

# **Electronic filing of income tax returns in Egypt**

December 2018

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## ***In brief***

The Egyptian Tax Authority (ETA) has introduced a new electronic filing (“e-filing”) system for the submission of the income tax returns. Corporate taxpayers will be required to submit their income tax returns electronically (through the ETA’s website), starting from this financial year (i.e. 2018). Accordingly, manual filing will no longer be accepted as of this year.

This alert summarizes the key aspects of the new e-filing system that has been introduced to ease the process of income tax return submission in Egypt.

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## ***Summary of the key aspects of the new e-filing system***

As of this financial year, the e-filing of income tax returns on the ETA’s website, has become mandatory. Accordingly, the taxpayer will be required to register on the ETA’s website to create an account and obtain a username and password, as well as a specific code to be provided to their tax advisor. Following the registration process, taxpayers shall prepare their annual income tax returns on the ETA’s website, and then have them reviewed/ verified by their tax advisor. Prior to electronically submitting the return, both the taxpayer and the tax advisor will be required to sign-off the return.

Upon submission of the tax return, the taxpayer will be required to pay the tax due (as per the tax return) through one of the following methods:

- Bank transfer through the taxpayer’s own bank; or
- Using smart card to pay/ transfer the tax due to the ETA; or
- Through the banks or the National Post Authority with which the ETA has specific agreements, for taxpayers to settle the tax due and this is also through using smart cards.

As for individual taxpayers, they still have the option to pay their annual income taxes due, electronically or manually.

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## ***How PwC can help you***

Our tax experts can assist your company in the e-filing process, starting from the registration process with the ETA, until the submission of the tax returns on the ETA’s website. The ETA’s website is currently up and running for taxpayers to register.

In preparation for this development, PwC has adopted the “CCH Integrator” software since 2016. This software allows the required data and information to be gathered electronically from taxpayers in a format that easily synchronizes with the corporate tax return, on the ETA’s website.

## ***Let's talk***

***For a deeper discussion of how this might affect your business, please contact:***

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