

In the Name of the People

Office of the President of the Republic

Pursuant to the decision of the House of Representatives and the approval of the President of the Republic, based on the provisions of Item (First) of Article (61) and Item (Third) of Article (73) of the Constitution. The following Law has been promulgated:

Law No. 9 of 2019

Exemption from Tax Penalties

Article -1- **First:** The taxpayer who is in violation of the provisions of the Income Tax Law No. (113) of 1982 shall be exempted from the penalties stipulated in Articles (56), (57), and (58) thereof; the procedures stipulated in Articles (59) and (59/bis) of the Law; and the penalties prescribed by Article (30) of the Real Estate Tax Law No. (162) of 1959 and Article (8) of the Land Tax Law No. (26) of 1962 in case the violating taxpayer submits a request to the financial authority within a year from the date this Law comes into effect, provided that the tax due from the taxpayer is paid.

Second: In case the taxpayer does not pay the tax due from him within the period mentioned in Item (First) of this Article, interest shall be added to the amount due from him at a rate of (10%) ten percent of the due tax amount, and shall be calculated from the date the violation is committed up to the payment date.

Article -2- The Law shall apply to the following:

1. Crimes for which no criminal lawsuit has been initiated.
2. Crimes on which no irrevocable court order has been issued.
3. Crimes for which no amicable settlement has been reached.

Article -3- The lawsuit proceedings against the taxpayer shall be irrevocably ceased upon his inclusion in the provisions of this Law at any of its stages prior to the issuance of a final judgment thereon.

Article -4- This Law shall come into effect from the date of its publication in the Official Gazette.

Compelling Reasons

This Law has been legislated to provide the taxpayers with the opportunity to settle their position and rectify their crimes, as well as to enable the financial authority to settle the tax crimes and to collect the tax amounts due from the taxpayers.

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