

# Tax Law Iraq

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## Tax Law Iraq

(1) Tax shall be imposed on the income of the Iraqi person resident which arises inside or outside Iraq regardless of place of receipt. (2) Tax shall be imposed on the income of the non-resident which arises in Iraq even if he does not receive it in Iraq.

## Income Tax Law No. 113 of 1982 - Republic Of Iraq

The Iraqi tax law requires all taxpayers to maintain books and records in accordance with Iraq's local unified accounting system (Iraqi GAAP). These books shall constitute tax books/accounts. This accounting treatment will determine when income is accrued and costs are incurred for computing taxable profits.

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## **Iraq - Corporate - Tax administration**

There is no tax provision in the Iraqi tax law addressing excise taxes. Property taxes A basic tax of 10% is assessed on the annual revenue for all real estate and is collected from the real estate owner or the long-term lessee (five years).

## **Iraq - Corporate - Other taxes**

There are specific rules for payroll and taxation in Iraq, depending upon whether your company employs foreign nationals or local Iraqi employees. The primary concerns for a foreign company that needs to comply with tax laws in Iraq are: Individual income tax (IIT) for employees in Iraq, social security costs, payroll tax, sales tax, withholding tax, business tax and permanent establishment concerns.

## **Payroll and Tax in Iraq | Shield GEO**

The general rule under Iraqi tax law is that tax exemption requires a specific law. Foreign companies must qualify under such a law in order to benefit from tax exemption. For example, the Iraqi Investment Law of 2006 exempts investors from taxes and fees.

## **MEED | Iraq's tax law and legislative efforts**

Income tax in Iraq can range from 3 to 15 percent, and you need to be sure you are placed in the correct tax brackets.

## **Tax in Iraq - Contractor Taxation**

the CPA, Coalition Forces, forces of countries acting in coordination with Coalition Forces, and departments and agencies of Coalition Forces' governments, are not liable for any tax or similar charge within the territory of Iraq;

## **Simple Tax Guide for Americans in Iraq**

The tax shall be imposed on the non-resident's income that he earns in Iraq, even if it is not received in Iraq. e. The tax shall not be imposed on the income arising outside Iraq for the non-Iraqi citizens who are resident in Iraq. 2.

## **Income Tax Document**

Tax administration The main source of tax law in Iraq is the Federal Income Tax law, Law no. 113 of November 22, 1982, as amended in 2003 (the Federal Income Tax Law). There are no state level or municipal taxes imposed in Iraq. The tax authority in Federal Iraq is the General Commission for Taxes (GCT).

## **Doing business guide Understanding Iraq's tax position**

Residents and non-residents of Iraq are subject to tax on their income derived from Iraq. Iraqi nationals are considered residents for tax purposes. In addition, a non-Iraqi national is considered resident for tax purposes if: They spend total of six months during a tax year in Iraq; OR

## **Iraq Payroll and Tax Information and Resources - activpayroll**

Tax Law and Social Security. 2. b. ... 2007 KOGL – Oil and Gas Law of Kurdistan Region of Iraq More than 50 PSCs signed between IOCs and KRG MNR discretion to invite applicants for licensing or direct negotiation No restrictions on exploration, development and production ...

## **Kurdistan Business Law - Amereller**

- Companies are broadly subject to a fixed corporation tax rate of 15%.
- Capital gains are treated as part of the ordinary income of companies and taxed at the appropriate corporation tax rate.
- There is no Value Added Tax (VAT) or Goods and Services Tax (GST) in Iraq.

### **Iraq - PKF | Assurance, Audit, Tax, Advisory and Business ...**

The Federal Iraq income tax law provides for various allowances and deductions in calculating taxable income. In the Kurdistan Region, individuals are entitled to a tax- free legal allowance of IQD 1 million per month.

### **Iraq Highlights 2017 - Deloitte United States**

The Republic of Iraq's legal system is in a period of transition in light of the 2003 invasion that led to the fall of the Baath Party. Iraq does have a written constitution, as well as a civil, criminal and personal status law. In September 2008, the Iraqi Legal Database, a comprehensive database that makes all Iraqi positive law freely available (only in Arabic) to users online, was launched.

### **Law of Iraq - Wikipedia**

Under the tax law, legally documented expenses of a taxpayer incurred in producing income in Iraq, are generally deducted from profits arising from other sources, provided they are duly documented. Depreciation of fixed is tax deductible (with maximum rates set by the Iraqi Depreciation Committee).

### **Tax rates in Iraq - Business Environment - Nordea Trade Portal**

Iraq Tax Attorney STRATEGICALLY & SUCCESSFULLY REPRESENTING INDIVIDUALS & BUSINESSES WHO HAVE U.S. TAX LIABILITIES & HOLD FOREIGN ACCOUNTS OR ASSETS IN IRAQ The Iraq tax attorneys at Thorn Law Group are committed to protecting the rights of taxpayers with foreign accounts and who are responsible for paying taxes to the United States.

### **Iraq Tax Attorney | Thorn Law Group**

The current corporate income tax rate for all industries is a flat rate of 15%. According to the tax

law, if supporting books and records are maintained, corporate income tax should be calculated based on the net accounting profits per audited financial statements.

### **Taxation in the Kurdistan Region, Kurdistan Region ...**

With the introduction of the Insurance Firms and Agents Law No. 49 of 1960, the aforementioned Law No. 74 of 1936 as well as Regulation No. 25 of 1936 were abolished. Furthermore, the aforementioned law no. 49 of 1960 was repealed by a decision granting the Iraqi Ministry of Finance the authority to proceed with activities in insurance and ...

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