TAX GUIDE FOR MICRO AND SMALL ENTERPRISES IN ADDIS ABABA
DISCLAIMER

This guide for MSEs was prepared considering the tax proclamations, regulations, directives issued by the government, and other relevant documents to create awareness on tax. However, this guide could not be presented before the law as evidence.
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A. Definition of Micro and Small Enterprises in Ethiopia

Micro and Small Enterprises (MSEs) are defined as follows based on the Council of Ministers Regulation No. 374/2016.

**Micro Enterprise** means an enterprise having a total capital, excluding buildings, not exceeding Birr 50,000 in the service sector or not exceeding Birr 100,000 in the industrial sector and engages 5 workers, including the owner, their family members and other employees.

**Small Enterprise** means an enterprise having a total capital, excluding buildings, from Birr 50,001 to Birr 500,000 in the case of the service sector or between Birr 100,001 and Birr 1,500,000 in the case of urban agriculture, artisanal mining and construction sectors and engages between 6 and 30 workers, including the owner, their family members and other employees.
B. What is tax?

Tax is the main source of government revenue which is levied and collected from individuals and corporations based on tax laws to finance government initiatives. Tax categories and types are outlined in Annex No. 1.

C. Why do governments impose taxes?

Tax is a typical fiscal instrument used by governments to meet different socio-economic objectives. It is used to enhance economic development, expand social services, finance, defense and security, protect the environment, encourage trade and investment, and curb the consumption of products that have detrimental effects on health such as alcohol and cigarettes. MSEs could contribute to the fulfillment of these objectives if they properly discharge their tax obligations.
D. Purpose of the tax guide

Taxpayers are expected to respect tax laws and discharge their obligations voluntarily. This requires knowledge about tax laws. Thus, this brief document is prepared to help MSEs have basic tax awareness and meet their obligations.
A. Taxpayer Registration of MSEs

A person who has the responsibility to pay taxes is required to register at the tax authority. Taxpayer registration is carried out at the branch of the tax authority where the taxpayer resides or conducts business. Micro and small enterprises to be established in Addis Ababa City Administration are required to register and obtain a tax identification number at the Small Taxpayers Branch Office of the Addis Ababa Revenue Bureau located in the sub-city where they intend to start operations.

Micro and small enterprises must meet the following requirements to register as a taxpayer:

A. Submit a completed application form provided by the Tax Authority.

B. The memorandum of association and article of association approved by the body authorized by law.

C. Title deed, if the office (place of work) is owned by the enterprise or if leased, the contract between the lessor and lessee authenticated by the document registration and authentication office.
D. Valid ID or Passport or Driver's License and small size photograph of the manager of the enterprise taken over the past six months and taxpayer identification number.

Taxpayer identification number (TIN) is issued at the time of registration. A taxpayer cannot have more than one TIN. A taxpayer without a valid business license and who does not conduct business is not required to meet tax obligation simply because he or she has TIN.

A micro-enterprise that commenced operations after securing a tax identification number and a business license needs to notify the tax authority to estimate its annual income and meet its tax obligations.

B. Taxpayer Deregistration

A person who registered as a taxpayer must apply for the cancellation of the registration within 30 days from the date of termination of tax obligations under all tax laws or during the additional time allowed by the tax authority.

When the taxpayer applies for the cancellation of registration, the Authority shall notify the taxpayer in writing of the types of documents required for a tax audit. After ascertaining that the taxpayer has ceased operations and is not obligated to fulfill tax obligations under all tax laws, a written notice is issued by the tax authority and deregistration will be conducted within 30 days. The authority also cancels the TIN of a deregistered taxpayer.
PART THREE:
TAXPAYER CATEGORIES, RIGHTS, AND OBLIGATIONS

A. Taxpayer Categories

Taxpayers are bodies with legal personalities or individuals. According to the Federal Income Tax Proclamation No. 979/2016, taxpayers are categorized into three levels as follows:

Category “A” Taxpayer

The following are Category “A” Taxpayers:

- An incorporated entity with legal personality, such as Private Limited Companies and Share Companies established under Ethiopian or foreign law, regardless of its annual income;
- Any other person having an annual gross income of Birr 1,000,000 or more.

Category “B” Taxpayer

A person, other than an incorporated entity, having an annual gross income of Birr 500,000 or more but less than Birr 1,000,000 is regarded as a category “B” taxpayer.

