of capital in the company.

**Work partnership:** is an association of two or more persons carrying on business and sharing profit or loss in accordance with the partnership agreement.

**Credit Partnership:** Is a company in which two or more persons agree to buy goods on credit to sell them and to share the profits and losses of the Credit partnership. Each of the partner shall be responsible for his specific part.

**Government Organization:** All Afghan Government Entities like: Ministries, Independent Directorates, Committees and etc.

### 2. Business Activity

BT15 - MAINTAIN BUSINESS ACTIVITY	
Codes	English
0101	Agriculture and animal production, hunting and related service activities
0102	Forestry and logging
0103	Fishing and aquaculture
0201	Mining and coal lignite
0202	Extraction of crude petroleum and natural gas
0203	Mining of metal ores
0204	Mining of gemstones
0205	Other mining and quarrying
0206	Mining support service activities
0301	Manufacture of food products
0302	Manufacture of beverages
0303	Manufacture of tobacco products
0304	Manufacture of textiles (including carpets)
0305	Manufacture of wearing apparel
0306	Manufacture of leather and related products
0307	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
0308	Manufacture of paper and paper products
0309	Printing and reproduction of recorded media
0310	Manufacture of coke and refined petroleum products
0311	Manufacture of chemicals and chemical products
0312	Manufacture of basic pharmaceutical products and pharmaceutical preparations
0313	Manufacture of rubber and plastics products
0314	Manufacture of other non-metallic mineral products
0315	Manufacture of basic metals
0316	Manufacture of fabricated metal products, except machinery and equipment
0317	Manufacture of computer, electronic and optical products
0318	Manufacture of electrical equipment
0319	Manufacture of machinery and equipment
0320	Manufacture of motor vehicles, trailers and semi-trailers
0321	Manufacture of other transport equipment
0322	Manufacture of furniture
0323	Other manufacturing

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0324	Repair and installation of machinery and equipment
0401	Electricity, gas, steam and air conditioning supply
0501	Water collection, treatment and supply
0502	Sewerage
0503	Waste collection, treatment and disposal activities; materials recovery
0504	Remediation activities and other waste management services
0505	Deep well digging
0506	Water pump and other water supply activities
0601	Construction of buildings
0602	Civil engineering, including roads, bridges
0603	Specialized construction activities
0701	Gold, silversmith wholesale and retail
0702	Clothes, wholesale and retail
0703	Food, bakeries and beverages, wholesale and retail (not restaurants and cafes)
0704	Furniture, spare parts, electrical items, wholesale and retail
0705	Repair work shops, wholesale and retail
0706	Importer / Trader of goods
0801	Land transport and transport via pipelines
0802	Water transport
0803	Air transport
0804	Warehousing and support activities for transportation
0805	Postal and courier activities
0901	Food services - restaurants, hotels and cafes
0902	Accommodation – hotels and guesthouses
1001	Publishing activities
1002	Motion picture, video and television program productions, sound recording and music publishing activities
1003	Programming and broadcasting activities
1004	Telecommunications
1005	Computer programming, consultancy and related activities
1006	Information and service activities
1101	Financial service activities, including banks and money exchange, except insurance and pension funding
1102	Insurance, reinsurance and pension funding, except compulsory social security
1103	Activities auxiliary to financial service and insurance activities
1201	Real estate activities
1301	Legal and accounting activities
1302	Activities of head offices; management consultancy activities
1303	Architectural and engineering activities; technical testing and analysis
1304	Scientific research and development
1305	Advertising and market research
1306	Other professional, scientific and technical activities
1307	Veterinary activities
1401	Rental and leasing activities, excluding real estate
1402	Employment activities
1403	Travel agency, tour operator, reservation service and related activities
1404	Security and investigation activities
1405	Services to buildings and landscape activities

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1406	Office administrative, office support and other business support activities
1501	Public administration and defense; compulsory social security
1601	Universities, Institutes and other higher education activities (public)
1602	Schools, courses and other schooling activities (public)
1603	Private universities
1604	Private schools
1605	Private institutes/courses and other educational activities
1701	Hospitals / clinics (public)
1702	Hospitals / clinics (private)
1703	Other human health activities
1704	Residential care activities
1705	Social work activities without accommodation
1801	Creative, arts and entertainment activities
1802	Libraries, archives, museums and other cultural activities
1803	Gambling and betting activities
1804	Sports activities and amusement and recreation activities
1901	Activities of membership organizations
1902	Repair of computers and personal and household goods
1903	Other personal service activities
1904	Customs Brokers
2001	Activities of households as employers of domestic personnel
2101	Embassies of foreign countries
2201	Other business activities not elsewhere specified

