



A Study of Tax Crimes in the Penal Code of Afghanistan

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<http://dx.doi.org/10.18415/ijmmu.v11i11.6368>

Abstract

Tax is one of the most stable sources of government income, and its purpose is to provide public expenses and social and economic services. Therefore, to prevent tax evasion and increase the government's income, the legislator has criminalized the criminal behavior done intentionally and illegally to evade and avoid taxes by taxpayers, so that taxpayers cannot avoid paying taxes, which is very harmful to the country's tax system. The purpose of this research is to examine the tax crimes in Afghanistan's penal code to make it clear to taxpayers and tax officials what the consequences of tax evasion and actions that cause non-payment of taxes. The findings of this research are that the activities of not submitting a tax declaration, not paying taxes on time without any valid reason, not keeping tax documents or falsifying tax documents, not cooperating with tax officials, improper use of tax identification number, or preventing the implementation of the duties of the law of employee. The tax has been criminalized by Modi in the Penal Code and has provided specific punishment for it to prevent over-taxation and budget deficit.

Keywords: *Tax; Tax Crimes; Tax Evasion; Taxpayer*

Introduction

Taxes are one of the most important sources of government revenue, whose main purpose is to provide public expenses, provide social and economic services. (Abdur Rahimi, Ahmadi Mousavi, 1400: 73), because tax income provides the possibility for the government to invest in the direction of prosperity, growth, and economic prosperity. (Hamidi et al., 1394: 148) Therefore, the Afghan government always tries to collect taxes from all citizens. collect to provide the country's budget without any of these problems and prevent the budget deficit, which is a vital issue for this country.

According to Article (42) of the Constitution of Afghanistan, all Afghan citizens are required to pay taxes if they are eligible to pay taxes: "Every Afghan is obliged to pay taxes and taxes to the government by the provisions of the law. No type of tax or product is imposed without the decree of the law. The amount of tax and product and its payment method are determined by the law, respecting social justice. This ruling also applies to foreign persons and institutions. Every type of tax, product, and revenue paid is delivered to the account of the government unit. But until 1396, tax crimes were not criminalized in Afghanistan, only in the first paragraph of Article 285 of the Criminal Law approved in

1355 it was stated: "When a public service official, using his official authority, deliberately stops the laws, regulations, rulings, decrees, and orders issued by authorities with governmental authority or the acquisition of property and taxes determined by the law, without legal permission, Depending on the circumstances, he will be sentenced to short-term imprisonment that is not less than three months or a fine that is not less than three thousand Afghanis." Therefore, according to the social developments, the Penal Code was approved by the National Council in 2016; According to articles (795-797) of the Penal Code, to prevent tax evasion and non-payment, or the negligence of the collection officers, or their failure to collect this vital resource, or the collusion of the officers with the taxpayer during payment, it has criminalized all kinds of tax crimes. These tax crimes are not assigned to income tax (direct tax) or value-added tax and consumption tax (indirect tax) but include both types of taxes. Except in cases where the legislator has explicitly assigned a crime to a specific type of tax. But what should be clarified is that tax crimes are discussed in this article, not tax violations; Because tax violations have a disciplinary aspect that is stated in the income tax laws and tax administration or tax procedures and guidelines. However, tax crimes have a criminal and punitive aspect, the punishment of which is stated in the penal code of Afghanistan, and the perpetrators are punished according to the articles of the penal code.

Therefore, tax crimes are one of the important issues in the legal and economic fields of every country. In Afghanistan, no research has been done on this issue yet; Therefore, the novelty of this topic shows the innovation of this research. That is, in this article, the author tries to examine tax crimes using a library-research method according to the Afghan penal code, so that these crimes are separated from other crimes and the perpetrators (taxpayers and officials) are informed about the consequences of committing these crimes in Afghanistan.

