



Real Estate Tax policy monitoring In Kurdistan Regional Government - Iraq



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Real Estate Tax policy monitoring in Kurdistan Regional Government- Iraq

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Table and picture list

List of abbreviations:

The briefs wherever come denote to the opposite meaning:

KRG: Kurdistan Regional Government

RET: Real Estate Tax

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Overcrowding and routine in real estate tax circles

An executive summary

This report covers the prominent aspects of implementing the RET law 162/1959 and its own regulations in KRG, for example, how is the policy of recruitment of staff? How is the role of RET department in the case of tax continuousness for both the servants and taxpayers? How is the policy of RET institutes regarding assessing amount of RET on properties? What the RET institutions have done to upgrade the continuity of servants regarding RET law and regulation to constitute a unified lawful viewpoint and prospective to them? What is the policy of RET system in treating the record books, forms and documents in use? And what is the policy of these institutions in dealing with the rights of tax payer and tackling their transactions, and what level is the problem of routines the tax payers encountering? And so many other issues that affect the path and trajectory of the transactions in a manner or another? and etc.

In the context of the unclearness prevailing in KRG both in the revenue and expenditure aspects so many formal letters by PAY institute have reported to the related government parts, but no answer is gained and they are all out of any kind of formal or independent auditing and systematic financial monitoring even for parliament members, so the report forced. for this reason and access to other needed information, to conduct a field survey to follow up the monitoring policy of the RET law put in force in KRG.

In relation to the recruitment policy in RET institutions, the survey appears an excellent situation of staff according to the number, gender balancing, serving years, approximately all of them have no less than 5 years of actual serving, and educational standards. About half of them enjoy high school level. But according to the tax continuity of both servants and tax payers, the report has reached a convention that those directorates failed to transform this situation of both servants and tax payers, so the institution couldn't utilize perfectly the capability of the well- learned staff they have under hand.

According to estimation of RET annual revenue, this institution encountered sever critiques from tax payers as they feel extreme encroachment to their rights through

exaggerated amount payment assessed and loss of transparency. Even in some joints of assessing RET amounts, the servants also favored the tax payers attitude, specifically, regarding the amount of RET assessing, annually informing tax payer about their tax amount or regarding (objection submission letters) etc.

The biggest challenge encountering RET institution is its failure to upgrade the servants RET continuousness to a level that makes them grow the same vision and a unified lawful prospective to RET law and regulation as well as their relationship to the other related legislations in KRG, such as investment law 4/2006 and income tax law etc. This dualism of servants may reflect negatively on tackling the transactions of RET of agents, that put them in a dark and complicated vestibule of rejection, routines and reassessing of RET amount, that expenses cost, time and effort a lot to them.

On other hand, a serious negligence to the servants' opinions and prospective is realized regarding most dilemmas this system suffering from, as well as marginalizing the viewpoints of tax payers regarding RET amount objection to an extent that they see the RET assessing is almost a blind procedure and out of any measurements and mainly concentrating on maximizing revenue as much as possible lawfully or spontaneously, or only to attract them to the trap of advanced payment of RET 50% amount through official rejecting letters.

Taking RET documents, it is noticed from the survey, that treatment of the recording books, formal information forms 18/revenue, reimbursement record book and 5 a/revenue recording book, are all severely maltreated and not undertaken in line with what the law is instructing, which is finally the tax payer would be the victim to loss cost, his rights be non-repaid or pay delay punishment etc.

On the routine case side, the survey report recorded so many critiques either as the great routine numbers in management framework of RET system or as the carelessness state the system growing in neglecting jointing to electronic communication either vertically or horizontally.

Finally, as the result, accumulation of these problems and dilemmas in the RET system have grown a state of concern, loss of trust and a cycle of suspicion and discord

that tax payers feel treachery and unfairness to a degree that make them loss faithfulness to the nation and avoid non-transparent tax in any way they could.

Further, it is noticed that the relatively overcrowdedness of RET directorates is not because of the increased number of tax payer but some of them come to have complementary issues related directly to other different counterpart circles such as electricity, water, garbage or support letters etc. that continuously confuse overall issues of tax payers.

Lastly, the report could record some conclusions about the policy monitoring the RET department, the prominent are:

1. The relatively high superstructure qualifications of the RET circles are not well exploited.
2. The RET consciousness for both taxpayers and servants is not well-treated.
3. The research explored high negative level of routine in running and managing the RET procedures.
4. The deep sorrowfulness of unfair assessing is noticed by RET taxpayers.
5. The major KRG RET policy does largely concentrates on collecting revenue as much high as could be via any way possible on the expense of agents.
6. The research discovered a high level of neglect and drop down of agent's opinion.
7. Outdated and obsolete of RET law 162/1959, as well as its adjustments for more than 27 times.
8. Complete absence of RET revenue and expenditure
9. Taxes in general and RET in particular, are not ordered and organized in a specified own board.

10. Abandonment of tax payer rights in front of the lawful upper hand of officials.

11. The RET directorates are in lack of proper coordination and cooperation vertically and horizontally.

The report also highlights some recommendations for the related departments to make the RET policy more active such as:

1. It is of serious benefit of RET and KRG to take more extra importance to raise servants qualification and building more capacity for them.
2. The report recommends urgently to raise RET servants consciousness as well as of tax payers.
3. Eradicating the high level exaggerated routine that would exhaust a great deal of revenue, effort and time from both sides' agents (tax payers) and government.
4. Serious working to eradicate the problem of (rejection on RET over estimation amount).
5. Updating the RET law 162/1959 into a new convenient version.

Introduction

Tax revenue in general and RET in particular are regarded as the important source of financing the government budget so as to perform its activities with the support of other financial sources. The importance of RET comes to touch every real estate property in the country whatever is their sector, commercial or residential, all should be registered in RET record books. Therefore, RET follows every building owner to keep contact with its directorates to register their clearness status pertaining RET. So, it accrues effort, time and cost to tax payers, and alternatively, those directorates should render every facilities to downsize the difficulties and problems encountering them, such as routine procedures, low RET consciousness if exists for both tax payers or RET servants.

The RET in Iraq and KRG does the accounting and collection for accounting to 10% of the net annual revenue of all property, except that of agriculture and revenue that comes from property selling. A ratio of 10% of the annual rent revenue of property is cut off as a part of depreciation of the property or as the cost of maintenance prior to fixing the amount of RET according to RET law 162/1959 and related regulations.

Recently, taxes in general, and RET in particular, is regarded as one of the main streams of the government budget financing to carry out its expenditures after oil revenue in KRG. It is for the same reason; KRG is classified within the rental governments. On this basis, KRG had been relying severely on oil rent, the budget share from Iraq and assistants of donor countries. Therefore, the taxes, and specifically RET has not previously been occupying an important rank among the public revenue branches, so it was attracted a little attention by the government until approximately year 2018 with which has grew more concern to be a main affiliate, particularly after it faced a great deficit due to the sudden and sharp cut down of oil price, the terrorist war of ISIS and the huge waves of refugees from Iran, Iraq, Turkey and Syria to Kurdistan region that accounted for more than 2 million people, as well as the cut off its share budget from Iraq.

RET is a tax which levy on lands and buildings constructed in KRG exception to agricultural and revenues of selling buildings. This tax has received a great attention about year 2018 utilizing from the law number 162 of 1959 and its amendments coupled with some adjustment regulations to modify it to KRG situation. It is a tax named as a direct, inkind, ratio percentage and regional one. It is regarded as direct because it imposes on the net direct revenue of plot and buildings annual income. It is identified as an inkind one because it does not take all most personal issues into consideration. It is a ratio percentage one as accounts a ratio share part of net real estate annual income. And it is accounted as a regional tax due to its imposition on real estate incomes within Iraqi political border regardless to the nationality of tax payer, domestic or foreigner, as well as it imposes on both natural and personal entities with taking few personal aspects into consideration particularly in field of residential buildings such as a building occupied by the owner himself or his /her parents or one of them or one of his/her married sons, they are accounted RET free.

The real estate tax's annual amount, its contribution in the annual government budget and its annual collecting costs are not demonstrate to public as the budget has not organized since 2013 to national assembly till not. Taxes' revenue in KRG is unclear, as the collections and spending are non-transparent, although all opposition parties, CSO and people are insisting greatly on growing more clearance in the public revenue and expenditure.

This report attempts to be respondent to some important aspects of RET and how policy procedure in KRG is undertaken. So in this way, the monitoring of the policy of RET law and its regulations in place in KRG should be studied and their positive and deviation impacts display and demonstrate to public.

KRG borrowed Iraqi RET 162/1959 law, that more than 27 adjustments have been made to it till nowadays, besides some other adjustments to better fit Kurdistan social and economic situation. While a law is issued by national assembly, undoubtedly, it's importance, target groups and sometimes the institute structure and the ranks of key staff etc would be determined, but still some generalities remain in it that need to be

increasingly more précised. Here, it is important that some procedures that should be undertaken to make the law more intelligent in practice. These procedures might be rendered by executive authority (ministry, board, institute etc). By the way, this procedure in the legislation language is called “regulation or instructions”. But the (policy) comes to complete how the task of the law and regulation put in practice on the ground in their limited time and location within the framework of minimized cost and effort ether for the institute and targeted group. There may be some duties be implemented according to the specified law and regulation by an institute, but there may be some deviations in practice. For example, books and stationaries have been bought for schools, comply definitely to the laws and regulations exist in practice in cases of price, quality and quantity etc, but there are some mistakes in accessing the books to the schools on their right time, that caused the study and programs in such schools be in late start. So it is also important to have difference between monitoring the policy of a single specified law with that of a policy of a philosophy, which actually relates to the overall set of the laws and regulations of a country.

The part that mainly carries out the responsibility of levying, assessing and collecting RET revenue is all of the RET directorates all over the countryside that accordingly ,have official link to general directorate of tax revenue which chairs up by a general director whose formal relationship is pertaining to the ministry of economy and finance of KRG.

