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Checklist for Starting a New Business

Background work

- ☐ Assess your strengths and weaknesses
- ☐ Establish business and personal goals
- ☐ Assess your financial resources
- ☐ Identify the financial risks
- ☐ Determine the start-up costs
- ☐ Decide on your business location
- ☐ Do market research
- ☐ Identify your customers
- ☐ Identify your competitors
- ☐ Develop a marketing plan

Business transactions

- ☐ Select a lawyer
- ☐ Choose a form of organization (proprietorship, partnership, or corporation)
- ☐ Create your business (register your name, incorporate the business, etc.)
- ☐ Select an accountant
- ☐ Prepare a business plan
- ☐ Select a banker
- ☐ Set up a business checking account
- ☐ Apply for business loans (if applicable)
- ☐ Establish a line of credit
- ☐ Select an insurance agent
- ☐ Obtain business insurance

First steps

- ☐ Get business cards
- ☐ Review local business codes
- ☐ Obtain a lease
- ☐ Line up suppliers (if applicable)
- ☐ Get furniture and equipment
- ☐ Obtain a business license or permit
- ☐ Get work permit for your employees
- ☐ Get membership of a business support organization (like ACCI)
- ☐ Set a starting date.

Afghanistan Central Business Registry (ACBR)

Under the new Commercial Laws of Afghanistan (2007) individuals and businesses who want to become legal entities in Afghanistan need to register with the Afghanistan Central Business Registry within the Ministry of Commerce & Industry (MoCI).

There are four types of legal entities for individuals and businesses in Afghanistan:

1. Sole Proprietorship
2. Partnerships
3. Limited
4. Corporation

ACBR is a one stop shop where businesses can register in a couple of hours. It combines all of the functions previously done by the Commercial Court, the Ministry of Justice (MoJ) and the Ministry of Finance (MoF).

Simple, easy and fast with one low fee the business registration process involves obtaining a tax identification number (TIN), publishing business information in the Official Gazette and getting a referral letter to any licensing agency for a low flat fee in a short period of time. This will certainly help and encourage businesses to enter the formal economy.

Offices:

- ACBR-HQ: Ministry of Commerce & Industry, Dar-ul-Aman road, Kabul.
- ACBR-Jalalabad Office: Mostofiat Building, Mostafiat Chowk, Jalal Abad.
- ACBR-Mazar-e-Sharif: Bagh Huzoor, Welayat Avenue, Balkh Chamber of Commerce & Industry building, 2nd floor, Mazar-e-Sharif.
- ACBR Herat: Mostofiat Square, Mostofiat New Building, 1st floor, Herat.
- ACBR Kandahar: Mostofiat Building, Kandahar.

Contacts:

Tel: +93(0)752041772

Cell: +93(0)707165490

Email: info@acbr.gov.af

Website: www.acbr.gov.af

1. AISA License:

Authorized Agency	Afghanistan Investment Support Agency (AISA)		
Responsible Department	License Department		
Type of License	AISA License is for all private sector businesses, except: trading companies export & import (registered with MoCI) and small retail businesses (registered with the Municipality).		
Number of Days to Obtain the License	5 Days		
Licensing Fees:			
<u>Manufacturing & Health Service</u> (Industry, Agriculture, animal husbandry, construction materials, film industry, pharmaceutical, hospital, health clinics, etc.)	Initial Capital	Investment Category	Licensing Fee
	\$5,000 - \$10,000	Small	\$100
	\$10,001 - \$1,000,000	Medium	\$700
	\$1,000,001 - above	Large	\$1,000
<u>Construction</u>	Initial Capital	Investment Category	Licensing Fee
	\$10,0001–\$1,000,000	Medium	\$700
	\$1,000,001 & Above	Large	\$1,000
<u>Services</u> (Security services, telecommunications, banking, hotel & restaurant, travel agency, accounting & information technology)	\$1,000 regardless of investment size.		
Other Fees	<ul style="list-style-type: none">• \$100 from investors of manufacturing construction, and some services sectors.• \$250 from investors in the remaining service sectors.• \$10 for certified copies of the investment license.• \$ 30 for advertising the investment in the Gazette.		
Required Documents	<ul style="list-style-type: none">• Afghan investor presents national ID card or passport.• A foreign investor presents a passport as identification but must also provide a background check through his/her embassy.• Filling out the AISA Application Form. <p>(Within the application form; TIN, business plan, type of business ownership, company statue of the purposed company will be identified).</p>		
Additional Info	Enterprises with initial capital of US\$3 million and above require the approval of the High Commission of Investment before AISA register them.		
Contacts	Tel: +93(0)202103406 +93(0)202103404 Email: invest@aisa.org.af Website: www.aisa.org Add: Opposite of the Ministry of Foreign Affairs, Kabul.		

2. Trade Licenses:

Individual Trader License	
Authorized Agency	Ministry of Commerce & Industry (MoCI)
Responsible Department	Business Licensing Directorate
Number of Days to Obtain the License	Up to 3 days
Registration Fees	Af 500
Other Fees	<ul style="list-style-type: none"> • Af 1,000 privilege right fee. • Af 50 registration fee. • Af 250 stamp fee. • Af 200 photocopy fee. • Af 200 cost of measurement & identification forms. • Af 500 license cost.
Required Documents	<ul style="list-style-type: none"> • Application letter from the applicant. • National ID card. • Measurement Form from the MoCI. • Individual's Identification Form from the Business Licensing Directorate of MoCI.
Additional Info	A foreign individual needs a certificate showing bank deposits in his/her home country; documents from his/her embassy showing a clear criminal background check; photocopy of passport. These documents are sent by the International Economic Relations Directorate of the Ministry of Foreign Affairs of Afghanistan.
Contacts	Tel: 020-2500332 Email: Web: www.commerce.gov.af Add: Darulaman Road, Karte Se, Kabul

