



**TAX LAW
OF
THE STATE OF SAN ANDREAS**

Version 2.0
9th September 2023

Article 1. General Provisions

1.1 Entrepreneurship is the act of creating a business or businesses while building and scaling it to generate a profit.

1.2 Every citizen of San-Andreas has the right to engage in business, to possess a commercial property and to become an Entrepreneur.

1.3 Types of Entrepreneurship : large companies, social entrepreneurship and small Businesses.

1.3.1 Large company is a taxable profit-generating entity, such as but not limited to:

- Service stations (Auto workshops),
- Chip Tunings,
- 24/7,
- Clothing stores,
- Elite Clothing Store,
- Gas stations,
- Ammo-nations,
- Bars,
- Tattoo parlors,
- Barbershops,
- Jewelry store.

1.3.2 Social entrepreneurship is a non-tax able business that requires a State Government permit/license in order to become a legitimate entity, such as but not limited to:

- recording studio,
- basketball club,
- auto repair shop,
- shooting club,
- fight club.

1.3.3 Small business is recognized as a non-tax able private business, for which there is no need to obtain any permit/license, such as but not limited to:

- Public market shops,
- Ticket tables,
- Purchase/sale of resources/products,

Exception: high business numbers

- Oil platforms,
- Public farms,
- Car sharing companies,
- Parking businesses,
- Taxi Companies
- ATM,
- Juice shops,
- State Object.

1.4 Every self-employed citizen of the San Andreas State must comply with all laws of said state and pay taxes in full.

1.5 Responsibilities for registering and maintaining records of all entrepreneurs, as well as bringing unscrupulous entrepreneurs to justice, lie with government officials.

Article 2. The entrepreneurship registering procedure

2.1 Large companies: when buying this property, the owner undertakes to pay taxes and is entered into a closed taxpayer register.

2.2 Social entrepreneurship: registration of this activity takes place by applying for a license through email.

Note: Government officials are free to accept the application in person as well.

2.2.1 After verification, the government decides whether to issue a license/permit for the Social entrepreneurship or to refuse due to identified violations.

2.3 Small business: this type of activity does not need to be registered.

Article 3. Entrepreneurship supervision

3.1 Supervision over the activities of an entrepreneur, as well as the full and timely payment of taxes, is carried out by the Department of Economics.

3.2 The **Department of Economics** has the right to unhindered access to any commercial property in order to verify the compliance of entrepreneurs with legislation, as well as to pay taxes in full on time

3.3 The Department of Economics may involve law enforcement officials during the verification of entrepreneurs if reasonable suspicion is present or if a Court Order has been issued by the Department of Justice to bring any entrepreneur to Justice.

3.4 The Governors' Office has legal rights to seal an entrepreneurs' property in case of revealing facts of tax evasion, as well as involve law enforcement officers to impose penalties on unscrupulous entrepreneurs.

3.5 Any citizen who repeatedly and willfully attempts in any manner to evade or defeat any tax imposed by this title or the payment thereof shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than \$500,000 and imprisoned not more than 60 months, together with the costs of prosecution.

Article 4. Public market shops

4.1 Entrepreneurs renting a public market shop do not pay taxes on this small business.

4.2 It is strictly prohibited to sell the following items in public market shops:

- Any type of weapon or ammunition;
- Components for any type of firearms;
- Prohibited bulletproof vests (as per Penal Code);
- Any kind of alcohol and drugs;
- Any kind of medical products;
- Any type of license.

Any Citizen found in violation of the above subsection shall be charged with "Selling of prohibited items in public shops" as stated in the Penal and Misdemeanor Code.

4.3 It is a violation of the Tax Code and a crime to circumvent the normal taxes imposed in the sale of a home or a vehicle.

4.3.1 The Penal and Misdemeanors Code companion to this subsection of the Tax Law shall be the exact same wording and inserted into the Penal and Misdemeanors Code.

Article 5. Internal Revenue Service (IRS)

5.1 The IRS shall be responsible for ensuring the collection of business taxes from business owners or their official representative on a weekly basis.

5.2 It is the IRS's responsibility to ensure meticulous record keeping with accounting paperwork of all tax related transactions.

5.3 The IRS program is executed by the Governor's office, with assistance from the Department of Economics.

5.4 All collected funds shall be logged with following information:

- Business number;
- Amount paid;
- Date paid up to;
Note: this may never exceed 4 weeks ahead of time.
- Any extra donation to the state made by the business owner;
- Business owners' name;
- Business owners' social security number;
- Business owners' phone number.

5.5 Taxes collected shall be used for situations listed below:

- To supplement the funds of all state organizations that pass state inspections;
- To purchase items such as cold pills, med kits, food stuffs, repair kits, filled jerry cans of fuel, etc. to distribute amongst the population in times of national emergency or at times deemed appropriate by the governor;
- To give retention and or performance bonuses to members of state organizations;
- To fund special events held by the government;
- To establish a cash reserve in the budget;
- To hand out cash rewards in the forms of prizes to citizens that are observing the law and being upstanding citizens;
Note: this reward may never exceed \$150,000 per citizen.
- To fund special requests approved by the governor.

5.6 Tax payments can be made in person at the capitol.

5.7 Tax payments can be made to specific government personnel appointed by the governor.

5.8 A tax week is considered Friday till Thursday the week after. A payment made on Wednesday is considered to end the Friday after.

E.g. Business owners paid on Wednesday for the first time after the tax period started. This means he pays 1 week that ends on the first Friday. From that Friday a new week starts and therefore new payment is obligated.

5.9 Business owners may choose to activate automated tax payments through their businesses, businesses with automated payments cannot be sealed.

5.10 Amounts Due per location are as follows:

Chip Tunings	\$250.000
Elite Clothing Shop	\$250.000
Auto Workshops	\$175.000
Ammunations	\$175.000
Clothing stores	\$75.000
Gas Stations	\$50.000
Jewelers	\$37.500
Tattoo Salons	\$37.500
Barber shops	\$37.500
24/7	\$37.500
Bars	\$25.000

5.10.1 A business owner has the right to file a request for reduced taxes to the Governors' office. A decision will be made by the governor on whether the taxes for that business will be lowered.

E.g. the taxes could be lowered due to a low profit on the business.

5.11 If taxes are not paid the business may be sealed upon the order of the Governor.

Bob Yegerov, Governor

Bob Yegerov

Shery Ottoman,
Attorney General

Shery Ottoman

Authors

Bob Yegerov

Shery Ottoman

Che Murtagh