The RET covers a broaden area space of economic activities in frame of land real estate sector in the country as a revenue-base for the government finance, so the process encounters great deal of transactions, surveys, financial explorations, auditing, investigations and assessments etc. Therefore, the related parts, ordinarily do confront so much troubles and difficulties alongside implementing the laws and coupled regulations that once in while make some kinds of deviation in practical steps that may accrue little/much cost, time and efforts to bilateral parts government and tax payers.

The report further interrogates the obstacles emerging from the nature of the policy pursuit transactions of RET while the law, its subsequent adjustments and regulations

are put in practical procedures by the related RET departments, as well as monitoring this policy to attain feedback results to them once more aiming to revise and moderating them to undertake appropriate steps to reduce cost, effort and time of both bilateral parties government and tax payers, which actually regard as waste and exhausting of capability.

Preparation to the report and the methodology

This report is a part of the monitoring policy of executing the RET law, which is prepared by PAY institute with the cooperation of national institute for Democracy NDI, for the time period of February, 2022 to January, 2023 in Kurdistan Region Government.

The content of the report represents a survey of Real Estate Tax “RET” in KRG under the execution of Iraqi law number 162 of 1959, in addition to undertaking so many meetings, interviews and workshops about it.

On this basis, it is decided to prepare a survey about the report by 50 survey forms for each KRG governorates of Erbil, Sulaymaniyah and Duhok”. (*)

For this purpose so many stakeholders have been participated in the preparation of the report namely, with the head of NGOs, Kurdistan parliament, ministry of economics and finance, ministry of planning, chamber of commerce and industry, directorates of RET in KRG, directorate of finance monitoring, impartial board, academists, and 9 NGOs.

The aim of the report is illustrated in the following points:

1. Monitoring the RET law in KRG to know to which extent it does fit for KRG and implemented.
2. Following up the reality of RET collecting and its procedure as well as identifying the obstacles encountering it.
3. Presenting suggestions how to make it more suitable to the economic and social situation of KRG, in a way that be more respondent to the law implement and pave the way better how to gather the government RET revenue to provide public services.

The report is dedicated to provide monitoring the policy of RET in KRG, which aims at the following main objectives:

1. Monitoring policy of tax consciousness management
2. Monitoring policy of assessing amount of RET levying

*-Halabja governorate is excepted due to absence of essential related institution needed by the report, so it regarded as a part of Sulaymaniyah governorate.

3. Monitoring policy of servants prospective and legal overview uniformity pertaining RET.

4. Monitoring policy of dealing with 5 A /revenue recording book, reimbursement recording book and 18/revenue form.

5. Monitoring policy of routine management.

To realize such goals, several practical steps have been taken such as:

1. Proclaiming the project: at 10 o'clock AM of 9.2.2022 in Suleimanyiah governorate the project is announced at "Ramada Hotel" with the attendance of a group of KRG parliaments, government councils, academists, representatives of RET directorates, chamber of commerce and industries, NGOs and KRG massmedia.



Proclaiming the project: of 9.2.2022 in Suleimanyiah

2. Several meetings have undertaken to make necessary preparation to the project and providing a convenient plan through distributing the works according to specializations, about how to gather information of the law, its regulations, execution in Iraq and KRG.



Project staff meetings to prepare

3. Building capacity of the staff: participating PAY staff in monitoring the public polices, and mechanisms that are needed for this project as first step to prepare a qualified staff to pave the way to tackle with any other public policies. For this reason, 3 workshops have been highlighted for the time period between “12-14.3.2022” and “5-7.9.2022” and “22-26.10,2022”, which were supervised by Trainer Dr. Devid Larson” in Erbil governorate.



Participation of project staff in capacity development workshops conducted by NDI in Erbil

4. Survey form preparing: a draft form is designed after conducting about 15 peoples as RET directorate staff and RET taxpayers. On this basis, two sorts of forms are adopted one for taxpayers and other for the staff depending on the differences of the nature of information wanted. And then, 10 forms for each governorate are allocated to be practically tested in the field, so as to utilize the back feeds return to make necessary adjustments to the final form.

5. Opening capacity building course: in 19.5.2022 a capacity building course is



Opening special courses for volunteers and their training

prepared to the field team survey by economic consultants both “Mohamad K. M and Faisal A,KH” to make them learn how to fill the forms and how the taxpayer and RET servants should be inquired. For each governorate 3 volunteers of University graduate are denoted. The course was aimed at providing an accurate and professional treatment with the forms because the Scientifics of the report is actually depending on how accurately the forms are filled. Afterwards, the survey has started for each governorate and then all the forms have been sent to statistical analysis procedure to treat with it according to the needs of economic analysis for the survey, as displayed in the annexes of the report. The report is organized via two main chapters: the first, deals with the superstructure characteristics of the RET directorate’s staff as well as the taxpayer specifications, and the second, undertakes monitoring the policy of RET revenue management in KRG.

6. NGOs involving: for the sake of involving the NGOs into monitoring of the government policies, the report targeted 9 NGOs whom have some policy monitoring experiences in a workshop event in Suleimanyiah government in 29.6.2022 by the trainer Dr. Bakhtiar Abdula, the intent was involving this group of NGOs into practicing policy monitoring of government general policies and utilizing from their experiences in collecting data, information and providing recommendations.



Workshop involving civil society organizations

7. In the period of 1-4.4.2022 the survey committees started their actual practical field survey for RET directorates and taxpayers in the tree governorates, a number of 128 forms of servants and 152 of taxpayers were ended and collected.



Workshop involving civil society organizations

8. During the process of report preparing, so many meetings, consultancy exchanges, viewpoint conducts have been carried out to make the report more fruitful and enriched.



Meeting with the Deputy Director General of Taxes



Meeting of project staff with Duhok Tax Director

9. The Suleimanyiah workshop: in 16.8.2022 this workshop has carried out with the attendance of a group number of RET director and servants coupled with academists, governorate councils, the supervisor of the law department of RET directorate, NDI, Pay representatives and NED consultant as the second session of discussions started in the workshop after its announcement, among which the project supervisor economic consultant Mr Mohamad K.M presented some part of the report as a brief table data, information and economic analysis that collected about RET of

KRG, to the participants to break out a valuable discussion about the report details in all different viewpoints.



Conducting a workshop in Sulaimani with the relevant parties on property tax

10. Conducting the Erbil workshop: this workshop is conducted in 18.10.2022 in “chwar chra Hotel” of Erbil with attendance of a group number of parliament members, Erbil government council, board of impartial, directorate of finance monitoring, ministry of economics and finance, ministry of planning , general directorate of taxes, deputy general director of RET, directors of Ret directorates of Erbil and academists, as well as Iraqi general director of NDI Mr. Stive Drihouse and other representatives of the NDI. In the workshop the economic consultant Mr Mohamad K. M presented



Meeting of project staff with Duhok Tax Director

in some detail the updated data and information with economic table analysis of the report to start a fruitful conversation about the facts and procedures presented,

11. Preparing the final report draft: both supervisor of the report “economic consultant Mr.Mohamad K.M and economic consultant Mr. Faisal A.Kh. started preparing the final draft of the report, and then it has been sent to relevant stakeholders to have the feed backs to go ahead to final report after the corrections and utilizing the feedbacks to enrich it.

Challenges:

1. Difficulties of accessing to data, information, revenue and expenditure of RET.
2. Rapidly changing in price of land and buildings and accordingly the monthly rents that make regular and speedy adjustments necessary to them frequently.
3. Enormity of taxpayer segment and buildings must be registered in RET directorates that acquire a parallel greatness of RET directorates and servants.
4. Elder age of RET law and its associated regulations which is outdated for recent era.
5. Absence of qualified contribution and coordination vertically and horizontally of RET institutions.
6. Dropdown of annual government budget to national assembly.

Partnership (stakeholders)

Having stakeholder in monitoring any policy scientifically is an essential matter, because at that time, the report does not represent only the report preparer views and opinions, but it represents also all of the stakeholder's, so it gains a stronger trust and credibility by the decision makers. Stakeholder is a matter because it gains interest from the conclusions and recommendations of the policy, and at same time, stakeholders may be in conflict to some degree with the law which the policy is its matter. So, this report shares the opinion and viewpoints of bellow stakeholders as serious parts:

1. Kurdistan national assembly / committee of natural resources, but the specified committee of economy and finance as well as some RET decision makers were absent their information and official letters to each one of them.
2. The KRG ministry of economy and finance
3. The KRG ministry of planning
4. The KRG of governorates council.
5. The KRG universities/ Suleimany, Lebanon-France and salahaddine.
6. Board of impartial
7. Board of finance monitoring
8. Chambers of industries and commerce.
9. Mass media of Iraq and KRG (fourth authority)
10. KRG CSO and NGOs (fifth authority)



Section one

Policy monitoring of superstructure of RET servants and taxpayer characteristics in KRG

The main aim of the superstructure of the RET system in the report is to deal with the prominent characteristics of servants in view of their gender, educational level and the service age years so as to know how the RET directorates which supervise the responsibility of assessing RET amounts, auditing, inform agents about RET amounts etc with which the RET law and regulations authorized them to undertake, and how well the RET system utilizing the staff qualifications, as well to know to which extent they could have gained the tax payers credibility and bringing them to a convention that the RET is fair and worked out eligibly to a degree that tax payers settle their payments pleasantly.

The section also takes the general RET payers characteristics in view of their gender, educational level, age to follow their viewpoints about the trajectory procedures of their transactions in those directorates.

So the section undertakes two main topics of:

1. prominent characteristics of servants in KRG/IRAQ.
2. general RET payers characteristics in KRG/IRAQ .

RET servant's characteristic in KRG:

1. Structural analysis of RET servants according to gendering:

The ratio of male in RET servants accounted for 49.2% and female 50.8%, table 16/annex3. This ratio does come to fit the nature of gendering balance in KRG and recording a positive indicator for RET system.