Certificate of Origin/Invoice for Export

Authorized Agency	Afghanistan Chamber of Commerce & Industry (ACCI)
Responsible Department	Industry & Export Promotion Department
Number of Days to Obtain the Permit	1 hour
Fees	<ul style="list-style-type: none"> • Af 12 for Sukook. • 0.1% service charge for the cost of the shipment.
Additional Information	Permit is needed when an individual or trader wants to export a particular shipment of goods. Permits are given for each shipment.
Required Documents	<ul style="list-style-type: none"> • List of goods to be exported • Trading Business License from the MoCI
Contacts	<p>Tel: +93(0)700222827</p> <p>Email: info@acci.org.af</p> <p>Website: www.acci.org.af</p> <p>Add: Chaman-e Huzuri, Next to Kabul Nendari, Kabul</p>

Medicine Imports License

Authorized Agency	Ministry of Public Health (MoPH)
Responsible Department	Pharmacy Affaires Directorate
Number of Days to Obtain the License	2 - 5 months
Registration Fees	<ul style="list-style-type: none"> • Pro-forma registration commission 0.075x total cost changed to A (According the market exchange rate). • \$100 registration fee of each new item (drug) charged only once.
Required Documents	<ul style="list-style-type: none"> • Application letter from the applicant. • Trader's Business License (from the MoCI). • Pro-forma statement of drugs to be imported from the foreign selling company.
Contacts	<p>Tel: 020-2100358</p> <p>Email: aryan.kakar@moph.gov.af</p> <p>Website: www.moph.gov.af</p> <p>Add: Joy Shier Street, beside Maiwand Hotel, Kabul</p>

Pharmacy (Drug Store) License	
Authorized Agency	Ministry of Public Health (MoPH)
Responsible Department	Health Legislation & Verification Directorate
Number of Days to Obtain the License	1 week – 6 months
Fees Categories	<ul style="list-style-type: none"> • Fee of privilege right to invest, Af 5,000 for 1st grade provinces. • Fee of privilege right to invest, Af 4,000 for 2nd grade provinces. • Fee of privilege right to invest, Af 3,000 for 3rd grade provinces. • Fee of privilege right to invest, Af 3,000 for 1st grade districts. • Fee of privilege right to invest, Af 2,000 for 2nd grade districts. • Fee of privilege right to invest, Af 1,000 for 3rd grade districts.
Other Charges	<ul style="list-style-type: none"> • Af 100 – Af 500 for Sukook (Revenue Department). • Af 250 for providing pharmacy's stamp by Azadi Printing House. • Af 3,000 for providing pharmacy's light sign by the Afghan Advertising Agency.
Required Documents	<ul style="list-style-type: none"> • Application letter from the applicant. • National ID Card. • Professional pharmacist license (from the MoHE). • Letter for Azadi Printing House from the Health Legislation & Verification Director of the MoPH. • Letter to the Afghan Printing House from the Health Legislation and Verification Directorate of the MoPH. • Letter to the Mostufiat (Revenue Department) from the Health Legislation & Verification Directorate of the MoPH. • Invoices for drugs purchased from the selling companies.
Additional Information	<ul style="list-style-type: none"> • Initial capital of Af 50,000 is necessary. • Foreign citizens are not allowed to establish a pharmacy. • The license does not need annual renewal.
Contacts	<p>Tel: 020-2100448</p> <p>Email: aryan.kakar@moph.gov.af</p> <p>Website: www.moph.gov.af</p> <p>Add: Cinema Pamir, within the building of Central Poly Clinic, Kabul</p>

Foreign/ Foreign-Domestic Joint Venture Company License	
Authorized Agency	Ministry of Commerce & Industry (MoCI)
Responsible Department	Business Licensing Directorate
Number of Days to Obtain the License	3 – 5 days
Fees	\$1,400 (\$1,000 fee for registration & \$400 cost of the license)
Other Charges	<ul style="list-style-type: none"> • Af 1,000 for privilege right fee. • Af 250 for photocopy fee. • Af 200 for cost of statute. • Af 100 for cost of measurement form. • Af 100 for cost of identification form. • Af 200 for stamp right fee.
Required Documents	<ul style="list-style-type: none"> • Document of clear background check from the embassy. • Confirmation of background check from International Relations Department of the Ministry of Foreign Affairs in Kabul. • Bank account documentation from the investor.
Additional Information	The process for obtaining the license for a trading foreign company is almost the same as the process for acquiring license for a domestic trading company.
Contacts	<p>Tel: 020-2500332</p> <p>Email:</p> <p>Website: www.commerce.gov.af</p> <p>Add: Darulaman Road, Karte Se, Kabul</p>

3. Services Licenses:

Telecommunication & Mobile License	
Authorized Agency	Ministry of Communications & Information Technology (MoCIT)
Responsible Department	Regulatory Board Directorate
Number of Days to Obtain the License	Depends on.
Registration Fee	The cost of license according to the highest proposed fee is \$ 40,100,000.
Other Charges	<ul style="list-style-type: none"> • \$180,000 annual administrative fees. • 10% tax from company's net income. • 2% tax from company's net income paid to Telecommunications Services Managing Directorate (TSMD). • 2.5% tax from company's net income for purposes developing and extending the communication services throughout the country (remote areas) paid to TSMD.
Required Documents	<ul style="list-style-type: none"> • Application letter from the investor requesting participation in bidding for a license. • Proposal from the investor containing a business plan and technical specifications.
Additional Info	N/A
Contacts	<p>Tel: +93(0)202101130 +93(0)202101113</p> <p>Email: info@mcit.gov.af</p> <p>Website: www.mcit.gov.af</p> <p>Add: Pul-e- Bagh Omomi, Kabul</p>

Internet Service Provider License				
Authorized Agency	Ministry of Communication & Information Technology (MoCIT)			
Responsible Department	Regulatory Board Directorate			
Number of Days to Obtain the License	Depends on.			
Registration Fee	Categories	At Local Level	At Regional Level	At National Level
	Bank collateral	Af 250,000	Af 500,000	Af 1,000,000
	Fee for License (only once)	Af 250,000	Af 500,000	Af 1,000,000
	Annual Admin Fee	Af 150,000	Af 300,000	Af 600,000
Required Documents	<ul style="list-style-type: none"> - Application letter from the applicant to MoCIT. - Proposal containing a business plan and technical specifications. 			
Additional Info	N/A			
Contacts	Tel: +93(0)202101130 +93(0)202101113 Email: info@mcit.gov.af Website: www.mcit.gov.af Add: Pul-e- Bagh Omomi, Kabul			