1- The Concept of Tax

Tax in Dehkoda's dictionary means ransom and tribute, which in the concept of tax; has undergone many changes. Because tax, as the most important source of government income, is an amount that is paid free of charge by (real and legal) persons according to the law to cover public expenses. (Emami, 2016: 31) Or in other words, tax is an amount that the government collects free of charge and compulsorily according to the ability of natural and legal persons according to the law to cover public expenses. (Rostami, 2015: p. 82), so paying tax is imposed; In this way, the government collects the tax from the property and income of individuals without taking any obligation towards the payer. That is, the members of the society are obliged to pay a part of their wealth and income to the government according to the principle of cooperation and the codified regulations of the country to provide public expenses and maintain and expand the economic, political, social, and cultural infrastructure. (Jaafari Langroudi, 2018: 601), Therefore, the lawmakers of Afghanistan have defined the tax in paragraph 2 of the first article of the income tax law as follows: "Tax is a mandatory payment that is made to strengthen the financial foundation of the government and public welfare without performing reciprocal service or offering sex from natural persons and according to the provisions of this law are taken".

2- The Concept of Crime

Crime is an Arabic word and means sin, mistake, and committing an ugly and indecent act (Asia Foundation, 1398: 123). In terms of criminal law, it is a behavior against the social order that makes the perpetrator liable to punishment or provides security measures (Golduzian, 2024: 65) or crime in its general meaning is a criminal behavior committed by that person, according to Sharia or law, deserves punishment (Asia Foundation, 2019: 123) The lawmaker of Afghanistan defined the crime in Article 27 of the Afghan Penal Code as follows: "Crime is the commission of an act or the refusal of an act that is recognized as a crime according to the provisions of this law, its elements are specified and punishment or protective measures are determined for it." Therefore, tax crimes follow the same definitions, according to Article 795, a person who refuses to pay taxes, the tax documents provided are false and fake, does not cooperate with tax employees, or does not keep his tax documents on purpose, has committed a tax crime,

and or according to Article 796 of this tax law, if he intentionally prevents the implementation of the legal duties of tax employees, he has also committed a tax crime.

Therefore, tax crimes are actions or omissions that are committed against the tax law and are criminalized as crimes in the criminal law. Therefore, additional taxes and fines that are less than five thousand Afghanis; In the law on income tax or the law of tax affairs, it is foreseen by the legislator, it has a security aspect, it is not a crime, but it is a tax violation. It is stated in paragraph 2 of Article 140 of the Penal Code: "The fine determined by the court's decision is not less than five thousand (5000) Afghanis." Or, it is explicitly stated in paragraph 2, article 8 of this law: "It is not permissible to criminalize and apply any type of punishment to an act that is not recognized as a crime in this law and for which the punishment has not been determined." That is, an act is considered a crime if the lawmaker has counted it as a crime in the penal code of Afghanistan.

3- The Concept of Tax Evasion

In general, tax evasion is the deliberate illegal actions that are carried out to reduce legal tax obligations. That is, Modi is trying not to pay legal taxes to the government and this causes the government's inability to allocate resources, and redistribute income and finance. (Nuri, 2021: 264), Therefore, tax evasion is a common term related to the actions that are considered for non-payment of taxes, which include tax crimes and tax avoidance, tax evasion includes non-payment, underpayment, and even delay in paying taxes to legal and illegal parties. the legal ways which are avoidance and the illegal ways which are considered tax crimes. (Fatemi, 2023: 187)

4- Basics of Criminalizing Tax Crimes

Tax crime is one of the economic crimes, because tax is one of the important resources of many countries that people pay to the government, and irregularities in its payment will cause the budget deficit. Therefore, tax crimes are one of the crimes against the government. Non-payment of taxes is a violation of the rights of other citizens and non-participation in cooperation and development of the country to achieve greater welfare and a better social life, so a person who does not pay taxes creates a disturbance in this matter. (Tajmir Riahi, Al Mohammad, 2019: 27), Therefore, the legislator is obliged to criminalize these actions so that the government can punish and punish those who avoid paying taxes according to the law, falsify tax documents, or do not cooperate with the employees of the tax office.

Therefore, by collecting taxes, the government should plan various policies, such as public revenues, fair distribution of assets and wealth, control and stabilization policies in the economy, etc., in a precise and regular manner, and ensure the receipt of taxes as a special income of the government. Therefore, the basis of criminalization of tax crimes is the defense of public rights, participation in the development and greater welfare of life, provision of public expenses, and realization of government plans. (Fatimi, 2023: 188)

5- Elements of Tax Crimes

Tax crimes, like other criminal acts, have three main pillars, and the violation of any of these pillars or elements causes the realization of the tax crime to weaken.