Category “C” Taxpayer

A person, other than an incorporated entity, having an annual gross income of less than Birr 500,000 is regarded as category a “C” taxpayer.

Small enterprises are category “A” taxpayers while micro-enterprises are regarded as individuals under the Federal Income Tax Regulation and may be classified as category “A” taxpayers or category “B” taxpayers or category “C” taxpayers depending on their annual gross income.
B. Taxpayer Rights and Obligations

Taxpayer rights include:
- To be heard and respected by the tax office,
- To request a tax installment payment agreement per applicable tax laws,
- To request over paid tax either to be credited against tax debt or be refunded,
- To request a waiver of penalty per applicable law,
- To appeal on tax assessment,
- To get information and advice from the tax authority.

Taxpayer obligations include:
- Registering as a taxpayer and obtaining a taxpayer identification number,
- Providing complete and accurate information in tax declarations,
- Filing a tax return within the time required by law,
- Assessing and paying tax within the time required by law,
- Keeping and maintaining a book of accounts
- Not disrupting the works of the tax authority.
PART FOUR
TIME OF TAX DECLARATION AND PAYMENT

Taxpayers are expected to declare and pay their assessed or estimated taxes promptly. Tax assessment examples are included in Annex No.2.

A. Employment Income Tax

The employer must pay the tax deducted from employees’ salary within 30 days after the end of each month.

B. Business Profit Tax

- Category “C” taxpayers must declare and pay their taxes within the first month after the end of the fiscal or accounting year.

- Category “B” taxpayers must declare and pay their taxes within the first two months after the end of the fiscal or accounting year.

- Category “A” taxpayers must declare and pay their taxes within the first four months after the end of the fiscal or accounting year.
C. Value Added Tax

- VAT registrants whose turnover in any 12 months is less than Birr 70,000,000 must declare and pay VAT every three months. The declaration and payment is made four times a year during October, January, April, and July from the first to last day of each month.

- VAT registrants whose turnover in any 12 months is Birr 70,000,000 and over must declare and pay every month.

D. Turnover Tax

- Category “C” taxpayers, along with business profit tax, must declare and pay the tax within a month after the end of the fiscal year.

- Category “B” taxpayers must declare and pay every three months. The declaration and payment is four times in a year during October, January, April and July from the first to last day of every month.

If the due date for filing and tax payment falls on Saturday, Sunday, or public holiday in Ethiopia, the due date will be the following business day.
PART FIVE

NOTICE OF OBJECTION
TO A TAX DECISION

A. Notice of Objection to the Tax Authority

- A taxpayer dissatisfied with a tax decision may file a notice of objection to the decision, in writing, to the tax authority within 21 days after the delivery of the notice of the decision.
- When the objection is related to a tax assessment, the taxpayer is expected to pay any tax due that is not disputed in the objection.
B. Notice of Appeal to the Tax Appeal Commission

- If the tax authority has not made a decision on the objection within 180 days after the taxpayer filed notice of the objection, the taxpayer may appeal to the Tax Appeal Commission in the following 30 days.

- A notice of appeal to the Tax Appeal Commission in relation to a tax assessment is treated as validly filed by a taxpayer only if the taxpayer has paid 50% to the tax authority (excluding penalty and late payment interest payable in respect of the disputed tax) in dispute under the tax assessment.

C. Notice of Appeal to the Federal High Court

- A party that has approached the commission and is dissatisfied with the decision of the commission may file a notice of appeal to the Federal High Court within 30 days after being delivered the notice of the decision.

- A notice of appeal to the Federal High Court by a taxpayer in relation to an objection to a tax assessment shall be treated as validly filed only if the taxpayer has paid 75% of the tax in dispute under the assessment.

D. Notice of Appeal to the Federal Supreme Court

- A party that has approached the Federal High Court and is dissatisfied with the decision of the Federal High Court may file a notice of appeal to the Federal Supreme Court within 30 days after being delivered the notice of the decision.
According to the Federal Tax Administration Proclamation, where an act or omission entails both administrative and criminal liabilities at the same time, the person committing the offense will not be relieved from criminal liability by the mere fact that he/she is held administratively liable. The following are among administrative penalties.

A. Failure to register as a taxpayer

- A person who fails to apply for registration will be liable for a penalty of 25% of the tax payable. The person will be required to pay for the period commencing on the date that the person was required to apply for registration and ending on the date that the person files the application for registration or when the person is registered on the Authority’s motion.