Private Banking License	
Authorized Agency	Da Afghanistan Bank (The Afghanistan Central Bank)
Responsible Department	Monitoring Department of Licensing Section
Number of Days to Obtain the License	4 months – 1 year
Registration Fees	Af 500,000 or \$10,000
Other Charges	N/A
Required Documents	<ul style="list-style-type: none"> • Application letter from the investor. • Business plan of the proposed bank provided by the investor. • Three year financial projections. • Full information about the investing partners in the proposed bank. • Market survey for the proposed bank. • Names and CVs of the Board of Directors of the proposed bank. • Names and CVs of the executives of the proposed bank. • Organization chart of the proposed bank. • Power of Attorney for the agent acting on behalf of the proposed stockholders of the bank. • Articles of Association. • Documentation of initial capital of 250 million Afghanis.
Additional Information	This is a permanent license which does not need annual renewal.
Contacts	<p>Tel: +93(0)752036314 +93(0)202104148</p> <p>Email: ratib.fana@centralbank.gov.af</p> <p>Website: www.centralbank.gov.af</p> <p>Add: Phashunistan Watt, Kabul</p>

Foreign Bank Agency License	
Authorized Agency	Da Afghanistan Bank
Responsible Department	General Department of License Monitoring
Number of Days to Obtain the License	3 –10 months
Registration Fees	Af 500,000 or \$10,000
Required Documents	<ul style="list-style-type: none"> • Application letter by the agent on behalf of the foreign parent bank. • Business Plan of the proposed bank. • Balance sheet and income statement of the parent bank. • Market Survey and Feasibility of the proposed bank. • CV of the Chief of the proposed bank. • Organizational Chart of the proposed bank. • Initial capital of at least Af 250 Million from the parent bank.
Additional Information	<ul style="list-style-type: none"> • A foreign investor must also have a residence visa, passport, and Business License from AISA. • The initial capital should be 250 Million Afghanis. • There is no need to renew the license annually.
Contacts	<p>Tel: +93(0)752036314 +93(0)202104148</p> <p>Email: ratib.fana@centralbank.gov.af</p> <p>Website: www.centralbank.gov.af</p> <p>Add: Phashunistan Watt, Kabul</p>

Foreign Currency Exchange License	
Authorized Agency	Da Afghanistan Bank (DAB)
Responsible Department	General Monitoring Department of Financial Affairs of the Licensing Section
Number of Days to Obtain the License	1 – 3 days
Registration Fees	Af 6,000
Other Fees	Af 100,000 (Security Money)
Required Documents	<ul style="list-style-type: none"> • Currency Exchange Form obtained from Da Afghanistan Bank. • Inquiry letter from the Ministry of Interior Affairs (MoIA). • Tax Identification Number (TIN) from the Ministry of Finance. • National ID Card of the Afghan investor. • Recommendation letters by two registered currency exchange dealers.
Additional Information	In addition to the documents above, a foreigner needs to have a valid passport and visa and a work/residence permit.
Contacts	<p>Tel: +93(0)752036314 +93(0)202104148</p> <p>Email: ratib.fana@centralbank.gov.af</p> <p>Website: www.centralbank.gov.af</p> <p>Add: Phashunistan Watt, Kabul</p>

Hotel & Restaurant License	
Authorized Agency	The Municipality
Responsible Department	Hotels & Markets Managing Directorate
Number of Days to Obtain the License	4 days -15 days
Registration Fees	<ol style="list-style-type: none"> 1. The hotel or a restaurant license are collected only once based on its grade as follows: <ul style="list-style-type: none"> • Fee for 1st grade hotel is Af 60/person room. • Fee for 2nd grade hotels is Af 40/potential guest. • Fee for 3rd grade hotel or lower than that would be Af 30, Af 20 or Af10 per potential guest. 2. Foreign-owned restaurants must pay a fee according to their grades, ranging from Af 300 per chair - Af 60 per chair.
Required Documents	<ul style="list-style-type: none"> • A building and constructional plan. • A parking lot plan for vehicles. • A hotel must be located in a suitable area so that it does not cause any disturbance to the local population. • A hotel's characteristics should be consistent with international norms and standards. • If the hotel is a high rise building, it must be built such that its first floor will have a market and/or a supermarket(s). • Staff of the hotel should all have health cards and they all must be given work permits from the Ministry of Labor and Social Affairs.
Additional Information	If a foreign investor wants to set up a hotel, he/she must have an AISA license and respect the Municipality Laws as it is respected by an Afghan citizen. The foreign investor should already have work permit from Ministry of Labor and Social Affairs. All staff (including the local and foreign) of his/her hotel should have health cards.
Contacts	<p>Tel: 020-2101352 +93(0)700228844</p> <p>Email: info@kabulmunicipality.gov.af</p> <p>Website: http://kabulmunicipality.gov.af</p> <p>Add: Malik Asghar Square, Kabul</p>

Private Hospital License	
Authorized Agency	Ministry of Public Health (MoPH)
Responsible Department	Directorate of Curative Medicine
Number of Days to Obtain the License	1 week - 4 months
Registration Fees	\$600 (MoPH confirms the documents and based on that AISA issues the license).
Other Fees & Charges	There is 1% Sukook of total invested capital is a new regulation that replaced fees based on the number of beds in the hospital.
Requirements	<ul style="list-style-type: none"> • Application letter. • National ID card. • Professional (Medical) Certificate/Diploma of the investor. • Land ownership deed of the investor obtains from the Kabul Municipality. • Letter to the Radiology Department of the MoPH. • Equipment bills from the vendor company. • Letter of Sukook payment to Mustofiat in favor of the MoPH. • Tariff of payment at Da Afghanistan Bank in favor of the MoPH.
Additional Information	The investor submits all documents related to proposed hospital/clinic to the MoPH. If the proposed investment matches with the requirements, MoPH sends a confirmation letter to AISA for issuing the license for the investor.
Contacts	<p>Tel: +93(0)202301352</p> <p>Email: aryan.kakar@moph.gov.af</p> <p>Website: www.moph.gov.af</p> <p>Add: Great Massoud Square, MoPH Building, Kabul</p>