5.1- Legal Element

According to the principle of acquittal, no act or behavior of a person is a crime and cannot be punished, unless the legislator recognizes that act and behavior as a crime in advance. But what is important is that criminal behavior can be distinguished from non-criminal behavior by the law, so that the legislator has considered the criminal act as a crime before it is committed and has determined the punishment for the perpetrator, which is considered by jurists as the principle of legality of crime and

punishment. is known So we can say that the first condition for the realization of a criminal act is the element of law.

Therefore, the Afghan legislator stated in Article 27 of the Constitution: "No action is considered a crime except by the law that was enacted before it was committed." No person can be chased, arrested, or detained except according to the provisions of the law. No person can be punished except by a court order with jurisdiction and by the legal provisions that came into force before the accused act was committed", that is, this article of the law clearly states that the principle of law is crime and punishment, and it rules as long as an act in If the law is not criminalized, the perpetrators will not be punished. Therefore, in Article 32 of the Criminal Code, it is stated: "The element of the criminal law is the specification of the criminal act and its specific punishment in this Code."

Therefore, according to Articles 795 and 796 of the Afghan Penal Code, all kinds of our behavior and actions in the field of tax affairs have been criminalized by the legislator and have been identified as tax crimes and specific punishments have been determined.

5.2- Actus Reus

The tax crimes mentioned in the penal code are realized in the form of an act or omission, which is the material element of the external and material embodiment of the crime and displays the main and tangible element of the crime. In Article 33 of the Penal Code, the Afghan legislator defined the actus reus of the crime as follows: "The actus reus of the crime is committing an act against the law or refusing to commit an act that is prescribed by the law in such a way that the commission or refusal leads to a criminal result and the relationship There must be a causality between the action and the result.

Therefore, any behavior against the law can be considered an actus reus of a crime, whether this behavior is an act or an omission, provided that the result of the crime is caused by the criminal behavior and there is a causal relationship between the criminal behavior and the criminal result; It means that a person's criminal thoughts and intentions are removed from the state of thought and theory and find actus reus and external existence in the field of action. In other words, it cannot be said that a person has committed a crime as long as the criminal thoughts and intentions of the person do not have an external and material aspect. (Asia Foundation, 2019, 1: 145)

5.3- Mens Rea

To criminalize criminal behavior, lawyers also study the mental and psychological state of the perpetrator in addition to the material conditions; For this reason, a behavior is considered a crime when, in addition to the legal prohibition and practical action, the mental and psychological conditions of the perpetrator must meet the conditions specified in the law. Scientists believe that the spiritual element is the spiritual relationship between the perpetrator and his criminal behavior. If the spiritual relationship between the criminal behavior and the person who commits it is not proven, it is not possible to hold a person responsible and judge him guilty; Therefore, to criminalize a criminal behavior, proving the psychological element is a must. (Ardabili, 2012: 236)

What should be remembered is that there is a difference between criminal behaviors that are committed with intent and those behaviors that are done due to carelessness and error. That is, intentional criminal behavior, bad intention, and compounded ill will in the matter of disrupting the safety and order of society, or harming the lives or interests of citizens are evident. Therefore, tax crimes are an absolute and binding crime that occurs intentionally, if the taxpayer is negligent in paying the time and documents submitted to the tax office, the crime is intentional. But if Modi's secrets are revealed by the tax agent due to carelessness and impudence, this crime will not be committed. (Asia Foundation, 2018, 4: 305)

In Article 38 of the Penal Code, the lawgiver stated the mens rea: "The mens rea of a crime is criminal intent, knowledge and awareness of the crime and its result or criminal error" So according to this article, the first condition for the fulfillment of the spiritual element is the involvement of the person's will in committing it. It is an act, that is, if the person is not involved in the behavior that leads to a criminal result, the person is not guilty and cannot be prosecuted.

6. Examples of Tax Crimes in the Penal Code

If a person evades paying taxes and knowingly commits criminal behavior in order not to pay taxes to the government, according to articles 795 and 796 of the Afghan Penal Code, he has committed tax crimes, which are discussed below as an example.