- Where there is no tax payable by the taxpayer, he/she will pay a penalty of Birr 1,000 (One Thousand Birr) for each month or part thereof from the day that he/she should have been registered to the day of his/her actual registration.
B. Failure to issue a tax invoice
In the case where a taxpayer required to issue tax a invoice fails to do so, a penalty of Birr 50,000 (Fifty Thousands Birr) is imposed for each transaction to which the failure to issue a tax notice relates.

C. Failure to maintain documents

- A taxpayer who fails to maintain any documents as required by tax law will be liable to a penalty of 20% of the tax payable under tax law for the tax period to which the failure relates.

- If no tax is payable by the taxpayer for the tax period to which the failure relates, a penalty of Birr 20,000
D. Penalties related to TIN

- A taxpayer who fails to state TIN on a tax invoice, tax declaration, or any other document as required under ax law is liable to a penalty of Birr 3,000 (Three Thousands Birr) for each failure.

- A taxpayer shall be liable for a penalty of Birr 10,000 (Ten Thousands Birr) if the taxpayer provides his/her TIN for use by another person or uses the TIN of another person.

E. Late filing penalty

- A person who fails to file a tax declaration by the due date is liable for a penalty of 5% of the unpaid tax for each tax period or part thereof to which the penalty relates to. The penalty for the first tax period or part thereof will not exceed Birr 50,000 (Fifty Thousands Birr) or 25% of the unpaid tax.

- The penalty to be imposed will not be under any circumstance less than the lowest of Birr 10,000 (Ten Thousands Birr) or 100% of the amount of tax that should have been entered in the tax declaration.

- Where the taxpayer has no tax to pay for a tax period, he/she will be liable Birr 10,000 (Ten Thousands Birr) for the tax period to which the non-filing of tax declaration relates.

F. Late Payment Penalty

A taxpayer who fails to pay tax by the due date is liable for the following late payment penalties: 5% of the unpaid tax that remains unpaid at the expiration of one month or part thereof after the due date and an additional 2% of the amount of the unpaid tax for each month or part of the month thereafter to the extent that the tax remains unpaid.
1. Tax Categories and Types

Tax sources are categorized into two: direct taxes and indirect taxes.

A. Direct taxes

Direct tax is a tax to be paid as per law by individuals and corporations based on the income that they generate. The tax directly applies to the individual or corporation that earned income and it is directly paid to the tax authority per the tax rate and time of declaration specified in tax law. The following are among the types of taxes that fall under the category of direct taxes:

- Employment income tax
- Rental income tax
- Business profit tax
- Agricultural income tax

B. Indirect Taxes

Indirect tax is a tax to be collected from consumers of goods locally produced or imported, and services provided. Indirect tax is not paid directly from the income of an individual or organization as a direct tax, but is collected from consumers through sellers and paid to the Tax Authority. The parties authorized to collect the tax must add the tax to the price of the product or service and receive it from the consumers and pay it to the tax authority within the time allowed by law. The main types of indirect taxes are the following:

- Value Added Tax
- Turnover Tax
- Excise Tax
- Customs Duty
- Stamp Duty
- Surtax
2. Tax Assessment

A. Income tax from employment

Schedule "A" of the Federal Income Tax Proclamation No. 979/2016 deals with income from employment. Every employee pays income tax on income derived during each calendar month or part thereof. The taxable income of the employee on the total monthly income received in one month is assessed according to the rates shown in the following table.

<table>
<thead>
<tr>
<th>Employment Income per month in Birr</th>
<th>Employment Income Tax Rate</th>
<th>Deductible amount in Birr</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-600</td>
<td>0%</td>
<td>0</td>
</tr>
<tr>
<td>601-1,650</td>
<td>10%</td>
<td>60</td>
</tr>
<tr>
<td>1,651-3,200</td>
<td>15%</td>
<td>142.5</td>
</tr>
<tr>
<td>3,201-5,250</td>
<td>20%</td>
<td>302.5</td>
</tr>
<tr>
<td>5,251-7,800</td>
<td>25%</td>
<td>565</td>
</tr>
<tr>
<td>7,801-10,900</td>
<td>30%</td>
<td>955</td>
</tr>
<tr>
<td>Over 10,900</td>
<td>35%</td>
<td>1,500</td>
</tr>
</tbody>
</table>