Private Radio / TV Stations License	
Authorized Agency	Afghanistan National Radio Television & National Independent Broadcasting Commission
Responsible Department	Licensing Office
Number of Days to Obtain the License	6 – 12 Days
Registration Fees	The license is free and is not renewed yearly.
Initial Capital	The minimum amount of capital is \$1 Million for the TV station & \$30,000 for a radio station.
Requirements	<ul style="list-style-type: none"> • Application letter. • National ID card. • Adequate capital in a bank account. • The investor should have educational documentation or certificates (which should be at least a diploma in Journalism). • Certificate of three years working background in the field of publications, media, program designing or other journalistic activities. • Articles of Association of the TV or Radio station to this Office.
Additional Information	According to the Public Media Law, a foreign investor can not be licensed to own a radio or TV network in Afghanistan.
Contacts	<p>Tel: +93(0)700233511 020-21022487</p> <p>Email: info@rta.org.af</p> <p>Website: http://rta.org.af</p> <p>Add: Wazir Akbar Khan, Kabul</p>

Private University License	
Authorized Agency	Ministry of Higher Education (MoHE)
Responsible Department	Academic Affairs Coordinating Directorate
Number of Days to Obtain the License	Up to 1 month
Registration Fees	\$ 700
Other Fees	AF 1,500
Requirements	<ul style="list-style-type: none"> • Application letter. • National ID card. • Higher education degree of the investor. • Land ownership deed for the land to be occupied by the university. • Security deposit receipt from any bank.
Additional Information	<ul style="list-style-type: none"> • Based on recommendation from the Ministry of Higher Education (MoHE), the Afghanistan Investment Support Agency (AISA) issues the license to the applicant. • The process is the same for Afghans and for foreigners. But a foreigner needs to have a valid passport and visa. Also he/she will have to prove his/her educational documents through the embassy of his/her home country.
Contacts	<p>Tel: +93(0)700199682 +93(0)202500048</p> <p>Email: info@mohe.gov.af</p> <p>Website: www.mohe.gov.af</p> <p>Add: Karta-e- Char, Kabul</p>

Film Producing Company License	
Authorized Agency	Ministry of Information & Culture (MoICT)
Responsible Department	Department of Private Sector, Plan & Foreign Relations Directorate
Number of Days to Obtain the License	1 week – 1 month
Registration Fees	Af 100
Required Documents	<ul style="list-style-type: none"> • Application letter. • National ID. • Profession education documents. • Document of at least three years professional experience by the applicant. • List of equipments. • Articles of Incorporation of the applicant. • A single form letter to the Attorney General, Criminal Department from MoICT. • Letter to the Afghan Film Directorate from MoICT. • Letter to the Finance & Administration Directorate from MoICT. • Letter to AISA from MoICT.
Additional Information	<p>The applicant must:</p> <ul style="list-style-type: none"> • Be an Afghan. • Be 18 years old. • Not be deprived or have been deprived of his/her civil rights by the order of an authorized court. • Not be a government employee. • Have a professional educations' certificate or at least 3 years of • Have professional working experience.
Contacts	<p>Tel: +93(0)020210312 +93(0)0202101301 +93(0)700290317</p> <p>Email: z.nawabi2007@gmail.com</p> <p>Website: www.moic.gov.af</p> <p>Add: Pole Bagh-e Omomi, Kabul</p>

Private Printing House License	
Authorized Agency	Ministry of Information & Culture (MoIT)
Responsible Department	Department of Private Sector, Plan & Foreign Relations Directorate
Number of Days to Obtain the License	1 week – 1 month
Registration Fees	Af 100
Required Documents	<ul style="list-style-type: none"> • Application letter. • Educational documents (from the MoHE). • List of equipment supplied by the investor. • Articles of incorporation of the company. • Enquiry letter to the Attorney General from the MoICT. • Enquiry letter to the Criminal Department of the Ministry of Interior Affairs (MoIA) from the MoICT. • Letter to Azadi Printing House from the MoICT. • Letter to AISA from the MoICT.
Additional Info	<p>The applicant must:</p> <ul style="list-style-type: none"> • Be an Afghan. • Be 18 years old. • Not be deprived of his/her civil rights by the order of an authorized court. • Not be a government employee. • Have a professional education's certificate or at least three years of professional working experience.
Contacts	<p>Tel: +93(0)202101301 +93(0)700290317</p> <p>Email: z.nawabi2007@gmail.com</p> <p>Website: www.moic.gov.af</p> <p>Add: Pole Bagh-e Omomi, Kabul</p>

Transport Route Booklet	
Authorized Agency	Ministry of Transport & Civil Aviation (MoTCA)
Responsible Department	Director of Transport (Private Sector)
Number of Days to Obtain the Booklet	4 hours
Registration Fees	<ul style="list-style-type: none"> • Af 100 for transport and taxi vehicles. • Af 200 for high tonnage trucks or transport vehicles.
Required Documents	<ul style="list-style-type: none"> • Vehicle registration from the Traffic Directorate. • Transport Route Booklet from the Private Sector Directorate.
Additional Information	<ul style="list-style-type: none"> • This process has not been undertaken by foreign investors. • The transport route booklet is valid only for one year.
Contacts	Tel: 020-2201828 Email: Website: www.motca.gov.af Add: Karta-e-Mamoreen, Beside the Silo, Kabul

Transportation Company License	
Authorized Agency	Ministry of Transport & Civil Aviation (MoTCA)
Responsible Department	Private Sector Transport Directorate
Number of Days to Obtain the License	5 Days
Registration Fees	MoTCA after checking and confirmation of all documents of the proposed company sends a letter to AISA for issuing the license for the applicant.
Required Documents	<ul style="list-style-type: none"> • Vehicle registration from the Traffic Department. • Vehicle's ownership documents & Custom importation papers showing duty paid. • Route booklet from the Private Sector Transport Directorate. • AISA investment license.
Additional Information	Before AISA issue the investment license, it would be better for the investor to proceed with the law and regulations of Ministry of Transport & Aviation first and then AISA should issue the license.
Contacts	Tel: 020-2201828 020-2103064 Email: arasikh@motca.gov.af Website: www.motca.gov.af Add: Karta-e-Mamorin, Beside the Silo Building, Kabul