2. Structural analysis of RET servants according to educational standards:

The cumulated ratio of bachelor and above and diploma certificates reach 70.3% and that of secondary level and down records only 29.7%, table 18/annex 3.

3. Structural analysis of RET servants according to servicing age:

The scientific structure of RET departments is, to some extents eventually ideal. So, the accumulation experiencing age for the servants for the time period of ("6-10 years of services" and "11 years above) jointly records 97.6% of the survey sample society, which is scoring an excellent great ratio, but the remaining of "0-5 years of service age" keeps only a small portion not exceeding 2.5%, table 39/ annex 3.

On another hand, if the case of RET servants considered across the KRG governorates, it would undoubtedly, notice that the servants whose services "0-4 period of time" are absent for the governorates of Suleimany and Duhok, but Erbil keeps only a ratio of 5.9% only. This reveals that, at least for that difference period no employment opportunities were created for RET departments.

But for the "5-10" category service age experience, Duhok keeps 22.2%, Suleimany 24% and 25.5% for Erbil, according to the other service ratio of "11 years and above" it reaches for Duhok 77.8%, Suleimany 76% and Erbil 68.6%, table 28/annex 3.

Adequately, the scientific and learned experience structural distribution of RET servants across KRG governorates denotes to an appropriate high qualitative structure that their opinion and prospective should be seriously taken into consideration for

developing such directorates, especially, if this experience is really depended upon, table 18/annex 3.

On the other side, considering the structural age division of RET servants, it is obvious that the age rate of 20-34 years accounted for 36.7%, 35-49 years scores 46.1% and finally 50 years and up 17.2%. So, all these positively demographic measurement ratios develop the expression that the RET directorates run by active and relatively high scientific young aged servants. Thus, the accumulated young aged servants accounted to record a ratio of 82.8%, which is extremely high, table 29/annex3.

Hence, due to the number of servants in the KRG RET directorates, the accumulation ratio of “ medium and large” jointly keeps a ratio of 88.3%, table 30/ annex 3, thus it subsequently demonstrates that RET directorates suffer no problem from lack of servants.

RET taxpayer characteristics in KRG

1. Structural composition of society sample in terms of gendering:

The female share in the sample is relatively low; it doesn't exceed 21.7% against 78.3% for male from a total scale number of 152 persons, table 1/annex 3.

2. The age rate and property possession of tax payers:

The share of (20-34 age group) accounts to 78.3% of the total number of 152 persons, against 40.8% for (35-49 age years) and 28.3% for age rate of 50 years old and above. Accordingly, the accumulation ratio for the latest two groups registers 69.1%, table 2/annex 3.

3. The structural content of the statistical sample society according to certificates:

The total share of secondary school and down in the society sample of the survey constitutes 52%, but up graduates "bachelor and above & Diploma" as accumulation ratio constitutes a percentage about 48%, table3/ annex 3.

Section two

Policy monitoring of managing the RET revenues in KRG-Iraq

This section deals with monitoring the policy of all the processes through which the RET assessing, collecting, auditing or reassessing etc occur in KRG RET departments, and all procedures are monitored by the research survey to develop the main deviations of the policy from the specified RET laws and regulations. The report reviews and analyzes information rendered by the survey independently out of any intervention by report.

This section would track the main topics of:

1. Monitoring policy of tax consciousness management
2. Monitoring policy of assessing amount of RET levying
3. Monitoring policy of servants prospective and legal overview uniformity pertaining RET.
4. Monitoring policy of dealing with 5 A /revenue recording book, reimbursement recording book and 18/revenue form.
5. Monitoring policy of routine management.

First: policy monitoring of RET servants & agent tax consciousness in KRG/Iraq:

From the analysis of question No 5 of the survey in the table 8/annex3, which asks, to which extent are you familiar with RET laws and regulations little, medium or large? Actually more of half of the tax payer are unfamiliar with such laws and regulations that the rate is surged to record 57.2%. This law neglectfulness makes the performance of RET departments to deal with agents transaction be difficult and burden so many charges to them and grows a source of dissatisfaction, besides the extra costs as forfeit or fee would incur to them because of payment delay. So raising the tax consciousness of agents form a significant incentive to see tax to some extent, fair and necessary that finally enhances the revenue and avoid tax evasion.

If the tax consciousness is related to the educational standard of tax payers, It would be noticed that the accumulation percentage of both bachelor & above and diploma graduates, so the consciousness level for (little and medium) reaches 66.7% and only 33.3% confirm that, to some extent, they have good deal of information and familiarity about RET. Accordingly, the diploma owner certificate actually, confirm (little and medium level) familiarity to RET laws and regulations accounted for 84% of the sample, and only 16% ascertain to have convenient level of knowledge and familiarity. But according to secondary and down levels, the accumulation percentage of about 92.5% declare their familiarity to (little and medium) levels, only 7.6% confirm their relatively bigger knowledge, table 30/annex 3. So, it is a significant essential point for RET departments to raise the tax consciousness of agents to keep the coordination weight balance between the burden that tax payers suffer from and opportunity of increasing the tax revenue and minimizing the collection problems.

On other hand, if the RET policy is considered in view of the answers of the questions No1 and 2 of the field survey “is the RET assessment on your property done with your existence? And do you be informed annually about the amount of RET on your real estates?”

Actually 67.8% of the agents deny their existences, and 75% also confirm not to be informed annually about the amounts so as to pay at its time, although the RET law 162/1959 ascertain clearly on this regard through the specified form of 18/revenue, table 4 and 5/annex 3. As well as, a percentage of only 32.2% of the agents affirm their existence and 25% declare their intimation annually about RET amounts. Worthmentioning, at the both seminars of Suleimanyiah and Erbile governorates, the decision makers and servants affirmed that they cannot intimate all the taxpayers, only the form 18/revenue does give to the renter (who lives in the property via monthly payment), or the form puts on the door, while its arrival is not guaranteed, besides, generally, the assessing committees wish the owners not exist to avoid disputes, as there are so many police and judicial cases.

While the intimation about the RET amount annually neglected by the departments, so the tax payer would enter the list of punishment delay according to 162/1959 RET law. On this basis, nearly about 75% of the survey society sample has not intimated besides the clear regulation of 2019 through the item 3, 5, 17 of the 18/revenue, and ascertainment of law 162/1959 provision 14. So the agent would be penalized on payment delay.

Moreover, at Suleimanyiah seminar the decision makers and servants who attained, reaffirmed that it is correct some of the servants are not highly qualified but they cannot have capacity building courses for them, and we don't have a system to inform tax payer about his RET amount all because of lack of authority in some cases, and long duration existence of a servant in a specific work job that prevents him takes experience in other alternative one or develops some kind of corruption.

Second: RET assessment policy monitoring:

Obviously one of the most important duty of RET is financing and enhancing the government general budget, so it is essential to monitor the RET policy in place. On this basis, a question for the survey is emerged to ask agents; how do you evaluate the RET amount on your property “little, medium or large”? The result was, an accumulation of “little and medium” level of RET amount, accounted for 32.2%, but unsatisfied ones from the amounts “large level” reached 67.8%, who see the amounts are very high and prejudice as well as not transparent although the declaration of law 162/1959 article 6 seriously affirmed upon, table 7/annex 3. Therefore, efforts may be exerted to perform tax dodging, and finally lack of trust to the tax departments and prevailing a state of non-transparency between tax payers and departments that running the law. More frankly, RET imposes by law, but here in KRG a kind of misunderstanding is growing, according to the field survey, that should be solved through making the tax assessment procedure more obvious and transparent for the bilateral sides of the equation: government and tax payer, this procedure is still not matured in KRG. As well as the high ratio of unsatisfied agents or tax payers is enough to a large extent, for the tax authority takes practical steps of solution, first of all is raising the RET consciousness.

In an interview with some RET servants about assessing the RET amount, they stressed that in some cases some of the committee members take no massive attention to a fairness assessment, or use his authority no properly not to accused him with corruption, because the daily committees enjoy the mandate of changing the RET amount around $\pm 15\%$, or in some cases the decision maker aware from his/her political party to increase the RET amount to let the tax payer submit rejection formal letter so as to make him pay 50% of the annual RET previously to increase the government revenue in time.

So as to affirm the trajectory of this policy “assessment managing”, the report starts to consider the policy monitoring via the connection of two tables involve releasing the 18/revenue form to that of tax payers every 5 years public survey assessment, and the

table of education standard of RET department servants in KRG: according to the interpretation the Crosstabulate table 31/annex 3 gives, 45.3% of bachelor & above confirm that this form is not distributed on RET payers, and 54.71% affirm that actually distributes. But diploma certificate holders with a percentage of 32.4% declare No and 67.6% accept yes. Accordingly, secondary school and down declare No with a percentage of 44.7% and 55.3% accept yes.

Accordingly, testing another view of RET amount assessment and how to realize it, the research analyzes the answer of the question No 7 of tax payers “do you feel that the amount assessed as RET on your real estate property fair?”

Table No 9/annex 3, demonstrates an obvious insight to the picture of RET fairness. So, a great percentage of 76.3% of the society sample of RET payers affirm it unfair, and 23.7% expect it relatively is fair.

On other hand, the opinion of agents due to their certifications also tested to verify the fairness of RET amounts levied, table 14/annex 3, Investigates this case. 23.6% of Bachelors affirm the RET amount levy is not fair; also 13.8% of Diploma, and 39.5% of the secondary and down express the same opinion. So the total accumulation of No fair accounts for 76.9%. On this base, the unsatisfied group is relatively high; the research comes out with an understanding that it should be seriously revised by KRG tax authority.

The continuation of this process annually for a long period of time without taking the RET payers opinion into a serious consideration to track them towards fairness feeling of RET “according to law 162/1959, article 6” leads to proper loss of trust and confidence with RET institutions and working to avoid tax in any other way, and get rid of being a base of tax any longer and change the tax paying behavior and finally, dropping down of the tax revenue.

At an interview with a RET servant, he affirmed that in Iraq the owner pays only one tax for the property and also income, but in KRG he pays both one on property and one to his income while he takes it as business.