6.1- Not Submitting a Tax Return

A tax declaration is a form that can be filled out by the taxpayer to declare the profit and economic activity that is subject to tax in a certain period to the tax office. Therefore, if it is not provided, the person (real person or legal entity) has committed a crime that has material and spiritual elements. Therefore, this crime is of the type of omission and absolute, which is committed only by criminal behavior, and it is not necessary for the result and the relationship of causation. For this reason, it doesn't matter if the government is harmed as a result of not submitting the tax return or not, but as soon as the taxpayer does not submit the tax return within the specified time, he has committed a crime. Unless he proves with valid reasons that he had a legal excuse and could not submit his tax return. (Asia Foundation, 2018, 4: 289) In the first paragraph of Article 795 of the Criminal Code, it is stated that "a person who, without valid reasons, does not submit his tax return by the provisions of the tax law or until the expiration of the extended period of the tax administration, a natural person shall be fined ten thousand Afghanis and a person subject to a sentence shall be fined Thirty thousand Afghanis will be punished."

6.2- Non-Payment of Subject Tax without a Valid Reason

According to Article 58 of the Income Tax Law, all natural persons, legal entities, and government offices that have two or more employees in one of the months of the year are required to impose a subject tax on the salaries of their employees who have reached the tax limit. (Guideline No. 5 of the Ministry of Finance); Also, in Article 72 of this law, it is stated: that legal and natural persons who provide materials, supplies, and services to governmental and non-governmental departments under a contract are obliged to pay the subject tax to the tax administration from the amount of the contract. They should only levy and pay the salary tax of their employees according to the first paragraph of Article 17 of this law during the implementation of the salary. (Guideline No. 21 of the Ministry of Finance).

Therefore, according to the articles of the above-mentioned law, natural persons, decrees, and government departments are obliged to levy and pay taxes on salaries and contracts. Therefore, if a person does not pay this tax without a valid excuse (abduction, illness, bankruptcy, etc.) or if he levies it from the salary of his employees but does not pay it, he has committed a crime according to paragraph 2 of Article 795 of the Penal Code. Because they did not pay the tax, it is a tax evasion and it is a deliberate act that the perpetrator did with the intention and knowledge that the result of this crime is damage to the financial and economic affairs of the country and the nation. Because if the graph of this crime is high, the government may face a serious budget deficit, which will stop the provision of services and development of the country. For this reason, the legislator has sentenced the perpetrator of this crime to a fine of ten percent of the subject tax to imprisonment, or both.

6.3- Crimes Committed by the Liquidator

Because in any case, the tax contribution of every real person must be paid to the government, even if the taxpayer becomes bankrupt, the legislator has also provided penalties for the liquidator. It does not make a difference whether the liquidator is appointed by the court or based on the provisions of the company's statutes, the liquidator is entrusted with the responsibility of liquidating that company. (Asia Foundation, 2018, 4: 294)

This crime is intentional. The liquidator firstly, within fourteen days from the date of his appointment as the liquidator, informs the tax office in writing that he has been given such responsibility so that the tax office will take measures to collect the tax of that company with the cooperation of this company. The manager should do it and the right of the government will not be lost due to the bankruptcy of this company. In the second place, the liquidator must not remove the property of the taxpayer from his control without receiving a notice that the tax has been paid, and thirdly, the liquidator is obliged to sell the company's property and allocate the proceeds from the sale to pay the company's tax. Pay the tax this way. Therefore, in case of not doing the above, the liquidator will be sentenced to 20,000 or an alternative to imprisonment or both. (Paragraph 3, Article 795 of the Penal Code).

6.4- Refusing to Levy and Pay Taxes

As previously stated, based on Articles 58 and 72 of the Income Tax Law, all natural persons, legal entities, and government departments are required to levy and pay taxes on employee salaries and contracts with government and private departments that reach the tax limit.

Therefore, according to the articles of the above-mentioned law, a person who does not pay his tax to the tax office at the appointed time. The Ministry of Finance issues a notification to prevent tax evasion and extend the tax payment period; that the taxpayer must clear his tax at the time specified in the notice. Therefore, if the taxpayer does not pay attention to the issued notice, the Ministry of Finance can, according to Article 95 of the Income Tax Law, "when the taxpayer does not submit, pay or levy the tax return and tax by the provisions of this law, the Ministry of Finance can inform through a written note that it will block part of the activity or all of it after 7 days from the date of the note. This decree is valid after the signature of the competent authorities of the Ministry of Finance until the complete settlement of tax and payment accounts, and the security authorities are obliged to cooperate in the implementation of this decree. and paragraph 4 of Article 795 of the Penal Code to stop part or all of the taxpayer's activity to force the taxpayer to pay taxes. Because the refusal to levy and pay taxes is intentional and he/she does not pay attention to the notification of the tax administration, the lawmaker punishes the perpetrator of this crime with a fine of 10,000 Afghani if he is a natural person, and 40,000 Afghani if he is a personal violator.