Private Aviation Company License	
Authorized Agency	Ministry of Transport & Civil Aviation (MoTCA)
Responsible Department	Aviation Operation Directorate
Number of Days to Obtain the License	Months
Registration Fees	Af 1,250,000 or \$ 25,000
Other Charges	N/A
The Process	<p>The applicant submits an application letter to the Presidential Office and the president's order is obtained by the Office of Administrative Affairs (OAA). The investor's application with an official letter from the OAA sends to the MoTCA. The Minister of Transport & Civil Aviation reviews the letters and writes an order to the Aviation Operative Directorate to take action.</p> <p>Then, the Flights Safety Department of MoTCA gives the investor a "Requirement Form" that contains all requirements necessary for setting up an airline. This form is filled out by the investor and the MoTCA reviews all the equipments and technical issues contained in the form. Also, the investor fills out a questionnaire about the company's operations.</p> <p>MoTCA sends the whole file attached with a covering official letter to Office of Administrative Affairs to obtain Presidential approval.</p>
Additional Information	The license is renewed every year & the renewal is free.
Contacts	<p>Tel: +93(0)700028555 +93(0)202103064</p> <p>Email: arasikh@motca.gov.af</p> <p>Website: www.motca.gov.af</p> <p>Add: Wazir Akbar Khan, Kabul</p>

Transit & Freight Forwarding Company License	
Authorized Agency	Ministry of Commerce & Industry (MoCI)
Responsible Department	Business License & Organization Directorate
Number of Days to Obtain the License	1 – 3 Days
Registration Fees	Af 500
Other Charges	<ul style="list-style-type: none"> • Af 1,000 for Privilege right. • Af 500 for Registration fee. • Af 250 for Stamp fee. • Af 200 for Photocopy fee. • Af 200 for statute cost. • Af 100 for permit fee. • Af 200 for form cost.
Required Documents	<ul style="list-style-type: none"> • National ID card. • Measurement Form of the Business Licensing Directorate of the MoCI. • Company Identity of the Business Licensing Directorate of the MoCI. • The Statute of the proposed company of the applicant. • Letter to the Commercial Court obtained from the Business Licensing Directorate of the MoCI.
Additional Information	<p>A foreign applicant should:</p> <ul style="list-style-type: none"> • Proof that he/she has no criminal background confirmed by an official letter from the embassy of his/her home country in Afghanistan. • A valid passport and visa. • Bank account statement from his/her home country showing adequate funds to make the investment.
Contacts	<p>Tel: 020-2500332</p> <p>Email:</p> <p>Website: www.commerce.gov.af</p> <p>Add: Darulaman Street beside Parliament House, Kabul</p>

Travel Agency & Tourist Accommodation License	
Authorized Agency	Ministry of Information & Culture (MoIC)
Responsible Department	Afghan Tour Organization (ATO)
Number of Days to Obtain the License	6 Days
Registration Fees	\$ 2,000
Guarantee	\$ 5,000 (This amount is kept in bank as guarantee)
Required Documents	1. Application letter from the applicant. 2. Application forms from the ATO.
Additional Information	The license must be renewed annually.
Contacts	Tel: 020-2103346 Email: Website: www.moic.gov.af Add: Aviation High Technical Institute- Kabul International Airport Double Road, Kabul

4. Agriculture Licenses:

Animal Medicines Import Permit	
Authorized Agency	Ministry of Agriculture, Irrigation & Livestock (MAIL)
Responsible Department	General Directorate of Animal Husbandry and Animals' Health
Number of Days to Obtain the License	Up to 2 Weeks
Registration Fees	N/A
Other Charges	N/A
Required Documents	<ul style="list-style-type: none"> • Application letter. • Business License (from the MoCI). • "Conditions Statement" from the General Directorate of Animal Husbandry & Animal Health. • Veterinary Rulings from the General Directorate of Animal Husbandry & Animal Health. • Letters to the Ministry of Finance (MoF) and the MoCI from the General Directorate of Animal Husbandry and Animal Health.
Additional Info	The license needs to be renewed yearly.
Contacts	<p>Tel: +93(0)799189497</p> <p>Email: info@mail.gov.af</p> <p>Website: www.mail.gov.af</p> <p>Add: Darul Aman Street, opposite of the Ministry of Power and Energy Sanatorium Bus Stop, Kabul</p>

Animal Medicines Sale License	
Authorized Agency	Ministry of Agriculture, Irrigation & Livestock (MAIL)
Responsible Department	General Directorate of Animal Husbandry and Animals' Health
Number of Days to Obtain the License	2 Days
Registration Fee	2% of the total cost of the medicines.
Other Charges	N/A
Required Documents	<ul style="list-style-type: none"> • Application letter with two photos of the investor. • Graduation certificate of the investor in a veterinary field from an accredited institution. • A special animal medicines' sale license from the General Directorate of Animal Husbandry & Animal Health.
Additional Info	The license does not need to be renewed.
Contacts	Tel: +93(0)799189497 Email: info@mail.gov.af Website: www.mail.gov.af Add: Darul Aman Street, opposite of the Ministry of Power & Energy, Sanatorium Bus Stop, Kabul

Animal Clinic License	
Authorized Agency	Ministry of Agriculture, Irrigation & Livestock (MAIL)
Responsible Department	General Directorate of Animal Husbandry and Animals' Health
Number of Days to Obtain the License	Up to 10 Days
Registration Fees	Free
Other Fees	N/A
Required Documents	<ul style="list-style-type: none"> • Application letter from the applicant. • Two photographs of the applicant. • Graduation Certificate from a university. • National ID card or passport and visa from a foreign applicant.
Additional Info	The license must be renewed each year.
Contacts	Tel: +93(0)799189497 Email: info@mail.gov.af Website: www.mail.gov.af Add: Darul Aman Street, opposite of the Ministry of Power and Energy Sanatorium Bus Stop, Kabul