Having the analysis of the answer of the question No 8 in the table No 10/annex3 “if the answer of question No 7 was NO, what would be the most powerful cause between the undernoted factors of unfairness?”

The most comprehensive factor of RET prejudice among others is “having adequately no knowledge about the RET amount assessed” that gains a percentage of 42.8% of the opinions. And as the second degree that gains 13.2% is attributed to rapidity and quickness of assessing the amount of RET to save the time of completion the mission, and a ratio of 10.5% of the RET payers opinion is properly neglected and know nothing about the tax amount imposed. As well a percentage of 9.9% of the sample society affirms that the RET overwhelmingly assessed and imposed by unqualified servants.

In an interview with a tax payer, pointing to this case, he said, for his property which was a shop in the house, the committee assessed the rent for RET by 850 thousand IQD/month, but in reality according to my estimation to the market it was about 350 thousand/month, he said, I told them to make a contract with RET department with 350 thousand IQD, the rest I will abundant to you, but they refused to sign the bargaining with me, but didn't reduced their 850 thousand amount. As we witnessed at the seminar with RET decision makers, they always affirmed the tax payers are not trusted helpers.

Having partiality of RET imposed according to above explanations, there is also another viewpoint to the case through investigation of tax payer educational standards, so, 57.1% of bachelor and above attribute RET prejudice to imposing tax spontaneously, and 20% due to lack of knowledge about the RET amount, 14.3% due to unqualified servants, 8.6% according to rapidity of scoring the tax amount as well.

For diploma certificate, 57.1% attributes the RET unfairness to spontaneous assessment, 28.6% to speediness of assessment, and 14.3% unqualified servants.

The case of secondary and down, 55% expect the unfairness relates to spontaneousness assessment, 18,3% quickness assessing, 15% having shortage of information about the RET amount, and 11.7% attribute the cause to low skilled servants, table No 35/annex 3.

It is worth mentioning, there are many lawful articles related to how to assess amount of tax, especially article No 6, besides, taking the qualification “service years” of members of estimation committees legislation 162/1959 items of 12,13. At the same time, there are some procedures to elevate the size of prejudice of the assessment process, such as(formal objection letter) to the amount imposed whatever it was, but in such a case the agent would face along harmful procedure of time waste, effort exhaustion and cost.

As noticed previously, RET departments enjoy a relatively high standard learning, potential service age years, and adequately strong superstructure servants, as explained about the servants as well as the agent’s characters. But it seems, that those departments haven’t being employing all these capabilities in an good manner, and not creating a positive and convenient practical environment to upgrade learning and accumulate experts, as well as lack of efficient courses, so as to help developing a more moderate characteristic and style of treatment with agents and assessing transparency all to enhance and broaden the tax base.

The assessment of RET revenue management is once more overviewed from another sight through analyzing the answer of the question No 9 to agents: “do you share any optimistic prediction of having objection on the RET amount imposed to reduce it?”

A percentage of about 66.4% of the agent’s sample is pessimistic, table 11/annex 3. If this situation is viewed across governorates it will be obviously fined some sorts of difference in outlook and confidential degree dropping down from Duhok governorate via Erbile to Suleimnyiah governorate, table15/annex 3. So ratios of 51% of Duhok governorate sample demonstrate trust and confidence of objection to have a positive result and pacify them about. This percentage comes down to Erbil to register 37.3%, and for Suleimanyiah only 12%, and vice versa.

So, the trust deterioration regarding (formal objection) to tax amount, besides the great concentration of RET law and regulations 162/1959, articles 14 and 18, there is still a significant concern and disappointment to the credibility of RET departments in KRG governorates in the aspects of assessing, policy and transparency, that is in urgent

need of deeper bilateral understanding and ever raising the tax consciousness to strengthen the tax base revenue and overcoming the obstacles which now do exist in front of RET revenue collection.

If the trust loss of RET in KRG is investigated, an interpretation of the answer for question No 10 to agents is be at an urgent need: “Do you see which of the following factors are most effective?

Table 12/annex 3, will be an actual helper in this regard, a percentage of 47.4% of the agents see no feasibility of making objection because it doesn't change anything, 3.9% of them are on opinion that the crowdedness after each 5 years survey of reassessing, understanding with RET servants will be very difficult, 8.6% of agents see perpetual and continuous crowdedness in front of officials make understanding the problems not easy. And finally 6.6% affirm that the objection doesn't run if 50% of the total year RET amount not been paid. All these shortcomings of RET policy occur, in spite of great deal emphasis of law 162/1959 on the case of objection policy. In this regard it is at the RET revenue favor if capacity building takes into a serious consideration for key staffs of RET servants. According to regulations issued by high RET authority to extend the period of running objection deals for further 15 days after January survey, but it seems naturally doesn't reach agents as definitely massive frustration accumulates on objection process.

Third: the policy monitoring of unifying opinion and prospective of RET staff:

So far all the problems the agents still face daily are continuous in tax departments, therefore, looking for a solution is a significant urgent need nowadays, and officials would be at a qualified level of treatment with agents and be more professional. It means there should be a proper unified lawful trajectory of opinion and prospective to eradicate or alleviate such daily problems.

In the analyzing the answer of question No1 of RET office staff, “is the debtors, predominately the majors, being intimating annually of their RET amounts?”

Actually, 85.9% of the RET staff affirm “Yes” but 14.1% confirm “No”, table 19/annex 3. In this way, the research continues to investigate the state of unified opinion and staff prospective of RET servants in their deal with agents. In explaining the answer of question 2 to RET servants, “if the major debtors haven’t responded to the intimation sent to them, would there have been some extra lawful procedures taken against them beyond that of delay penalty?” A percentage of 48.4% confirm by “yes”, it means, after the warrantee has given, a time span period would put to respond, otherwise legal procedure would take against them to refund the amount kept. And almost of about 51.6% of them answer by “No”, it means, there is no following up procedures to refund the tax, table 36/annex 3. So a different point of view is prevailing on very main and essential issue of RET, and continuation the status as such for relatively long period time develops a dominating state of confidence loss and agglomeration of prejudice. Going further to touch the state of non- unified opinion and prospective dispersion of RET servants in dealing with the case of RET policy against agents, the survey form raises the question NO 3, “does there any recording book in the name of (refundable rights of agents)?” While this record is of relatively very important issue to keep agents right on RET accounts for additional payment that may have been taken before from them for any case of their transactions and should be repaid to them at the end of financial year.

A huge majority of 57.8% of RET officials deny the existence of such a recording book, and the rest of which 42.2% of them react by “No” table 22/annex3

So, the existence of such obvious opinion and prospective dualism among RET officials reveal a deep lack of information on 162/1959 law and its regulations particularly article No 28, ether as spirit of the theory and also as practical maneuver. However, in 2016 a regulation issued in this regard to cease action with it formally, and finally in 2018 explicitly cancelled to repaid but instead the claim started to be compromised with others of the government in RET records within the mandate of the same department^(*). But latterly in 2018, it has been cancelled for ever to pay this right back to agents.

To investigate further more and test the depth of officials prospective and opinion dualism, the research developed anther question to the officials according the most important form of 18/revenue, “does in each 5 years public RET survey, the form 18/revenue be given to property owners?”

The form of 18/revenue includes the amount of RET assessed in the public survey of RET departments for each property that makes income earning, and this amount would remain for 5 years until a new one will start. It also includes all specification and information about the property in concern. The property owner should inform about the information and the new RET amount on the real estate to pay it or otherwise submit an objection of non- satisfaction based on RET law 162/1959 items of 14 and 31 during a period of time not exceeds January of the year comes exactly after the year the public survey has done, conversely, the owner would be punished with an accumulated percentage charge penalty for each year delay.

The tables 24, 25, 26 and 32 attain more information about this policy in RET directorates.

^(*) . Law cancels by law not by regulations, but in the Erbil workshop the RET staff affirmed that reimbursement record book is still working in Erbil and Duhok and rights of tax payers repay also.

Fourth: policy monitoring of keeping record books:

The main and significant record book for RET revenue is 5A/revenue book. It keeps all information about the properties subject to RET and revenues that yearly must be collected. Accordingly, this book should be out of any mistake, delete, change or scratch, as well the figure should be written in number and writing. The research for this purpose brings question No 13 to the officials, “The 5A/record book in which changes, delete or scratch may occur, and according to your opinion which factor is likely has the most impact? Mistake, aimed, neglecting and not so important”

A percentage of 77.3% of the bachelor and above affirm such interventions occur as mistake, 10.2% returns to neglecting, 9.4% returns it back to be aimed and 3.1% of the officials say the record is not so important, table 40.

The report takes another side of the case through table 32/ Annex 3 by connecting table 40 with the educational standard of RET officials. According to this table, the Bachelor level and above a percentage of 43.4% say due to mistake, 16.7% affirm aimed, 53.8% neglecting and 25% say the record does not so important. According to Diploma, 28.3% say by mistake, 25% aimed, 23.1% neglecting and 75% think the record book is not important.

According to secondary school and down, 28.3% say mistake, 58.3% aimed, 23.1% neglecting and 0% the record is not important, table 32/annex 3.

This record besides it keeps the rights of government on tax payer according the law, at the same time keeps the rights of tax payer on RET departments while settles RET payment.

Fifth: policy monitoring of routine management in RET departments:

In this title framework the research intends to pursuit monitoring of RET law 162/1959 coupled with regulation regarding to the nature of routine trajectory that it may suffer from in practical steps, because some of the complicated steps emerge while in some cases laws and regulations be put in place in an inconvenient environment.

In reality, the RET departments isolated from their branches in the same geographic region, as well as from other governmental related departments, according to the opinion of their official servants, as 46.1% of them affirm they have not any electronic relationship with other RET



Sample transaction of a citizen in the tax administration

circles branches, and approximately 53.9% of them say they have such relationships. So, it can be concluded that, if there are some kinds of relations, of course, they are very weak and not at a satisfactory and workable level, table 37/annex 3.