**Example of tax assessment on employment income:**

If an employee's monthly gross salary is Birr 10,000, the amount falls within the 7,801-10,900 range, thus the applicable tax rate is 30% and the deductible amount is Birr 955. The income tax from employment income would be calculated as follows:

Tax from employment income = Monthly salary X applicable rate - deductible amount

\[= (10,000 \times 30\%) - 955\]

\[= \text{Birr } 2,045.\]

Micro and small enterprises are required to file and pay the employment income tax deducted from their employees’ salaries promptly.
B. Business Profit Tax

The Federal Income Tax Proclamation No. 797/2016 part four, Schedule “C” sets out how to tax business income. A person with taxable business income is required to pay business profit tax each tax year. Annual taxable business income is defined as the amount of income earned from a business after deducting allowable expenditures of the tax year.

The income of a person engaged in various trades is aggregated and the profit tax is assessed. The tax rate applicable for business profit tax assessment is 30% for corporate entities. Individual business income tax rates are 0%, 10%, 15%, 20%, 25%, 30% and 35%.

Small Enterprises

As small enterprises are regarded as a legal person, they are classified as category "A" taxpayers. Thus, they are required to keep a book of records and assess their business profit tax by applying a tax rate of 30% on their taxable income.
Micro Enterprises

Although micro-enterprises are legal persons according to the income tax proclamation, they are considered as an individual by the income tax regulation. Category “A” and “B” taxpayers are obligated to keep records and they are required to assess and pay their business profit tax according to the tax rate applicable to individuals.

<table>
<thead>
<tr>
<th>Taxable business income per year in Birr</th>
<th>Business income tax rate</th>
<th>Deductible amount in Birr</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-7,200</td>
<td>0%</td>
<td>0</td>
</tr>
<tr>
<td>7,201-19,800</td>
<td>10%</td>
<td>720</td>
</tr>
<tr>
<td>19,801-38,400</td>
<td>15%</td>
<td>1,710</td>
</tr>
<tr>
<td>38,401-63,000</td>
<td>20%</td>
<td>3,630</td>
</tr>
<tr>
<td>63,001-93,600</td>
<td>25%</td>
<td>6,780</td>
</tr>
<tr>
<td>93,601-130,800</td>
<td>30%</td>
<td>11,460</td>
</tr>
<tr>
<td>Over 130,800</td>
<td>35%</td>
<td>18,000</td>
</tr>
</tbody>
</table>

Micro-enterprises are treated as an individual. Micro-enterprises classified as category "C" pay business profit tax in accordance with the income tax estimate made by the tax authority and the schedule attached to the income tax regulation. The annual taxable income of the taxpayer is assessed in accordance with the maximum annual turnover in the income bracket with which the annual gross income of the taxpayer falls.

In the schedules attached to the income tax regulation, 99 business sectors, 15 taxable income brackets based on annual sales estimates, average sectoral profitability rates (5%-30%), and turnover-based presumptive tax to be paid by business sectors are indicated. The profitability rates and sales brackets are shown in Annex No. 8. The schedules attached to the income tax regulation could be downloaded from the website of the Ministry of Finance using the following link:

https://www.mofed.gov.et/resources/proclamation/
Example of a business profit tax assessment for a micro-enterprise that fall under category “C” taxpayer:

Suppose that the annual sales revenue of a certain micro-enterprise engaged in the catering business is estimated at Birr 455,000, which falls in the 18th bracket (450,001-475,000) of the schedule to the income tax regulation.

As the annual taxable income of a schedule “C” taxpayer is assessed following the maximum annual turnover in the income bracket, the sales estimate to be considered in the assessment of the tax in question is Birr 475,000. In the schedule, the average profit margin of the catering business is 15%.

\[
\text{Taxable income} = 475,000 \times 15\% = \text{Birr } 71,250.
\]

The taxable income (Birr 71,250) falls under the bracket Birr 63,001-93,600 in schedule “C” and the corresponding tax rate is 25% and the deductible amount is Birr 6,780. Therefore, the business profit tax is calculated as follows:

\[
\text{Business Profit Tax} = \text{Taxable Income} \times \text{Applicable Tax Rate} - \text{Deductible amount in Birr}
\]

\[
= (71,250 \times 25\%) - 6,780
\]

\[
= \text{Birr } 11,032.50.
\]
C. Value Added Tax

Value Added Tax (VAT) is a consumer tax based on consumer goods or consumer spending, which is collected when goods are imported or any taxable goods and services are traded. The tax is levied on value generated at all stages of the production and distribution process from importers and raw material manufacturers to retailers. VAT has been in use in Ethiopia since its introduction on January 1, 2003 based on VAT proclamation 285/2002. VAT rates are 15% (fifteen percent) and 0% (zero percent).

