PLACE ON COMMAND LETTERHEAD
Date

Ministry of Finance

Afghanistan Revenue Department

Government of the Islamic Republic of Afghanistan

SUBJECT: Name of Company:

Tax Exemption Status

Contract Number:

Contract Period:

Contract Value:

Contract Services Rendered: [Describe contract Subject Matter]

Dear Sir:

The purpose of this letter is to request the assistance of the Afghanistan Revenue Department of the Ministry of Finance in issuing the appropriate tax clearance and exemption letters on behalf of (Name of Company), AISA license number \_\_\_\_\_\_\_\_\_\_\_, Afghanistan TIN \_\_\_\_\_\_\_\_\_\_\_\_ under the contracts identified above. (Name of company) will provide the Ministry of Finance, Rulings and Tax Exemption Office, Afghanistan Revenue Department with a copy of this Tax Exemption Letter and the relevant contract(s). [The contract is redacted because of restrictions on disclosure due to national (and international) security objectives and privacy issues. Further information on this classified contract would need to be shared between official communication channels of the governments of the United States of America and the Government of the Islamic Republic of Afghanistan.]

Our records indicate that the subject contract has been performed by (Name of Contractor) for the United States Department of Defense. This contract was awarded by a Department of Defense (DoD) contracting office, using DoD appropriated funds, in support of the United States Forces in Afghanistan for the purposes and activities authorized in Diplomatic Note 202 which entered into effect on May 28, 2003[[1]](#footnote-1). In accordance with this agreement, we request the Afghanistan Revenue Department issue a tax exemption certificate in favor of (Name of Contractor) for subject contract.

 Paragraphs four, five and six of the Diplomatic Note contains provisions which apply to contractors and contractor personnel of the United States Government (USG). Paragraph six states that contracts governed by this agreement shall be awarded in accordance with the laws and regulations of the United States. As such, the terms “contractor” and “contractor personnel” are interpreted to include subcontractors and their employees. The term contract includes, but is not limited to any contracts for the acquisition of articles, services or construction, other implementing agreements executed by the USG, directly or indirectly, under this Agreement and encompass the above-referenced USG contract. The Agreement extends to all contracts subcontracts awarded by or entered into with companies and organizations from the United States, Afghanistan and other nations as well as their employees, whether from the United States, Afghanistan or other nations.

The Agreement contains broad tax exemptions:

“The Government of the United States of America, its military and civilian personnel, contractors and contractor personnel shall not be liable to pay any tax or similar charge assessed with Afghanistan.”

“The Government of the United States of America, its military and civilian personnel, contractors and contractor personnel may import into, export out of, and use in the Islamic Republic of Afghanistan any personal property, equipment, supplies, materials, technology, training or services required to implement this agreement. Such importation, exportation and use shall be exempt from any inspections, license, other restrictions, customs duties, taxes or any other charges assessed within Afghanistan.”

“Acquisition of articles and services in the Islamic Republic of Afghanistan by or on behalf of the Government of the United States of America in implementing this agreement shall not be subject to any taxes, customs duties, or similar charges in Afghanistan.”

Based on the foregoing, I respectfully request that the Afghanistan Revenue Department facilitate the prompt issuance of a tax exemption letter(s) or certificate(s) to the (Name of Company) to help ensure the timely and successful implementation of the activities under the Agreement.

I thank you for your assistance in these matters,

Sincerely,

Name

Rank, Title

Senior Contracting Official

1. Diplomatic Note 202, Agreement regarding the Status of United States Military and Civilian Personnel of the U.S. Department of Defense Present in Afghanistan with Cooperative Efforts in Response to Terrorism, Humanitarian and Civic Assistance, Military Training and Exercises, and other Activities, entered into between the United States of America and Afghanistan on 28 May 2003. [↑](#footnote-ref-1)