In this case, at the seminar of Erbil governorate, the attendants among which, RET decision makers, affirmed that the system they work at is very old, and is not convenient for nowadays transformations, and we enjoy no authority to update it, as well as most of RET joints suffer from significant routines particularly, most times we will be busy with transactions of other government directorates such as electricity, water, garbage etc, as well as al the RET circles are in severe shortage internet connections horizontally with government directorates and vertically with RET branches and directorate.

On this basis, the report raises the question No 3 to the (tax payers), “Do you prefer having your RET transactions to be treated via internet networks?”

A percentage of 86.2% of the society sample prefer electronic involvement, particularly for payment procedures to avoid penalty fee charge, as well as minimizing the burden of cost, time and effort, table No 6/annex 3. Moreover, a percentage of 13.8% don't prefer this way to adopt. Although it is a low level preference, they may have serving some personal favors in this regard, and at the same time, some of the persons in RET directorates were not tax payers but their existence was for other missions such as electricity, water, land registering etc that are in need to have support letters from RET departments to those circles.

On the same way, the report analyzed the answer of question to tax payers No 11, in table No 13/annex3, “to which extent, do you see, your dealings in RET directorates face routine?”

The lion's share of the tax payers sample, agree that the procedure of RET transactions are difficult with an accounting for 45.4% and 32.2% see the procedures are medium, and 22.4% expect are easy.

In an interview with one tax payer, he affirmed that to clear his RET amount, he needs to carry out 10 steps in RET directorate which needs about 2-3 days, now some new routine steps have increased to this procedure such as a support letter from security police and then land real estate registering department, which costs more money and time that increases some other 3 days also, but if I want to build my plot land area to a house or a commercial building I need at least 11 steps with about 4-5 days out of newly increased routine steps, so that to complete all these procedures it will take at least 2-3 months.

If testing the case of routine in RET circles in KRG across governorates in view of tax payers is undertaken, it can be noticed that obvious differences occur from nature of dealings, such as routine paths that the transactions would take, number of tax payers etc. In this regard, for Duhok governorate, a percentage of 29.4% confirm the routine is easy, and for Erbil it reaches 27.5% medium and for Suleimanyiah it accounts for 10%.

Regarding the level of medium routine degree across governorates, Duhok governorate records 31.4%, Erbil scores 49% and Suleimanyiah governorate registers 16%.

Investigating difficult routine level, Duhok governorate reaches 39.2%, Erbil peaks 23.5% and Suleimanyiah governorate reads 74%, table 33/annex3.

While the report tests the case of monitoring routine policy via the RET servants themselves, table 34/annex No 3, through the question “do you think that connecting the RET departments with each other and with their branches, is a urgent necessary?”

A percentage of 78.9% of the servants see this connection is urgent and necessary, and 21.1% see it is not so necessary, this feeling might have come from networking literacy or the case is comply with their some interests.

Table 23/annex3, a percentage of 78.9% of the servants favoring internet connection horizontally, as well as a ratio of 82.9% of them prefer vertical connection with other RET directorates and branches, table 37/annex3.

So the both sides of RET process, partners agents and servants do concern about growing routine to an extent that it is in very seriously urgent need to revise and correction.

Concisely, the great desire of agents as well as servants to internet connecting inter or intra RET circles is thankful to broaden the service functioning and raising performance qualification so as to downsize the cost, effort and time of transactions, that need answers from the RET authority positively.

Conclusions

1. The RET directorates have sober and staid superstructure, represented seriously in a relatively high qualitative and moderate quantitative of servants in different aspects of age, gender, service age and educational standards, but all these positive manners have not been employed and relatively not well exploited to undertake the responsibility of an essential mission as that of RET.

2. The gendering balance of RET tax payers (female participation 21.7%) is a positive socio-economic indicator for KRG in spite of neglecting gender-biased principle of having some RET incentives in, for example, assessing the amounts of RET and other lawful encouragements.

3. The RET consciousness of both the servants and taxpayers is relatively neglected in RET institutions, that the case is in need of urgent importance to raise their qualifications via training courses in IT and managing and how to treat or serve taxpayers in an contemporary favor manner.

4. The policy monitoring of revenue managing in KRG is under qualified threshold compared to the relatively high qualifications of both agents and servants, in view of having the highest number of negative objections, record-book intervention and dealing with forms and related negative opinion, as well as the significant opinion and lawful prospective dualism that the RET directorates suffer from particularly, on strategic and high importance issues related to government revenue in the case of RET revenue.

5. The research explored high negative level of routine in running and managing the RET procedures in view of agents and servants to a degree

that became a source of bothering and finding ways of evasion and avoiding from payment.

6. The deep sorrows that a great deal of RET agents feeling of unfairness and overestimation assessing with a relatively high level” 76.3%. Table No 9”, and accumulation of unfairness reached 76.3%, table No.14” should be taken into significant concerning, because the negative environment would produce flashback reflexes on all aspects of political, social and economic status.

7. The major KRG RET policy does largely concentrates on collecting revenue as much high as could be via any way possible on the expense of agents regardless it is lawful or any other way, as such neglecting the refundable record book, enforcing agents to pay premature and untimely 50% of year RET to facilitate run an objection or supporting letter or any other transaction etc.

8. The research discovered a high level of negligence and drop down of agents opinion and interests in assessing the RET amount, transparency loss, objection process, imitation of the tax. As well as ignoring the routine to disparate everywhere and every joints, administration, financial, transparency or auditing etc procedures. All these negative behaviors make the agents feel that these RET departments have not been come to serve them or collect revenue in a standard way, accordingly a growing foreignness sense would to replace citizenship think and undertaking procedures out of law instead of duties and accountability.

9. The report also discovered some kinds of functional negligence and carelessness in recording the record books and necessary auditing such as A5/revenue and refundable record-books and form of 8/revenue all would grow losses and wastefulness of finance and revenue.

10. Outdated and obsolete of RET law 162/1959, as well as its adjustments for more than 27 times, grew much disturbances to both of servants and tax payer, and its conformity out of the recent era environment has complicated significantly RET procedures, because the might be fit for year 1959 that Iraq population not exceeded 7 million, so nowadays it does not come to fit KRG situation.

11. The advanced payment of 50% of the total annual RET is out of time frame of a lawful action, because there would be so many factors to change the course of creating net income for a previously settled real estate tax, particularly while the tax payer right does not repaid due to problems of reimbursement record book absence.

12. Complete absence of RET revenue and expenditure particularly the latest to provide at least construction sector public services such as good pave ways, electricity, water etc.

13. Taxes in general and RET in particular, need to be ordered and reorganized in a specified own board to have a flexible capability of making decision at its right time and location, because nowadays the RET payer segment and the number of buildings to be treated are much grown than before. So neglecting this challenge to persist undoubtedly the problems would maintain.

14. The authority of decision makers in RET offices are very low that have made them fragile in front of daily problems and obstacles.

15. While these departments are obliged according to the law to undertake as complementary, the duties of other government directorates, so competition to real RET payers will increase.

16. It is noticed that in some next few years the RET directorates grow old aged superstructure staff for having more than five years out of recruitment new servants at a time they also need learning and experience.

17. The report noticed the complete absence of the parliament committee of economic and finance as well as some decision makers of RET, which gives some negative gesture of neglecting what obstacles do occur there, but thankful to the parliament committee members of national resources who two of them were participated.

18. Abandonment of tax payer rights in front of the lawful upper hand of officials particularly assessing committee members that they demonstrate as have the higher and proper right and opinion over that of tax payer. In other words, the absence of tax payer's citizenship in the overall process and centralization of the officials, at a time the process should be exactly inversed, because laws always come to serve people through their representatives in the three authorities (national assembly, judicial and executive authorities).

19. Most of RET directorates are in lack of convenient buildings in which the daily works be undertaken pleasantly and in an contemporary environment such as experiencing one shop or bank system procedure.

20. The RET directorates are in lack of proper coordination and cooperation vertically and horizontally.

Recommendations

1. It is of serious benefit of RET and KRG to take more extra importance to raise servants qualification and building more capacity for them to tighten the deviation gap in RET policy between dissatisfied feeling of agents, which supported by some of servants viewpoints, and RET claims according to law and regulations. The report recommends that the RET decision makers mandate must be more expanded by the ministry of economy and finance and council of ministries.

2. It is a convenient favorite for the RET authority to have some kinds of RET concessions to female category to possess property as a participation encouragement in real estate activities and enhancing their social and economic position. This can be done through cooperation and coordination between CSOs. Particularly women's and stakeholders' cooperation as well as supporting of RET departments to the government and national council.

3. The report recommends urgently to raise RET servants consciousness as well as of tax payers as an important rebound and strategic maneuver in running the RET policy in KRG through continuous training courses and building capacity in all related aspects of activities such as technical, informational, auditing, managing, legislative and how well dealing with agents, particularly while the RET departments enjoy well learned and relatively young servants and at good experience period age serving. This issue can be addressed by dropping down more authority the lower level management standards and formally bring them under such responsibility in short term, but for the long term periods all RET departments should be gathered in a single specified high board with its expanded authority to maintain RET formal duties properly.

4. Eradicating the high level exaggerated routine that would exhaust a great deal of revenue, effort and time from both sides agents (tax payers) and

government, and this step becomes the urgent necessary, besides that routine continuously demolishing the bridge of trust and confidence. So, connecting via internet networking between and across all other related government departments of the urgent strategy for RET authority, because this method would release the RET authority from the problems that they suffer hardly from. So solving this obstacle needs to bring the horizontal and vertical connections into the general annual government budget by higher RET decision makers.

5. It is of the benefit of RET authority to create the feeling of strong trust with agents so as to terminate the sense of prejudice and foreignness of them, because the existence and steadily remaining of such feelings makes collecting RET claims more difficult for those circles and pave the way to evade taxes payment in any possible way. This can be gained via giving training to the staff how to deal with citizens and tax payer in a more respectful and diplomatic manner, because finally bad treatment would record negative points on the decision makers.

