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In the Name of God

Direct Taxation Act

(With the latest amendments, approved on 22/07/2015)

Appending:

- **VAT Act**
- **Legislated tax provisions for eliminating barriers to competitive production and improving the Iranian financial system (approved on 21/04/2015)**
- **Legislated tax provisions with the extension of a number of articles to the Revisions Act of the government's financial regulations (2) approved in 2014**
- **The tax provisions legislated under the Fifth Development Plan**

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«حق چاپ برای مترجمان محفوظ است»

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Preface

In recent decades, the idea of tax reforms has been created in many countries in a way that governments in addition to pursuing the goal of income target have also taken into consideration the distribution and the consolidation objectives even more by addressing the aspects of income and wealth distribution, support of low-income consumers and targeting exemptions and tax incentives for production. In this regard, the Islamic Republic of Iran with the support and cooperation of structure of power in Iran and owing to the Supreme Leader's orders and also the studies and extensive research as well as application of successful experiences of other countries has attempted to make amendments in Direct Taxation Act. The amendments of Direct Taxation Act approved in March 1988, were introduced with significant changes in May 1992 and February 2002 and one important issue deals with a change in the marginal tax rate from 75 percent approved in 1987, to 54 percent in amendments approved in 1992 and to 35 percent in 2001 and in the current Act, this rate has also dropped to 25 percent.

The Perspective Document in 1404 Horizon and the general policies of Article 44 of the constitution have outlined certain goals for the economy that achievement of which required some fundamental changes in the economic structure of the country. Therefore, the economic transformation plan in order to accomplish the above-mentioned objectives as of the year 2008 were put on the agenda of the government. The productivity, subsidies, tax, customs, banking, valuation of the national currency system, and the distribution of goods and services were all taken into account. In this regard, after approving the targeted subsidies Act in 2008 and Customs Act in 2011 and the VAT Act in 2008, Direct Taxation Act was approved on July 22nd, 2015.

The following are the major objectives of this Act:

- To promote the tax position in government financing and reducing its dependence on oil and gas revenues (target income);
- To increase the dimension of equity in the tax system of the country and special attention to different income deciles (target distribution);
- To promote the tax position as a policy-making tool in periods of boom and bust and as a tool to deal with speculation in various markets (consolidation);

It is worth noting that the overall strategy does not deal with revising and amending all cases of Direct Taxation Act but has tried to make the most positive changes in the tax system about important and effective issues that inherently bear a developing nature with the fewest number of amendments. Accordingly, the most important amendments are listed below:

- To increase the social participation by improving the structure of the tax system in all its dimensions, including rates and thus win the confidence of the public towards the tax system;
- To facilitate and simplify the process of taxation and also mechanization of processes in line with the requirements of the comprehensive tax plan and facilitating tax payments;
- Transparency in tax policy incentives in addition to targeting them in order to effectively support domestic production and investment;
- To prepare the ground for updating the tax system by creating a necessary legal infrastructure;
- Development of tax information systems so as to improve the tax information dominance within the system;
- To strengthen enforcement of taxation Act through considering tax evasion as a public crime and requiring all executive agencies to demand general public rights;
- To eliminate tax discrimination among economic actors in the public, private and cooperative sector and also to eliminate tax discrimination among employees of public, private and cooperative sector in line with the general policy of Article 44 of the constitution;
- To organize tax exemptions, tax credit and a tax rate of zero as an alternative procedure;

A number of instances of the amendments include:

- Amending and revising inheritance tax and reconsidering the respective rates;
- Taxation on vacant houses;
- Revising and changing the method of appraising the value of real estates' transactional value for tax purposes;
- Amending income tax rates and smoothing the respective rates (preventing discrimination and observance of tax justice);
- Simplifying procedures to determine the exemption of basic income through the annual budget law,
- Amending and simplifying the structure of taxation on salary income and groups of occupations by relying on the documents in accordance with generally accepted accounting principles;
- Operating a risk-based audit;
- Changing the deadline for submitting tax returns of natural persons;
- Eliminating the contractors' withholding taxes (remunerations);
- Tax incentives in form of tax credits;
- Strengthening enforcement for transparency of exchanges and transactions;
- Revising the structure of calculation for depreciation of fixed assets;

It is hoped that positive steps will be taken through realization of amendments and the above-mentioned changes, the positive financial economic and social effects on aspects of tax revenues realization, the optimal allocation of resources, and observance of tax justice in addition to economic development and achieving significant indicators of tax.

The present book has been compiled in line with the mentioned purposes and it is hoped that it will play an effective role in promoting tax literature among those in charge. In this framework, presenting Direct Taxation Act has been classified along with other acts and tax provisions, so the amendments and extensions approved on 22/07/2015 in the text are in **bold weight**.

The compilers have tried their best in order to avoid any errors in the book and if there happened to be any in the book, we would be grateful to take benefit of your comments and remarks.

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