

Requirements for Opening Branch of Foreign Companies

This type of license is issued to companies that operate outside of Afghanistan and is owned 100 % by the parent company. Such licenses hold "I" character before the license number.

1. Presence of the president, vice president of company for license issuance, in case of absentee, legal representative along with his/her original power of attorney letter and original ID documents (Tazkera for Afghan nationals and passport with valid visa for foreign nationals) is required.
2. Company Board Resolution, attested by embassy of Afghanistan in the host country and Ministry of Foreign Affairs of Afghanistan.
3. Official letter from Ministry of Foreign Affairs (Directorate for Economic Cooperation), introducing foreign company for registration of its branch and delegated personnel (president, vice president or representative) is mandatory.
4. The authority for cancellation, changes and other reforms in license/documents remains with the parent company.
5. All requirements stated in part (Registration and Obtaining of new license) is applicable here.

Conditions and Requirements for License Incorporation (Creating a Joint Venture)

Companies willing to work together under a single license can obtain Joint Venture License under the following terms and conditions:

1. Presence of all partners (president, vice president and shareholders) of all companies at AISA.
2. Provision of "Joint Venture Agreement" that all partners have already agreed upon and which states all the required information.
3. Companies, who want to obtain Joint Venture License must already have AISA license.
4. Validity of their licenses should not be expired and must have paid tax and other obligations.
5. All requirements stated in new license issuance procedure are applicable here.

Note: If a Company from outside of the country wants to make a JV Company with a company holding Investment License, Must provision its documents approved by Embassy of Afghanistan in the host country and the Ministry of Foreign Affairs of Afghanistan.

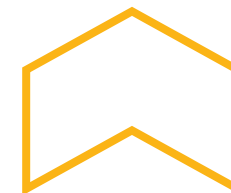
Requirements for Adding Word "Group" in Company License

1. Existence of more than one license under the same name.
2. President, vice president and shareholder(s) of the company must be the same people in all companies.
3. In case, another person is shareholder in one of the companies, his written agreement and presence is mandatory.
4. The word (Group) will be mentioned in one or more than one license(s).
5. All requirements stated in new license issuance procedure are applicable here.

Note: Obtaining investment license under the term "group" or a "specific name" does not mean that the same name cannot be used by other individuals for different activities.

Requirements for Registration and Obtaining a New Investment License at AISA

1. Choose/Reserve few names for company.
 - a. If the name is already been chosen by another company, the next reserved name will be used.
 - b. The selected name should be proper, have meaning and correct spelling. It may contain words from Pashto, Dari, English or other international languages. Company name should not be in conflict with laws, culture, religion and other values in the country.
 2. Applicant(s) must be at least 18 years of age before applying for an investment license.
 3. Presence of president, vice president and shareholder(s) of the company along with their original ID documents (Tazkera for Afghan nationals and passport with valid visa for foreign nationals).
 4. **Six 3x3,5cm photos for president and vice-president** of the company and **two 3x3,5cm photos for shareholders**.
 5. Original national ID (Tazkera) of contact person. Contact person can be anyone other than president, vice president of the company, and should be an Afghan national.
 6. Rent/lease agreement or legal ownership document for verification of company's office address. (Contract can be rent/lease agreement with property dealer, contract between two persons with the approval of the local attorney, contract with a business/trade center and contract with another company along with the AISA license of that company). All presented documents must be duly signed, stamped, and should have all the relevant information.
 7. In the absence of president, vice president or shareholder(s) of the company, presence of his legal representative/attorney along with legal power of attorney letter and original ID documents (Tazkera for Afghan nationals and original passport for foreign nationals) is mandatory.
 8. License fee payment would be according to fees guideline, which is based on the type of business activity and amount of initial investment.
 9. According to Article 109th of Income tax law, if an investor has already obtained license from AISA, he/she must clear all tax obligations of that license till the end of last fiscal year. In case of failure of tax clearance, individuals/investors will not be able to obtain new license.
 10. Companies with sectoral activities require **approval from the division and sector ministries** (Transport & Civil Aviation, Agriculture, Irrigation and Livestock, Public Health, Finance, Information & Culture, Interior Affairs, communications & Information Technology, Mines & Petroleum, Counter Narcotics, and National Environmental Protection Agency etc). Approval of the relevant authorities must be taken first which is referred to the concerned authorities through an official letter from AISA.
 11. Provision of **original education and work experience documents of the president and vice president** (for consultancy or legal services).
 12. **Company name approval from Ministry of Commerce and Industries** for manufacturing companies.
 13. Provision of **"No Criminal Record" letter** for foreign nationals from Interpol.
- Note:** If investor(s) already has/have Tax Identification Number (TIN), they should provide a copy of it to the registration officer.



LICENSING GUIDELINES

A complete guide on how to get a new investment license in Afghanistan



renewal of license, opening a branch, closing of business, and more.