6. Serious working to eradicate the problem of (rejection on RET over estimation amount) which heavily damaged the trust between RET institutions and tax payers. This can be realized through activation of positive dialogue of bilateral and taking the tax payer opinion in a serious consideration and more openness on transparency, besides, continuous training courses.

7. Rendering more importance to the record books such as 5A/revenue, reimbursement record books and 18/revenue form etc that protecting the RET departments position as trust and as judicator between the conflict interests of both tax payer and government. Conducting familiar policy such as transparency, positive dialogue and soft diplomatic relation, may relax the status of excitedness and confusion that occur and citizenship will be more enhanced.

8. The radical change in RET system would occur only while government undertakes transparency and organizing general budget to national assembly within which the revenue and expenditures of tax demonstrates as well as its distribution among public services. In this way, the trust and upper hand of laws will return back to change the administration joints into a governance that be trusted by public. So, the RET once more regains its right position by tax payers as it is in advanced countries that RET is blessing.

So, this goal can be achieved through binding both the ministry of planning and economy and finance to prepare annually and in a transparent manner not only, the government annual budget but also the national final balance account to general assembly.

9. It is a central point for the government to undertake restructuring the tax in general and RET in particular into an independent board administration. This change accrues no much cost on government but solves the recent and accumulated obstacles in the system, especially decision making, policy implement, following up and reducing some routine procedures. It is obvious that while the 162/1959 law had been issuing the Iraqi population and RET assets subject to RET were limited. This case can be achieved by the coordination between both council of ministers and the ministry of economy and finance.

10. Low level authority of RET decision makers is one of the significant problem encountering them to run transactions quantitatively and qualitatively. This problem makes them fragile to active and eligible implement of decisions, because experiencing such behavior needs encouragement incentives for active officials and growing skills to unlearned once. This important mission can be realized through expanding the mandate of RET departments or after it becomes an independent board.

11. Most of RET directorates are in need of buildings in both directions quantitative and qualitative that let them distribute the overcrowdedness among the new designed buildings. Experiencing such a way, the capability of officials can be more utilized as well as routines is downsized. This mission also needs that the ministry of economy and finance prepare a proper design for it with the estimated cost and raises it up to the council of ministers to be put in the general government annual budget planning.

12. The elder age of RET law 162 which reaches 63 years old, in a new developing country like Iraq that every socio-economic factor does change rapidly; this needs laws and regulation are continuously in changing to have such laws and regulations in an continuous updating adjustment. This mater should be in close attention by KRG system decision makers. For this case, a draft of adjustment should be prepared with the cooperation of RET directorates, ministry of economy and finance, RET stakeholders and send to national assembly (parliament).

13. The specified part of RET law 1959 that forces RET directorates to complete transactions not return to them such as electricity, water, garbage etc, should be revised to make them be free to undertake their own duties to combat routine and upgrade staff and agents consciousness, because while this law had been issued by the Iraqi population and cities were very limited. This problem can be undertaken through submitting an adjustment of the specified articles to the ministry of economy and finance and then to the council of ministries, or directly through preparing a draft by a group of parliament members not less than 10 members to the national assembly to undertaking necessary steps.

14. The RET directorates should forecast obstructions may confront them in future in opening new extensions in general, and recruiting new staff in particular. Because for the later the problem is for more than 5 years new staff

have not appointed. So to prevent the RET departments from being a house of elders, new recruitment is necessary to have the chance of learning and growing skills. This problem can be treated through submitting formal letters to the council of ministries by the ministry of economy and finance side by side with opening rehabilitation courses for the new comers by the ministry of economy and finance.

15. It is an essential mission that parliament members and decision makers involve into training courses according to their responsibilities to build professional occupation skills that to be familiar with a systematic information, skillfulness and experience exchanging, particularly NGOs and CSOs workshops, because most of their activities related to fill the gap between the government and society that the government cannot access to, especially in socio-economy fields. This can force them by formal letters from the council of ministries and the national assemble presidency coupled with some incentives to encourage them participate in such capacity building. As well as opening specified courses to them that shows them how to deal with such activities.

16. Returning back the citizens into the center of government transactions, not only in RET directorates but in all Iraqi administration system, is of a significant importance, with which this process is dislocated and reversed, because the origin is that the government does come to serve citizens through their representatives in national assemble, judicial and executive authorities. This critical issue is in need of significant stress of government (council of ministers) and the ministry of economy and finance to make the citizen the first and priority according to law and revise all the laws make servants have first priority in claiming rights and duties and they have a kind of law protection in this regard since the establishment of Iraqi government since 1920.

Annexes

Annex 1
RET servants

Governorate:

**Real estate tax official (servants) survey form for
the Kurdistan Regional Government (KRG) /Iraq**

In coordination with the ministry of finance and economy (KRG) as well as the execution of both NGOs (NDI & PAY) , aiming at maintenance and more fairness real estate tax system, routine minimizing and in right response to the public interests. While, this initiative has brought about in the KRG real estate tax directorates, So, your enthusiasm support is highly appreciated.

The basic information:

Gender: male female

Age rate: 20-34 35-49 50 and above

Serving years: 5 and down 5-10 11 and above

Certificate: secondary and down Diploma Bachelor and above

Questions:

Q1: whether the debtors, particularly bigger ones, are being intimating annually to pay their RET? Yes No

Q2: if they have no responded to the intimation, are there any other lawful procedures to be taken, out of delay punishment? Yes No

Q3: is there any account in the name of (refundable) in which. the rights of tax payer would be preserved even if has been paid before in any case exceeded that lawfully to be paid?
Yes No

Q4: Does in each 5 years public real estate tax survey, the form revenue/18 be given to property owners? Yes NO

Q5: Are the residential investment projects land after licenses have been rendered, be treated with the real estate tax (RET) law? Yeas No

Q6: Are the RET directorates linked electronically with their branches in the same geographical area? Yea No

Q7: Do you think that connecting the RET directorates with all other government directorates of KRG necessary? Yes No

Q8: Are the same RET laws and regulations in place in KRG governorates? Yes No

Q9: Are all the RET directorates in KRG possessing the same administrative structure?

Q10: How do you estimate the number of the servants working in RET directorates who deal with citizens files? Few medium large

Q11: How do you estimate the routine level in RET directorates that exhaust citizens tackling their dealings? Few medium large

Q12: How do you estimate the number of expert servants in RET directorates who contact daily with citizens documents? Few medium large

Q13: The 5A/revenue record book, in which, changes, delete or scratch may occur, what do you expect to be done so more likely relevant to the following reasons?

Mistake aimed neglecting not so important.

Name and signature of form detector

Annex 2
RET tax payers

Governorate:

**Real estate tax of (citizens) survey form for
the Kurdistan Regional Government (KRG) /Iraq**

In coordination with the ministry of finance and economy (KRG) as well as the execution of both NGOs (NDI & PAY) , aiming at maintenance, more fairness real estate tax system, routine minimizing and as right response to the public interests. this initiative has brought about in the KRG real estate tax directorates, So, your enthusiasm support is highly appreciated.

The basic information:

Gender: male female

Age rate: 20-34 35-49 50 and above

Certificate: secondary and down Diploma Bachelor and above

Questions:

Q1: With your existence, the amount of RET estimation on your real estates is put? Yes
No

Q2: are you annually being intimated with the amount of RET on your possessing real estates?
Yes No

Q3: Do you see, it is better to hold you're RET deals electronically and via this way the treatments carried out? Yes No

Q4: How well do you estimate the amount of RET on your possessing property?

Little medium large

Q5: To which extent, are you familiar with RET laws and regulations?

Little medium large

Q6: Do you think that connecting the RET directorates with all other government directorates necessary? Little medium large

Q7: Dou you see, the RET amount on your real estate property is fair? Yes No

Q8: If the above answer was in No, according to your opinion which undermentioned factor is more powerful?

- a. Don't know anything about my RET amount
- b. Estimated spontaneously
- c. Rendered by unqualified servants
- d. Quick estimation of estimators for the sake of their interests

Q9: do you share any optimistic prediction of having objection on the RET amount imposed to reduce it?" Yes No

Q10: If above answer was No, what do you think it would be more effected by limited classified reasons?

- a. Due to crowdedness of each January after 5 years RET assessing survey
- b. Objection doesn't change anything from RET amount.
- c. The crowdedness make it difficult to have better understanding with servants
- d. I have to pay 50% as advance tax.

Q11: To which extent, do you see, your dealings in RET directorates are facing routines?
Easy medium difficult.