5. Other Licenses:

Private Insurance Company License	
Authorized Agency	Ministry of Finance (MoF)
Responsible Department	Afghanistan Insurance Office
Number of Days to Obtain the License	N/A
Registration Fees	Af 500,000 or \$10,000
Initial Capital	\$2,000,000 is an initial capital should be deposited at any known bank provided that the company has no share in it.
Required Documents	<ul style="list-style-type: none"> • Application letter from the investor. • CVs of Board of Directors of the proposed company. • Business Plan of the proposed company. • Documentation on the types of insurance that will be offered (e.g., life insurance, house insurance, and so on). • Receipt for the initial capital from any well-known bank in the sum of \$2,000,000. • Receipt of fee payment from the Da Afghanistan Bank. • For foreign-owned investment projects, the investor(s) must provide documentation from their home countries to certify their financial stability, no tax liabilities, and clear background.
Additional Information	The process is the same for Afghans and foreign investors, but a foreigner must have a confirmation letter from an insurance company in his/her home country. In the letter it should be acknowledged that the investor has a clear criminal background and is financially viable.
Contacts	<p>Tel: 020-2103280 +93(0)752004199</p> <p>Email: info@mof.gov.af</p> <p>Website: www.mof.gov.af</p> <p>Add: Pashtoonistan Watt, Kabul</p>

Building Permit	
Authorized Agency	The Municipality
Responsible Department	Town Plans Developing & Implementing Directorate
Number of Days to Obtain the Permit	10 days – months
Registration Fees & Other Charges	<p>Af 150 architectural fees.</p> <p>The fees for the Basement and the Blueprint tax vary depending on the extent of the area and the blueprint. List of Fess and amounts:</p> <ul style="list-style-type: none"> • Fee for the building's blueprint (varies based on the construction and extent of the area) • Fee for the Koroki (a sketch drawn of the construction location prepared by engineers in the field). This fee also varies based on the type of sketch and Koroki. (A sketch or drawing of the building or site made by a team of one or more persons picked by the Director of their organization.)
Documents Required	<ul style="list-style-type: none"> • Application letter from the applicant. • Land ownership deed (Qabala) from the Commercial Court.
Additional Information	<p>A building permit is given only to those who own land in an area which is included in the government's Master Plan. Since in Afghanistan a foreigner cannot own a land, this permit affects only Afghan citizens. Foreign investors can use rental buildings for their business purposes. If the foreigner has leased land, the Afghan land owner must arrange for the building permits. If the foreign investor has an Afghan partner, the Afghan must obtain the building permit.</p> <p>A building permit is issued once and it does not require yearly renewal.</p>
Contacts	<p>Tel: +93(0)700204712</p> <p>Email:</p> <p>Website: www.kabulmunicipality.gov.af</p> <p>Add: Da Afghanan, Kabul</p>

Mining Lease Contract	
Authorized Agency	Ministry of Mines (MoM)
Responsible Department	Mining Affairs Directorate
Number of Days to Obtain the Contract	1 – 3 months
Registration Fees	The cost of biddings is depended to the “Conditions Statement”
Other Charges	N/A
Required Documents	<ul style="list-style-type: none"> • Application letter from the applicant. • Proposal for the proposed plan. • National ID card of the applicant. • Business License from MoCI or AISA. • Payment receipt from Da Afghanistan Bank.
Additional Information	The applicant pays 10% of his/her total proposed capital as security money at the bank before the bidding takes place. If the investor does not win the bidding, then the security money is returned. (If the investor wins the bidding, the security money at the bank is kept there until the end of the contract.)
Contacts	<p>Tel: +93(0)799302241 +93(0)202100309</p> <p>Email: info@mom.gov.af</p> <p>Website: http://mom.gov.af</p> <p>Add: Pashtonistan Watt, Kabul</p>

Property Dealer License	
Authorized Agency	Ministry of Justice (MoJ)
Responsible Department	General Directorate of Government Cases
Number of Days to Obtain the License	1 week – 1months
Registration Fees	Af 15
Other Charges	<ul style="list-style-type: none"> • Af 1,000 for royalty. • Af 10 for cost of the circular.
Required Documents	<ul style="list-style-type: none"> • Application letter from the investor. • High School diploma or University Diploma • Letter from the Criminal Department, Directorate of Laws, Ministry of Justice stating that the investor has no criminal record and that there are no pending court cases in effect. • Bank payment tariff (receipt) for payment of the fee.
Additional Information	This license is not issued to foreigners.
Contacts	<p>Tel: 020-2104056 020-2104263</p> <p>Email:</p> <p>Website: www.moj.gov.af</p> <p>Add: Forosh Gah, Kabul</p>

Taxation:

Obtaining a Tax Identification Number (TIN);

In order to obtain a TIN, the applicant needs to provide the below documents to the Tax Identification Number Office at Ministry of Finance (MoF):

1. License from the Afghanistan Investment Support Agency (AISA) or the Ministry of Commerce & Industry (MoCI) showing that the investor has registered the investment.
2. Inquiry letter to the TIN Department of the MoF to the Mustofiat (Revenue Department) saying that it must pay a 1% Sukook.
3. Letter from the Mustofiat to the TIN Department confirming that the 1% Sukook has been paid.

Note: TIN is a specified number or a code which is determined only for investors or companies.

There are four categories of taxes in Afghanistan:

1. Income Tax:

This tax is levied on the annual net income of companies and individuals. Companies should pay 20% tax of their annual net income. Individuals as per the range of their net incomes respectively pay 20% tax, 10% tax, and 20% tax annually.

2. Sales Tax:

This tax is levied on the annual gross income of companies and individuals which includes:

- 2% from gross income of construction, commercial and other services.
- 2% from gross income of hotels & restaurants which have less than Af 250,000 gross income per month.
- 5% from gross income of hotels & restaurants which have more than Af 250,000 gross income per month.
- 5% from gross income of wedding halls.
- 10% from gross income of telecommunication companies, aviation companies, hotels and restaurants which provides high level services.

