



**Law no. (11) of 2002**

**On the explanation of certain provisions  
of General Sales Tax Law no. 11 of 1991**

In the name of the people,

The President of the Republic

The People's Assembly has passed the following law, and it has been promulgated:

**Article 1**

The term ( services of processing for a third party ) mentioned in item no.11 of table (2) attached to Sales Tax Law no. 11 of 1991 shall be explained as the services performed to a third party using assets or equipment of service provider, whether or not owned thereby which are operated by or under the supervision of the services provider of workers thereof .

These services shall include all manufacturing works such as metal works; changing the size, nature of components of materials; rental and utilization of machinery, equipment and appliances; contracting activities relating to construction and building; establishing and running infrastructure and information networks; services of goods and materials transportation; works of shipping, loading , unloading, stowing, packaging and weighing; storing by freezing and chilling; repair, maintenance and after-sale guarantee; installation, production and preparation of advertisement materials and utilization of pre-equipped places .

---

**Article(2)**

The illustrative effect of this law shall be taken into consideration. This law shall be published in the official gazette and shall be effective as of the day following the publication date. This law shall receive the seal of the State and shall be effective as one of its laws .

Promulgated at the Presidency on Safar, 7, 1422 A.H.  
April,2,2002

**Hosny Mubarak**