Name and signature of detector

Annex 3

Table (1)
structural analysis of RET agents according to Gendering

| Gender | Frequency | Percent |
|--------|-----------|---------|
| male | 119 | 78.3 |
| female | 33 | 21.7 |
| Total | 152 | 100.0 |

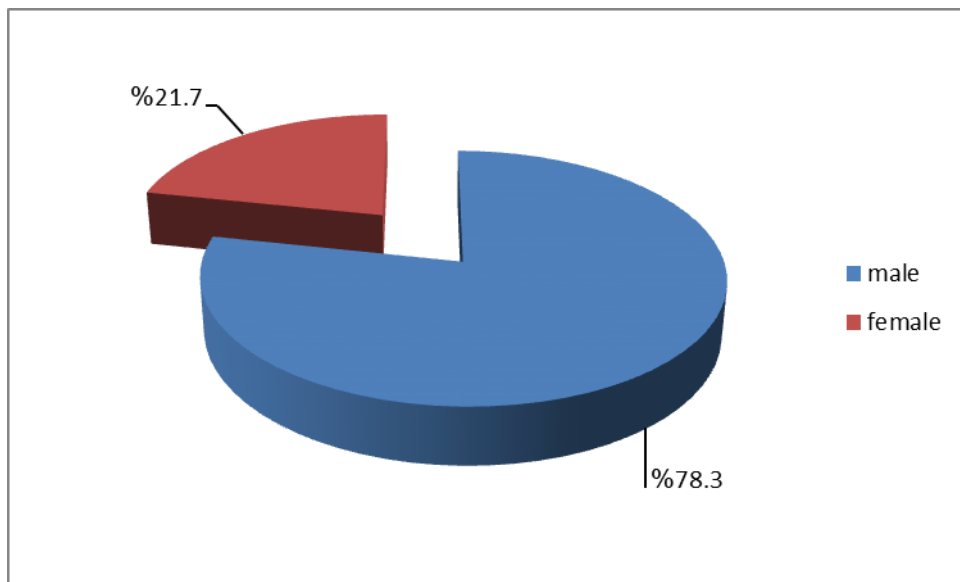


Table 2
structural analysis of RET agents according to Age rate

| Age | Frequency | Percent |
|--------------|-----------|---------|
| (20 - 34) | 47 | 30.9 |
| (35 - 49) | 62 | 40.8 |
| 50 and above | 43 | 28.3 |
| Total | 152 | 100.0 |

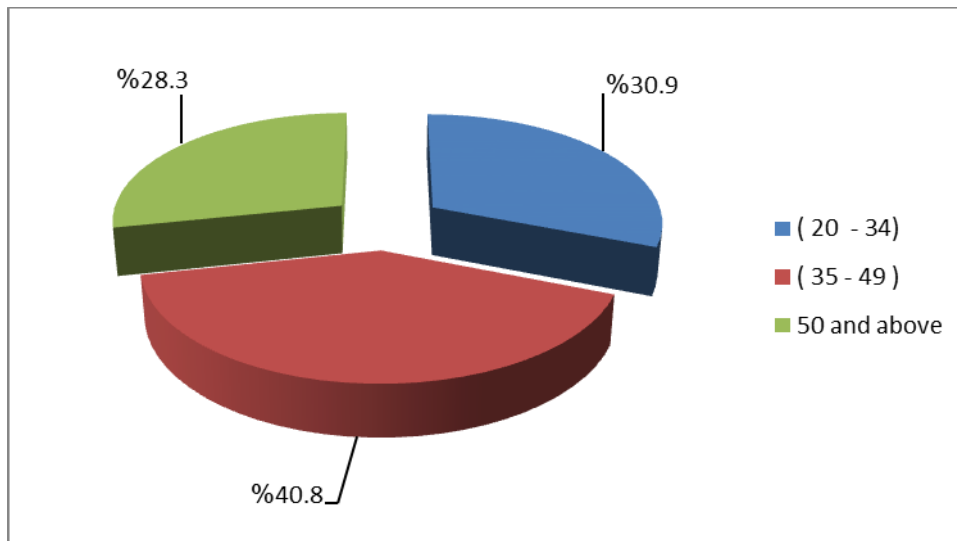


Table 3
structural analysis of RET agents according to Certificate

| certificate | Frequency | Percent |
|--------------------|-----------|---------|
| secondary and down | 79 | 52.0 |
| Diploma | 25 | 16.4 |
| Bachelor and above | 48 | 31.6 |
| Total | 152 | 100.0 |

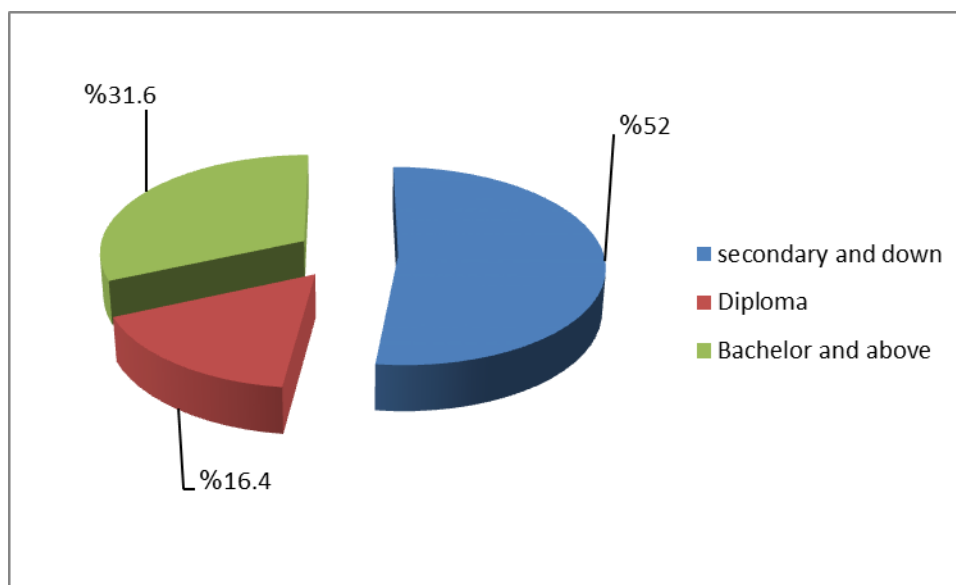


Table 4

Q1: does With your existence, the amount of RET estimation on your real estate put?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 49 | 32.2 |
| No | 103 | 67.8 |
| Total | 152 | 100.0 |

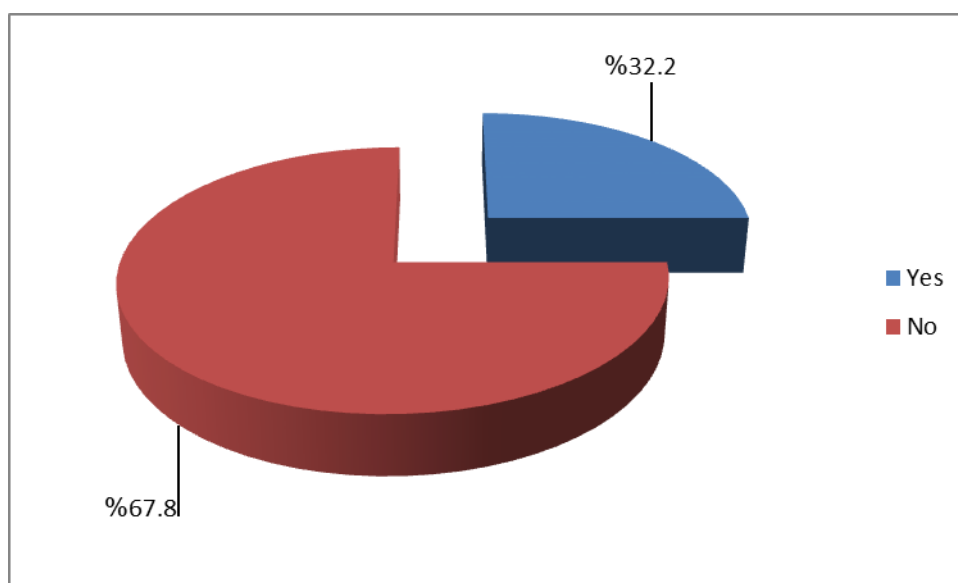


Table 5

Q2: are you annually being intimidated with the amount of RET on your possessing real estates?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 38 | 25.0 |
| No | 114 | 75.0 |
| Total | 152 | 100.0 |

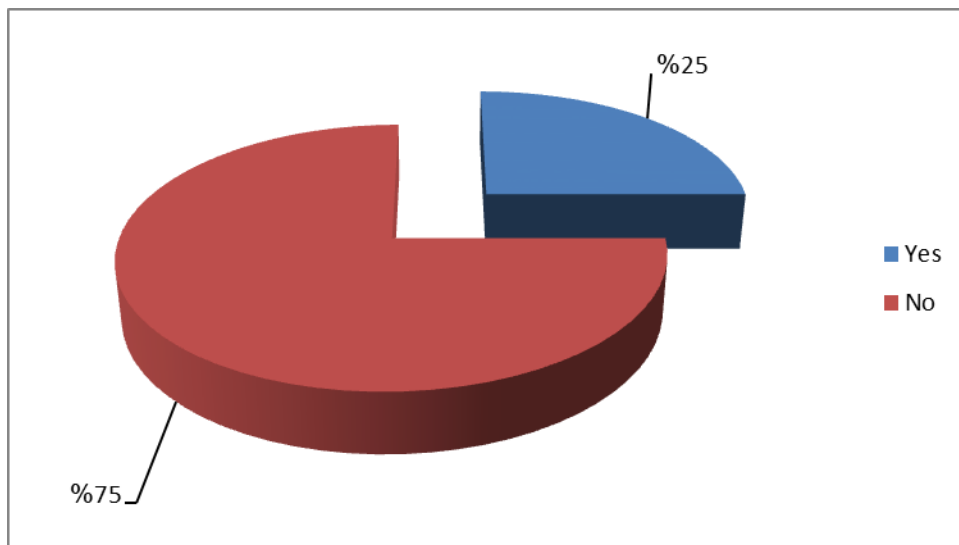


Table 6

Q3: Do you see, it is better to hold you're RET deals electronically and via this way the treatments carried out?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 131 | 86.2 |
| No | 21 | 13.8 |
| Total | 152 | 100.0 |

