

?Tax losses can be carried forward for five subsequent years maximum A series of tax law amendments has been issued during the years 2013 – 2015 and the major issues of such amendments on the corporate tax are about the Capital gains and Profits distributions

o Corruption Policy Corruption in Egypt is an important issue that affects various aspects of the country's governance and economy. Laws exist to criminalize practices such as extortion, embezzlement, and bribery, and companies sometimes rely on informal contacts within the government to obtain preferential treatment, which can discourage competition and lead to an ineffective legal system. The decisions include obliging companies to clearly specify the final selling price on products, and directing citizens to report any outlet that sells a commodity in violation of the guide prices. Accordingly, any understatement of tax liabilities in the tax return will result in the imposition of penalties Corporate income tax rate is 22.5% on net taxable income. For example, it has taken a number of measures during the past few days to confront the continuous rise in prices, in an attempt to regulate the markets. Therefore, the stability of the government is a crucial factor in determining the political landscape of Egypt. When the government is unstable, it can lead to unrest and even violence, negatively impacting the country's economy and citizens' well-being. Businesses must be able to adapt their marketing strategies to applicable laws now and in the future. It banned some monopolistic practices and formed a committee to monitor production and supply levels. Companies must also issue sales invoices containing data specifying the type and quantity of the product, and the selling price at the factory.

o Government stability or instability Policy One of the primary political factors that affect Egypt is government stability. The stability of the government is essential for maintaining order and ensuring that the country can function effectively. The taxable net profit is determined based on the audited financial reports' net profit after adjusting it with certain adjustments based on the income tax law.⁸ Taxpayers are required to file annual corporate income tax return which should be signed by a local external tax advisor. As of March next month, the maximum final selling price for consumers must include taxes and financial burdens. The country has experienced significant political instability in recent years, including protests and uprisings that have led to changes in government. All of these issues relate to how and to what degree the government intervenes in the economy.

o Tax Policy The corporate tax is imposed on the annual taxable net profit. Political issues often affect organizations and their business practices. Tax return under the Egyptian Tax Law is a self-assessment. Could include some:

o Government Policy The Egyptian government is working to control the Egyptian market to prevent any fraud.