Who should get registered for VAT?

♦ Those obligated to register by law having an annual taxable turnover of Birr 1 million and above;

♦ Those that have reasonable grounds to expect that the total value of taxable transactions will be Birr 1 million and above at the beginning of any 12-month calendar;

♦ Those included in the VAT Directives issued by the Tax Authority periodically based on the studies that it undertook.

♦ Those who carried on taxable activity and are not required to be registered for VAT may voluntarily apply to the tax authority for such registration, if they are regularly supplying or rendering at least 75% of their goods and services to registered taxpayer.
VAT registrants are obligated to issue a receipt

As VAT collection is based on receipts, registrants are obligated to issue receipts generated by sales register machines. If for some reason the sales register machine does not work, they will be required to conduct sales using an authorized printed manual VAT receipt.

Since VAT is levied on the value added in the production and distribution process, the previous tax on inputs is deducted from the output tax. This prevents tax cascading and thus benefits the taxpayers who make their transactions using receipts. The use of receipts in business transactions also helps to maintain healthy competition as it ensures transparency and is the basis for complete and accurate record keeping.

VAT Assessment

VAT is assessed using the tax rate on a product or service and the amount of tax must be stated on the receipt. If the taxable value of a product is Birr 3,000, the value-added tax to be paid by the buyer is 3,000 X 15% = Birr 450. The sales price of the product, including the tax, is Birr 3,450.
D. Turnover Tax

In order to enhance fairness in business dealings and make the coverage of the tax system complete, an equalization turnover tax (TOT) is imposed on taxpayers that are not registered for VAT. TOT is an indirect tax that is levied at all stages of the sale of goods or services under Proclamation No. 308/2002.

A person whose annual business activity is less than the VAT threshold (Birr 1 million) is required to collect TOT from the sale of goods and services locally and remit the tax to the appropriate tax authority, unless they are exempt by law.

VAT is assessed only on the added value and there is no cascading of tax as those already paid are deductible. However, in the case of TOT, tax already paid is not deducted and as the tax is assessed based on the sales value obtained at any stage, there is tax cascading.

Turnover Tax Rates

- 2% on goods sold locally;
- For services rendered locally:
  - 2% on contractors, grain mills, tractors and combine harvesters,
  - 10% on other services.

Tax Base for Turnover Tax

The tax base for turnover tax assessment is the gross receipts in respect of goods supplied or services rendered.
3. The importance of keeping books of account

The accounting records show the status of the taxpayer's business activities and include balance sheet, income and expenditure statements and cash flow. A book of records ensures transparency in tax assessment and helps build trust between the taxpayer and the tax authority. Failure to maintain book of records or improper maintenance of a book of records could result in an estimated assessment of tax.

Category “A” taxpayers liable for business income tax shall keep the following records:

A) A record of the business assets and liabilities of the taxpayer, including a register of fixed assets showing the acquisition date, the cost of acquisition, any costs of improvement concerning the asset, and the current net book value of the asset,

B) A record of all daily income and expenditure related to the taxpayer’s business,

C) A record of all purchases and sales trading stock, and services provided and received by the taxpayer showing the following:

1) The particular trading stock sold or received and services supplied or received;
2) The name and TIN (if any) of the purchasers from, and suppliers to the taxpayer of trading stock or services;
3) Pre-numbered invoices containing the supplier’s TIN.

D) A record of trading stock on hand at the end of the taxpayer’s tax year, including the type, quantity, cost of the stock, and the method of valuation used;

E) Any other document relevant in determining the tax liability of the taxpayer.
Category “B” taxpayers liable for business income tax shall keep the following records:

A) A record of daily income and expenditures;
B) A record of all purchases and sales of trading stock;
C) A salary and wages register;
D) Any other document relevant in determining the tax liability of the taxpayer.

Category “C” taxpayers may keep a record of gross income.

4. Tax Centers of Micro and Small Enterprises

The Addis Ababa City Administration Revenue Bureau administers taxpayers based on their annual turnover. The following table depicts taxpayers’ segmentation by the Bureau.