3. Salary Tax, Rental Property Tax, Contractual Tax:

a. Salary Tax:

- Salary lower than Af 5,000 is exempted from the tax
- Salary range between Af 5,001 to Af 12,500 should pay 2% tax
- Salary range between Af 12,501 to Af 100,000 should pay 10 % tax
- Salary range above Af 100,000 should pay 20% tax

b. Rental Property Tax:

The houses, apartments and complexes, being rented for business activity purposes; the owners of these properties are obligated to pay the tax as below:

- The rent ranging lower than Af 100,000; the owner pays 10% tax
- The rent ranging above Af 100,000; the owner pays 20% tax

c. Lotteries, share revenues and similar categories are obligated to pay 20% tax of the total amount.

d. Contractual Tax:

1. If the entrepreneur doesn't have a business license or has, but working in the area which are not mentioned in the company's bylaw. This category pays 7% tax of the total amount of the contract.
2. If the entrepreneur has a business license and doing business according to the business bylaw, he/she pays 2% tax of the total amount of the contract.

4. Fixed Tax:

The entrepreneurs who are not able to prepare the taxation documents, they are therefore obligated to pay a 10% fixed tax of their annual sales.

Documents required to paying tax:

1. Balance Sheet & Income statement of the company.
2. Research papers from the Mustofiat.
3. Tax payment tariff from the Mustofiat.
4. Confirmation letter on renewing the Company's Business license from the Ministry of Commerce & Industry (MoCI) or Afghanistan Investment Support Agency (AISA).

For more information:

Tel: +93(0)700689389

+93(0)700065673

Email: anoori7@gmail.com

Website: www.mof.gov.af/tax

Access to Land:

I. Land Lease:

Land Lease & Management One Stop Window;

The Land Lease & Management One Stop Window is a project to be implemented by the Ministry of Agriculture, Irrigation & Livestock with the financial support of AICF-HARAKAT. The goal of the project is to create a mechanism that will significantly increase the amount of public land that would be made available to the business community for productive investment.

For more info:

Tel: +93(0)794100467

+93(0)772102533

Email: hashmat.nasiri@mail.gov.af

aziz.bahram@mail.gov.af

Add: Kart-e Sakhi, Ministry of Agriculture, Irrigation & Livestock (MAIL), Kabul

ii. Obtain Land in Industrial Park:

Selection Process:

Expression of interest stage;

The Expression of Interest stage of the process is designed to make it easy for companies to show their interest in leasing or buying industrial plots. The Expression of Interest Form is open to all local and international companies. Expressions of interest will be reviewed based on the following criteria:

1. Compatibility with Industrial Estate: assessment of industrial classification or manufacturing activity based on requirements of the industrial estate in question.
2. Preliminary Appraisal of Company.
3. Stability of Company: years in business, quality of business references, organization Type of product: consistency with objectives of Industrial Estate, environmental impacts, and significance for the national economy (market competition, import substitution, export potential).
4. Job Creation Potential.
5. Investment Amount Proposed.
6. Space Requirements.

Application stage & investor selection:

Following the Stage One the review of the companies will be ranked and a short-list prepared. The short-listed companies will be invited to prepare and submit a formal Application Form for Purchase or Lease a plot. The applications will be evaluated based on the following criteria:

1. Strength of company: financial statement and experience.
2. Adequacy of market analysis and business plan.
3. Documented evidence of financing arrangements and availability of funds.
4. Job creation by qualification levels, over the initial five years.
5. Procurement status of production machinery.
6. At this Stage, the number of investors will be ranked and the selected number of companies will exceed by 25% the number of prospective plots or building spaces that are available. This will ensure that enough replacement candidates are available in case selected investors decide not to proceed with the process.

Negotiation of sale or lease agreement:

The selected investors will be invited to submit a formal competitive offer for the land price or lease rate. Each bid will be accompanied by the marked-up purchase agreement or lease agreement.

The highest bidders will be selected and negotiations of the lease or sale agreement will begin immediately. The companies will use this period of time to complete their project.

Once the agreement is signed, the investors can make their final financial arrangements and begin procurement of the plant, building works and other plot or building site improvements with full confidence that the required plots or building sites are available.

Contacts:

Afghanistan Investment Support Agency (AISA)

Tel: +93(0)202103404

Fax: +93(0)202103402

Email: invest@aisa.org.af

Website: www.aisa.org.af

Electricity Connection	
Authorized Agency	Ministry of Energy & Water (MoEW)
Responsible Department	The Electricity Directorate (Da Afghanistan Breshna Sherkat)
Length	8 - 12 Days
Fees	<ul style="list-style-type: none"> • Af 20 cost of electricity booklet. • The royalty fees starts from Af 1,000 up to Af 10,000 computed on the basis of the meter potential, horse power, amperage, and kilowatt of the transformer.
Required Documents	<ul style="list-style-type: none"> • Official letter from the industrial Parks Directorate. • An application letter from the applicant. • Land ownership deed from the Municipality.
Additional Info	There are no additional requirements for foreign investors.
For more info	Tel: +93(0)707688164 +93(0)752021997 Email: info@dabs.af Website: www.dabs.af Add: Chaman-e-Huzuri, Kabul

Useful Contacts:

1. Sector Ministries & Business Supporting Organizations:

No	Name of Organization	Cell	Email	Website
1	Afghanistan Chamber of Commerce & Industry (ACCI)	+93(0)752025854 +93(0)700533090	info@acci.org.af	www.acci.org.af
2	Afghanistan Investment Support Agency (AISA)	+93(0)202103406 +93(0)202103404	invest@aisa.org.af	www.aisa.org.af
3	Export Promotion Agency of Afghanistan (EPAA)	+93(0)752006332 +93(0)700211135	info@epaa.org.af	www.epaa.org.af
4	Ministry of Commerce & Industry (MoCI)	+93(0)202500358 +93(0)752031994	psdd.moci@yahoo.com	www.commerce.gov.af
5	Ministry of Finance (MoF)	+93(0)752004199 +93(0)700065673	info@mof.gov.af	www.mof.gov.af
6	Ministry of Transport & Civil Aviation (MoTCA)	+93(0)202103064	arasikh@motca.gov.af	www.motca.gov.af
7	Ministry of Foreign Affairs (MoFA)	+93(0)202100372 +93(0)700104173	contact@mfa.gov.af	www.mfa.gov.af
8	Ministry of Communications & Information Technology (MoCIT)	+93(0)202101113	info@mcit.gov.af	www.mcit.gov.af
9	Ministry of Agriculture, Irrigation & Livestock (MAIL)	+93(0)752044317	info@mail.gov.af	www.mail.gov.af
10	National Economy Commission of Wolesi Jirga (Lower House)	+93(0)708883813		www.parliament.af
11	Minister of Rural Rehabilitation & Development (MRRD)	+93(0)786431156 +93(0)708322363	ramin.mohebi@mrrd.gov.af	www.mrrd.gov.af
12	Ministry of Economy (MoE)	+93(0)202103608	msadiq.sadiqi@moec.gov.af	www.moec.gov.af
13	Afghanistan National Standard Authority (ANSA)	+93(0)752093126	ansa.ceo@gmail.com	