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Requirements for License Renewal

1. Tax clearance letter from LTO/MTO of Ministry of Finance.
 2. Original company license; in case of loss of the license, letter from Afghan Elanat is mandatory.
 3. Copy of annual tax return letter which is attached with the tax clearance letter.
 4. In the absence of president, vice president and shareholders, presence of his/her representative along with original authorization letter and national ID (*Tazkera for Afghan nationals and passport with valid visa for foreign nationals*) is mandatory.
 5. License fee payment according to fees guideline, which is based on the type of business activity and amount of initial investment.
 6. 2 photos (3x3,5cm) of president, vice president/shareholders of company.
- Note:** Companies that have already applied for change(s) in their license, until those changes are done or are withdrawn, new changes cannot take place.

Requirements for Amendments and Changes in Company License

1. To bring changes/amendments in company license or legal documents, presence of all shareholders along with their original ID document (*Tazkera for Afghan nationals and passport with valid visa for foreign nationals*) is mandatory. Without their presence no change(s) will take place.
 2. In the absence of president, vice president and shareholders or partners, presence of his/her legal representative along with original legal power of attorney letter and national ID (*Tazkera for Afghan nationals and passport with valid visa for foreign nationals*) is mandatory.
 3. In case the president or vice president are not holding share(s) in the company, shareholders can dismiss them without their presence (shareholder can be a person or persons).
 4. After the presence of all shareholders and completion of prescribed form for; identification, articles of association and ratification, the relevant authorities (Tax Directorate, CBR-IP Directorate and TIN Department - Ministry of Finance) will be informed regarding the changes by the investor(s).
 5. Amendment/Change(s) process will take place upon receiving the relevant departments' reply.
 6. All requirements stated in part 1, 2, 4, 8, 9, 10, 11, 12 and 13 of new license issuance procedure are applicable here.
 7. Disclaimer form for new personnel of the company.
 8. After receiving change request referrals, they will be processed and are implementable.
- Note:** Fees for reprinting license after bringing changes – not for validity of the license – is USD 10.

Requirements for Changes in Company Address

1. To bring changes in company address, application on company's letterhead along with the new office contract rent/lease document is mandatory.
 2. Original rent/lease or legal ownership documents for company's office address. (For more details please refer to #6 of Requirements for Registration and obtaining a new investment license)
- Note:** Fees for reprinting license after bringing changes – not for validity of the license – is USD 10.

Requirements for Moving a Company to a New Province

To move a company from capital (Kabul) to provinces, from province to province or from provinces to capital for tax clearance or other purposes related to the company, following steps will be taken:

1. Application on company's letterhead duly signed and stamped by company president or vice president. Name of president, license number, and province to which the company's statistics are being changed has to be mentioned in application letter.
 2. Original lease/rent contract for company's office.
 3. The process will be completed upon receiving the relevant authorities' reply.
- Note:** Fees for reprinting license after bringing changes – not for validity of the license – is USD 10.

Requirements for License Cancellation

Companies can cancel their license given the company problems or their consent under the following conditions:

1. Presence of all partners including, president, vice president and shareholder(s).
2. Completing the required form and providing reason(s) for license cancellation (closing of business).
3. Taking fingerprint or signature of all partners in the presence of the licensing employee.
4. After completing the process, official letters will be sent to the relevant authorities (Tax Directorate, General Directorate for CBR-IP, and TIN Department of Ministry of Finance) for further process. The license will be cancelled upon receiving the relevant departments' reply.
5. All requirements stated in part 3 and 7 of new license issuance procedure are applicable here.

Requirements for Withdrawal of License Cancellation or Changes

To withdraw application for bringing changes in company license or its cancellation, following steps will be taken:

1. Presence of all person(s) that were present at the time of application for bringing changes or license cancellation is mandatory.
2. Reasons for pulling out from bringing changes or license cancellation must be clearly mentioned in the approval form; whereas fingerprint or signature of the partners will be taken in the presence of relevant employee.
3. If the change or cancellation request is already under the process at the relevant authorities a follow-up letter will be sent for the withdrawal of the cancellation of or bringing changes in the license.
4. To withdraw application for bringing changes in company license or its cancellation, presence of all partners (president, vice president and shareholders) a long with original ID document is mandatory. In the absence of one or more partners, presence of legal representative along with his/her legal power of attorney letter and national ID (*Tazkera*) is must.

Requirements for Opening Bank Account

For opening bank account in public and private banks, following documents are required:

1. Application in company's letterhead duly stamped and signed by the president and vice president of the company.
2. Validity of the company license is mandatory.
3. Original company license.

Requirements for Company Verification

For company verification through official letter from AISA, following documents are required:

1. Application in company's letterhead duly stamped and signed by the president and vice president of the company.
2. Original Investment license

Requirements for Opening Company Branch in other provinces

For opening company branch, following documents are required:

1. Application in company's letterhead duly stamped and signed by the president and vice president of the company.
2. Original Company license.



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