<table>
<thead>
<tr>
<th>Annual Turnover of Taxpayers</th>
<th>Tax Center</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than Birr 500,000</td>
<td>Woreda level Revenue Office</td>
</tr>
<tr>
<td>Birr 500,000 to Birr 5 million</td>
<td>Small Taxpayers Branch Office at the Sub-city level</td>
</tr>
<tr>
<td>Greater than Birr 5 million and less than Birr 40 million</td>
<td>Medium Taxpayers Branch Office</td>
</tr>
<tr>
<td>Greater than Birr 40 million</td>
<td>Large Taxpayers Branch Office</td>
</tr>
</tbody>
</table>

Micro and small enterprises discharge their tax obligations at Woreda and Sub-city level branch offices.
5. Where can micro and small enterprises get tax advice?

One of the functions of the tax authority is to enable taxpayers to voluntarily fulfill their obligations by raising their awareness of tax. MSEs can get tax-related information and advice at the Tax Center assigned to them.

Enterprises can obtain tax advice from the Taxpayers Education and Support Team at their respective Branch Office for Small Taxpayers organized by the Addis Ababa Revenue Bureau at the sub-city level.

The Addis Ababa Revenue Bureau has set up a toll-free call center. Taxpayers could dial the number 7075 to access the call center and get tax-related information. Small and micro enterprises can use this call center.
6. Extension of Time to Pay Tax

According to the Federal Income Tax Proclamation, a taxpayer may apply, in writing, to the tax authority for an extension of time to pay tax under tax law. The Authority may, should they be satisfied that there is a good cause and is following a Directive issued by the Authority:

- Grant the taxpayer an extension of time for payment of the tax, or
- Require the taxpayer to pay the tax in an installment that the Authority may determine.

7. Late Payment Interest

A person who fails to pay tax on or before the due date for payment is liable for the late payment interest on the unpaid tax for the period starting on the date the tax was due and ending on the date the tax was paid. The rate of late payment interest is the highest commercial lending interest rate that prevailed in Ethiopia during the quarter immediately before the start of the period increased by 15%.
## 8. Turnover based category “C” taxpayers presumptive business income schedule

<table>
<thead>
<tr>
<th>NO.</th>
<th>BUSINESS SECTORS</th>
<th>Average Annual Profit Rate</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
<th>13</th>
<th>14</th>
<th>15</th>
<th>16</th>
<th>17</th>
<th>18</th>
<th>19</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Edible Oil and its by-product</td>
<td>10%</td>
<td>5000</td>
<td>7500</td>
<td>10000</td>
<td>12500</td>
<td>15000</td>
<td>17500</td>
<td>20000</td>
<td>22500</td>
<td>25000</td>
<td>27500</td>
<td>30000</td>
<td>32500</td>
<td>35000</td>
<td>37500</td>
<td>40000</td>
<td>42500</td>
<td>45000</td>
<td>47500</td>
<td>50000</td>
</tr>
<tr>
<td>2</td>
<td>Skin and Hide trade</td>
<td>10%</td>
<td>5000</td>
<td>7500</td>
<td>10000</td>
<td>12500</td>
<td>15000</td>
<td>17500</td>
<td>20000</td>
<td>22500</td>
<td>25000</td>
<td>27500</td>
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<td>35000</td>
<td>37500</td>
<td>40000</td>
<td>42500</td>
<td>45000</td>
<td>47500</td>
<td>50000</td>
</tr>
<tr>
<td>3</td>
<td>Thread, Textiles and Textile Products Trade</td>
<td>10%</td>
<td>5000</td>
<td>7500</td>
<td>10000</td>
<td>12500</td>
<td>15000</td>
<td>17500</td>
<td>20000</td>
<td>22500</td>
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<td>30000</td>
<td>32500</td>
<td>35000</td>
<td>37500</td>
<td>40000</td>
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<td>Funeral, Burial and Related Services</td>
<td>Other Services</td>
<td>Stationaries, Book Shops, Books and News Papers Trade</td>
<td>Computer Typing, Printing, Photocopy and Birding Services</td>
<td>Candle Production and Sales</td>
<td>Sporting Activities and Games Services</td>
<td>Transport Queues and Control Service</td>
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PAY YOUR TAX TODAY FOR A BETTER TOMORROW!!