2. Banks & Finance Companies:

#	Name of Bank	Cell	Email	Website
1	Central Bank of Afghanistan	+93 202 104 148	ratib.fana@centralbank.gov.af	www.centralbank.gov.af
2	Afghanistan International Bank	+93 202 550 255	info@aib.af	www.aib.af
3	Bank-e-Mili Afghan	+93 202 102 221	info@bma.com.af	www.bmakabul.com.af
4	Kabul Bank	+93 700 222 666	info@kabulbank.af	www.kabulbank.af
5	Pashtany Bank	+93 202 100 306	info@ptbank.af	www.ptbank.af
6	Maiwand Bank	+93 752 004 000	marketing@maiwandbank.com	www.maiwandbank.com
7	Afghan United Bank	+93 202 203 836	info@afghanunitedbank.com	www.aub.af
8	Azizi Bank	+93 202 104 470	info@azizibank.com	www.azizibank.com
9	Ghazanfar Bank	+93 798 786 786	mainbranch@ghazanfarbank.com	www.ghazanfarbank.com
10	BRAC Afghanistan Bank	+93 202 203 871	m.nazrul.islam@bracafbank.com	www.bracafbank.com
11	The First Microfinance Bank	+93 799 322 765	mansur.mehdi@fmb.com.af	www.fmb.com.af
12	Arian Bank	+93 799 420 420	fax: +93202104241	N/A
13	Bank Alfalah Limited	+93 202 203 362	mujeeb@bankalfalah.com	www.bankalfalah.com
14	Habib Bank (HBL)	+93 202 200 147	hblkblom@yahoo.com	N/A
15	Afghan Growth Finance, LLC	+93 799 419 570	mkazem@seaf-agf.com	www.AfghanGrowthFinance.com

16	Afghanistan Finance Company	+93 202 301 501	spanah@afc.af	www.afc.af
17	Afghan Rural Finance Center (ARFC)	+93 779 212 204	quintonacollier@yahoo.com	www.arfc.com.af
18	Standard Chartered Bank	+93 799 088 888	Slivanus.Joseph@af.astandardchartered.com	www.standardchartered.com/af

3. BDS & Consultancy Firms:

No	Name of Company	Phone Number	Email
1	ABCD Consultants	+93(0)700 253 876	abcd.kabul@gmail.com
2	Afghan Consulting Engineering & IT Development (ACEID)	+93(0)700 223 496	aceidco@gmail.com
3	Afghan Globe Consulting	+93(0)799 572 700	hamid@afhanglobe.net
4	Afghan Vision, Financial Consulting Services Company	+93(0)798 196 035	razia.sajjadi@gmail.com
5	Pyramid Integrated Development Inc.	+93(0)799 079 258	tyarmand@gmail.com
6	AJEER Business & Management Institute	+93(0)700 053 073	zziarmal@yahoo.com
7	Altai Consulting	+93(0)799 888 666	edavin@altaiconsulting.com
8	Afghanistan Financial Services	+93(0)796 000 111	info@afs.af
9	Danesh-o-Tawsea Consulting Company	+93(0)774 631 137	safaeiahmad@gmail.com
10	Beacon Consulting	+93(0)777 126 022	beacon.af@gmail.com
11	Biz Solutions	+93(0)786 570 740	bizsolutions.af@gmail.com
12	CEFE-ESDC Entrepreneurship Skills Development Center	+93(0)700 053 073	zziarmal@yahoo.com
13	CETENA Group	+93(0)799 473 605	mina@cetena.com
14	Access Business Solutions	+93(0)786 121 212	ajalali@abs-af.com
15	Umbrella Co. Ltd	+93(0) 700 188 680	info@umbrella.af
16	PAIWASTON	+93(0)798 258 092	support@paiwastoon.com.af
17	Eureka Research	+93(0)796 555 018	liana@eurekaresearch.org
18	FAZILAT Consulting Group	+93(0)798 877 777	info@fazilatgroup.com

19	Flag International LLC	+93(0)796 499 525	dhoulihan@flaginternational.com
20	Glory Marketing Company	+93(0)700 218 572	f_mashraf@yahoo.com
21	Haqiqi Auditing & Consulting Co.	+93(0)799 569 007	haqiqibiz@yahoo.com
22	Innovation Afghanistan	+93(0)799 508 840	raaz.hassan@innovation.af
23	Insight Group	+93(0)799 832 502	masudasultan@yahoo.com
24	Kabul Group Consulting Firm	+93(0)799 692 004	jandish@karwan.edu.af
25	Kaweyan Business Development Service	+93(0)700 298 204	kamelasediqi@yahoo.co.uk
26	Malook Sherzay Consultancy Firm	+93(0)777 677 736	malook.af@gmail.com
27	Nassiry Consulting Company	+93(0)772 013 359	nassiryadvisorygroup@gmail.com
28	Oriental Management Services	+93(0)798 500 700	president@oms.af
29	Pioneers Consulting	+93(0)700 165 419	abhatakbarzad@yahoo.com
30	Professional Service Solutions	+93(0)797 135 461	craigcoleman@professionalservicesolutions.net
31	SANAYEE development organization (SDO)	+93(0)700 220 638	dalili_kabul@hotmail.com
32	Skill Tree	+93(0)774 294 472	hameed10@gmail.com
33	Strategic Impact Consulting Afghanistan	+93(0)797 793 309	tayofagbenro@gmail.com
34	Feker Consultancy Services	+93(0)77 4571 111	feker.info@gmail.com
35	Smart Afghan International Trainings & Consultancy	+93(0)789 171 199	academy.smart.afg@gmail.com
36	Wise Strategic Communication	+93(0)707 491 616	susanne@wisestrategiccommunication.com