6.5- Maintaining and Not Adjusting Tax Documents According to the Law

According to the income tax law, the taxpayer is obliged to maintain and organize all the documents of the offices related to financial and tax affairs for the review of the tax officials in the fiscal year; Article 36 of this law states: "Natural persons and legal entities with taxable income shall organize and maintain all documents, books, and statements of transactions of movable and immovable property and their income in the relevant financial year, and make them available upon demand. The relevant officials of the Ministry of Finance should be placed. Therefore, in case of not doing this, Modi commits a crime based on omission; It is often intentional and its purpose is tax evasion. Article 39 of this law states: "The Ministry of Finance, in order to properly administer the income tax, establish the real income and present the correct report thereof, shall establish the form and content of the taxpayer's documents and books". That is, the Ministry of Finance is obliged to check and confirm the documents of Modi's books in order to establish the real income. For this reason, to prevent tax evasion, the legislator has made it a crime not to maintain and adjust tax documents according to tax laws, so that the taxpayer is obliged

to maintain and adjust all documents and evidence according to the law. Paragraph 5 of Article 795 of the Criminal Code states: "A person who intentionally does not organize and maintain his documents and books by the provisions of tax laws..." If he is a real person, he will be fined 25,000 Afghani and if he is a legal person, he will be fined 100,000 Afghani.

6.6- Non-cooperation with Tax Officials

The legislator has criminalized non-cooperation and not providing the necessary facilities for tax officials to increase the compliance and importance of employees therefore Modi should cooperate with the employees of the Ministry of Finance as much as possible and provide all the tools and equipment available to these employees. If he does not perform such an act, he commits a crime of omission and intentionally does not cooperate. which is mentioned in paragraph 6 of article 795 of the penal code: (A person who has the necessary facilities such as access to premises, properties, documents, offices, computers, obtaining copies of documents, offices, and information stored in computers, taking possession of necessary documents or offices that can be used to determine the taxpayer's tax liability or for other purposes According to the tax laws, it is necessary not to provide to the tax employees and not to cooperate with them, a natural person, with a fine of ten thousand Afghani and a legal person, with a fine forty thousand Afghanis will be condemned).

6.7- Using the Wrong Tax Identification Number

The taxpayer identification number is a single ten-digit number that is used to identify the taxpayer. Every taxpayer must have only one identification number. (Guideline No. 18 of the Ministry of Finance), so the person who is taxed according to the law and is obliged to pay it must fill out the tax return accurately and submit it to the tax office. so as not to include the tax identification number incorrectly, if it is incorrect, it is assumed that it is intentional; Because common sense dictates that Modi decides to evade taxes, therefore this crime is absolute, even if the government is not harmed by the use of an incorrect tax identification number, the crime is committed.

As mentioned in Article 86 of the Income Tax Law: "Individuals, companies, and institutions that are required to pay taxes or customs duties according to the provisions of this law or the customs law, and non-profit social organizations and charities that pay taxes on the salaries or wages of their employees establish themselves or the persons who have or open accounts in banks or other financial institutions are required to obtain the tax identification number. Employees whose income is subject to taxation according to the provisions of this law, are also subject to this ruling." So, according to the provisions of this article, legal, for-profit, and non-profit entities are required to obtain a tax identification number. In the case of using it incorrectly, according to Article 795, Paragraph 7 of the Criminal Code, "a person who intentionally uses an incorrect identification number in a tax return or any document that is provided for in the tax laws or is used for this purpose, is a natural person. He will be sentenced to twenty-five thousand and a person will be sentenced to a fine of one hundred thousand."

6.8- Failure to Comply with the Request of the Tax Department

For the tax officials to be able to accurately estimate the amount of government tax revenue, all the information of the country's taxpayers' books and documents must be recorded and stored in the computer system in case the tax officials realize that they do not have enough information. They may request the taxpayers to provide them with the necessary information and resources, in case of disobeying that order, the Ministry of Finance will have committed a crime of omission. Article 795, Paragraph 8 of the Criminal Code states, "A person who deliberately does not comply with the following without valid reasons, (1) preparing documents, books, information or computer information in his possession, within the deadline specified in the notification, (2) attending the specified time and place of the notice to assess his or another person's tax affairs. A natural person will be sentenced to five thousand Afghanis and a legal person will be sentenced to forty thousand Afghanis.