**3. Activity Sector**

<b>Sector code</b>	<b>Sector</b>
01	Agriculture, forestry and fishing
02	Mining and quarrying
03	Manufacturing
04	Electricity, gas, steam and air conditioning supply
05	Water supply; sewerage, waste management and remediation activities
06	Construction
07	Wholesale and retail trade
08	Transportation and storage
09	Accommodation and food service activities
10	Information and communication
11	Financial and insurance activities
12	Real estate activities
13	Professional, scientific and technical activities
14	Administrative, security and support service activities
15	Public administration and defense; compulsory social security
16	Education
17	Human health and social work activities
18	Arts, entertainment and recreation
19	Other service activities
20	Activities of households as employers, producing goods or services for own use
21	Activities of extraterritorial organizations and bodies

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22	Miscellaneous (not able to use one of the above sectors)
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**4. Investment License Type**

Domestic Individual  
 Domestic Company  
 International Individual  
 International Company

**5. Business Size Definition**

Large

A business with annual turnover of 75 million AFS or more during the Fiscal Year; or (where turnover is not established) a business with capital of 150 million AFS or more during the Fiscal Year

Medium

A business with annual non-exempt turnover of 3 million or more but less than 75 million AFS during the Fiscal Year; or (where turnover is not established) a business with capital of 6 million or more but less than 150 million AFS during the Fiscal Year

Small

A business with annual exempt turnover of less than 3 million AFS during the Fiscal Year; or (where turnover is not established) a business with capital of less than 6 million AFS during the Fiscal Year

**6. Employee Occupations**

BT305 maintain Occupation			
Accountant	Database Technician	IT Technician	Professor
Accountant assistant	Dentist	Judge	Program Host
Actor	Dentist Assistant	laboratory technician	Program Hostess
Actress	Deputy Minister	landlord	Project Manager
Admin assistant	Designer	Lawyer	Property dealer
Admin Manager	Director	Lecturer	Psychologist
Admin Officer	Deputy Director	Lockmaker	Radio Operator
Advisor	Doctor	Logistic Assistant	reporter
Advocate	Driver	Logistic Manager	Reporting assistant
Agent	Editor	Logistic Officer	Reporting Manager
Agronomist	Electric Engineer	lyricist	Reporting Officer
Ambassador	Employee	Manager	Representative
Athlete	Engineer	mason	Researcher
Author	Farmer	Mayor	Retired officer
Bank Teller	Film Director	Mechanic	Sales Agent
Barber	Film Producer	Mechanical Engineer	Sales assistant
Butcher	Finance assistant	Midwife	Sales Manager
Beekeeper	Finance Manager	Military Officer	Sales officer

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Bookseller	Finance officer	Minister	Scientist
Broker	Financial Advisor	Model	Security assistant
Business man	Fire Fighter	Money exchanger	Security Manager
Cameraman	Foreman	Motors Mechanic	Security officer
Carpenter	Fortune teller	Nurse	Shop keeper
Cashier	Geologist	Officer	Singer
Chemist	Goldsmith	Office Manager	Software Engineer
Civil Engineer	Governor	Office Assistance	Soldier
Clerk	Graphic designer	Owner	Sport Master
Clockmaker	Guard	Painter	Student
Coach	Hardware Engineer	pharmacist	Supervisor
Consultant	Horticulturist	physiotherapist	Tailor
Contractor	HR assistant	Pilot	Teacher
Cook	HR Manager	Politician	Team leader
Coordinator	HR Officer	Plumber	Tenant
Costume designer	Human resources Advisor	Police Commander	Trader
Customer Care agent	Investigator	Police officer	Translator
Customer Care assistant	Ironsmith	President	Typist
Customer Care Manager	IT Assistant	Procurement Assistant	University Teacher
Customer Care officer	IT Manager	Procurement Manager	Vaccinator
Database Developer	IT Officer	Procurement Officer	Watchman
Database Officer	Dentist	Producer	Web designer