6.9- Obstructing the Implementation of Legal Duties of Tax Employees

It was already discussed that Modi is obliged to cooperate with the tax officials and provide them with the facilities and facilities to check and record documents as much as possible. But Modi, in addition to not providing them with the necessary cooperation and facilities, prevents the tax officials from checking and confirming the documents and books. That is, he prevented the officers from performing their legal duties and did not provide any information, documents, books containing income, etc. This crime is an act of execution, not an act of omission, which is realized intentionally, therefore, it is an absolute crime that does not require a result. (Asia Foundation, 2018, 4: 307). The lawmaker stated in Article 796, "A person who intentionally obstructs the implementation of the legal duties of a tax employee shall be fined 40,000 Afghani for a natural person and 100,000 Afghani for a legal person."

6.10- Obtaining Reimbursement Using Forged Documents

Repayment in the word means to pay a loan, to repay, to give a debt. (Dehkhoda: 325), according to this meaning of the word repayment; It is used in cases where a person pays money to someone and then that person returns the money after some time. Here, the value-added tax refund is used if the taxpayer pays more than the percentage determined in the value-added tax law for any reason. If he proves this overpayment with convincing documents, the excess of the actual tax will be returned to him by the tax department, and this act is called repayment. The tax administration states in paragraph 1 of Article 60: "Whenever the taxpayer has overpaid or inadvertently paid the tax, the tax administration will fix it according to the provisions of the tax laws and related procedures and notify the taxpayer in writing about its repayment." Also, in the first paragraph of Article 25 of the Value Added Tax Law, it is stated: "Whenever the deductible tax for each period of value added tax exceeds the total amount of tax payable by the taxpayer" in the special conditions specified in these two laws and its procedures, to Moody finds a way out.

Therefore, if the taxpayer claims that the tax paid by mistake is more than the actual tax, he pays the tax office to prove this claim with falsified documents and collects the additional amount. Article 797 of the Penal Code states he has committed a crime. "If the taxpayer obtains a refund of value-added tax that he is not entitled to by using forged documents, in addition to the penalty for the crime of forgery, he will also be sentenced to a fine equivalent to the amount received." According to this article, the criminal has intentionally committed the crime of forging documents and obtaining VAT refunds with forged documents. If these forged documents are not proven, he has not committed any crime.

Conclusion

Tax crimes, as one of the vital aspects in the tax system of countries, especially in Afghanistan, play a fundamental role in determining the level of transparency and efficiency of the tax system. The importance of tax crimes is because non-payment of taxes or tax evasion can have many negative effects on the public budget and the implementation of development programs in countries. In Afghanistan, which is still developing and improving its tax system, criminalizing tax crimes and determining specific punishments for them is an important step in strengthening the tax system and preventing tax evasion.

The Constitution of Afghanistan in Article (42) clearly emphasizes the need to pay taxes and stipulates that no type of tax or product shall be imposed without the law. However, before 2016, tax crimes were not specifically examined in the Criminal Law and were only dealt with in a general way in Article 285 of the Criminal Law approved in 1355. However, with the approval of the new Penal Code in 2016, new laws were considered to criminalize various types of tax crimes, including tax evasion, non-payment of taxes, and non-cooperation with tax officials. These laws include articles (795-797) of the Penal Code, which deal in detail with the criminalization and punishment of various types of tax crimes.

Tax crimes in the Afghan Penal Code specifically include cases such as failure to submit a tax return, failure to pay taxes on time, failure to maintain and adjust tax documents, and failure to cooperate with tax officials. These crimes generally include both types of taxes, i.e. income tax (direct tax) and value-added and consumption tax (indirect tax), and certain punishments have been determined for them.

As a result, criminalizing tax crimes and determining appropriate punishments for them play a key role in improving the tax system and preventing tax evasion. These measures help to strengthen economic transparency, improve public revenues, and promote financial justice and can be considered as a model for other countries in the field of combating tax crimes and strengthening tax systems.

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