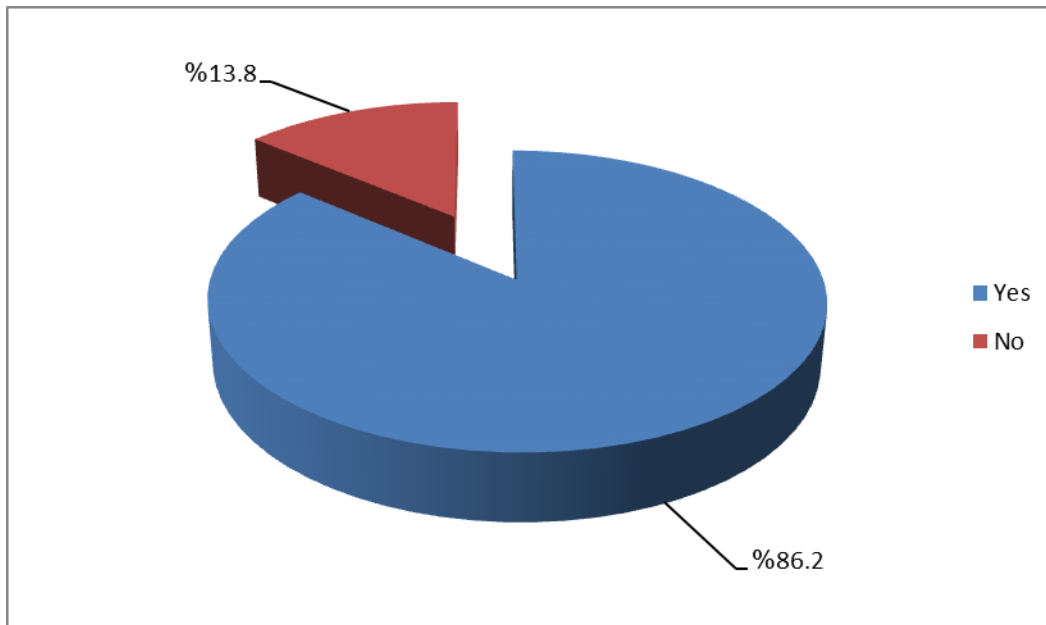


Table 7

Q4: How well do you estimate the amount of RET on your possessing property?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Little | 7 | 4.6 |
| Medium | 42 | 27.6 |
| Large | 103 | 67.8 |
| Total | 152 | 100.0 |

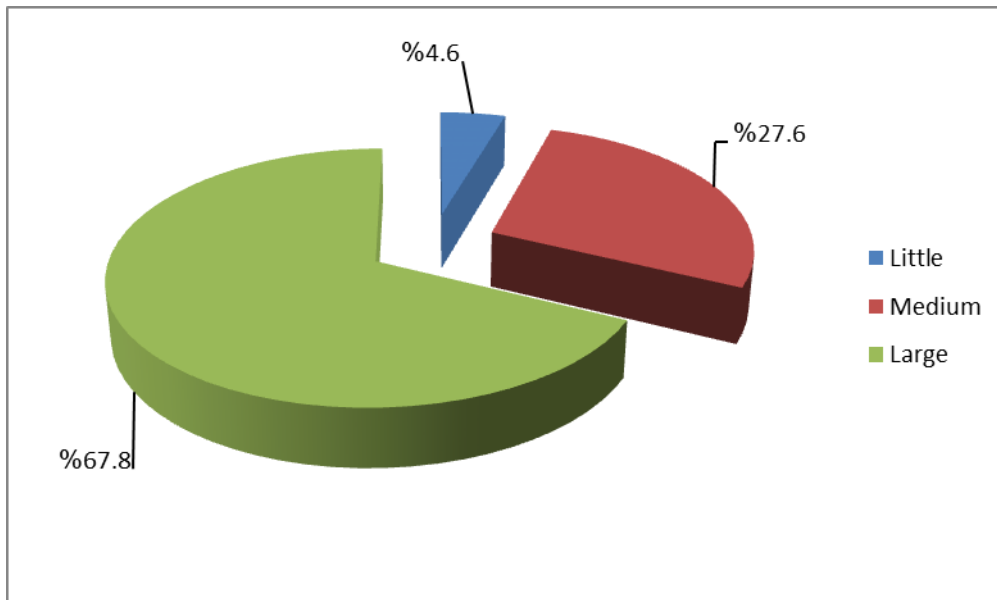


Table 8

Q5: To which extent, are you familiar with RET laws and regulations?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Little | 87 | 57.2 |
| Medium | 39 | 25.7 |
| Large | 26 | 17.1 |
| Total | 152 | 100.0 |

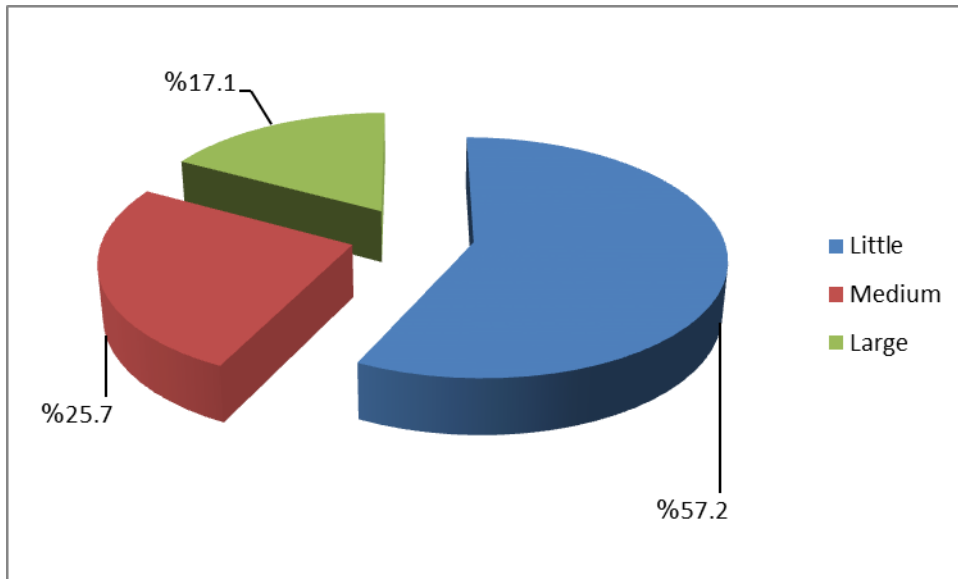


Table 9

Q7: Do you see, the RET amount on your real estate property is fair?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 36 | 23.7 |
| No | 116 | 76.3 |
| Total | 152 | 100.0 |

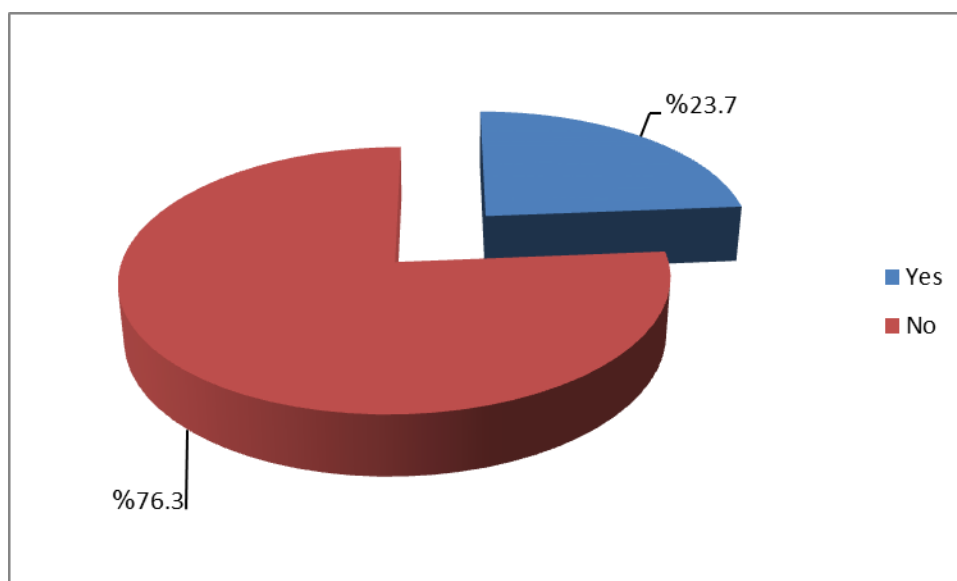


Table 10

Q8: If the above answer was in No, according to your opinion which undermentioned factor is more powerful?

| answers causes | Frequency | Percent |
|---|-----------|---------|
| a. Don't know anything about my RET amount | 16 | 10.5 |
| b. Estimated spontaneously | 65 | 42.8 |
| c. Rendered by unqualified servants | 15 | 9.9 |
| d. Quick estimation of estimators for the sake of their interests | 20 | 13.2 |
| Total | 116 | 76.3 |
| System | 36 | 23.7 |
| Total | 152 | 100.0 |

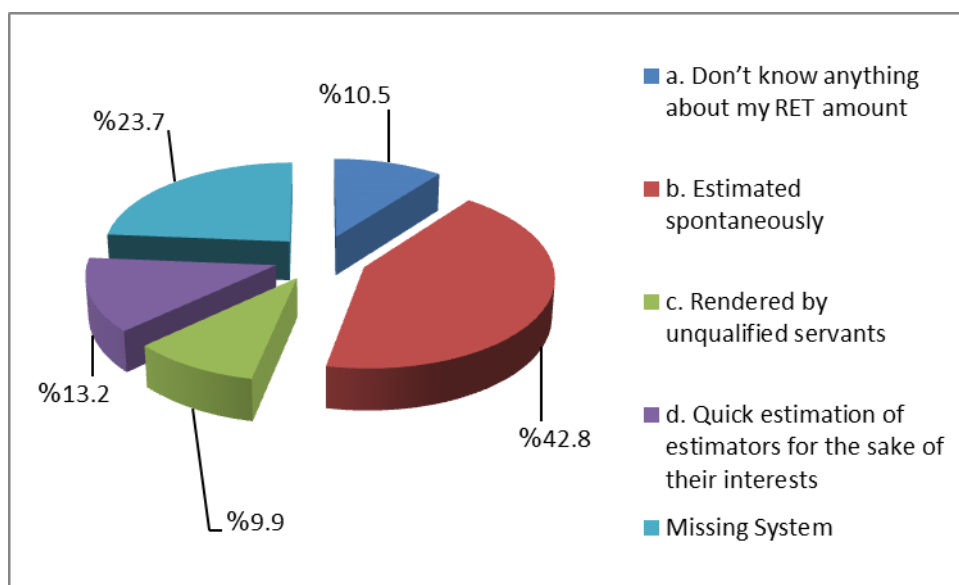


Table 11

Q9: do you share any optimistic prediction of having objection on the RET amount imposed to reduce it?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 51 | 33.6 |
| No | 101 | 66.4 |
| Total | 152 | 100.0 |

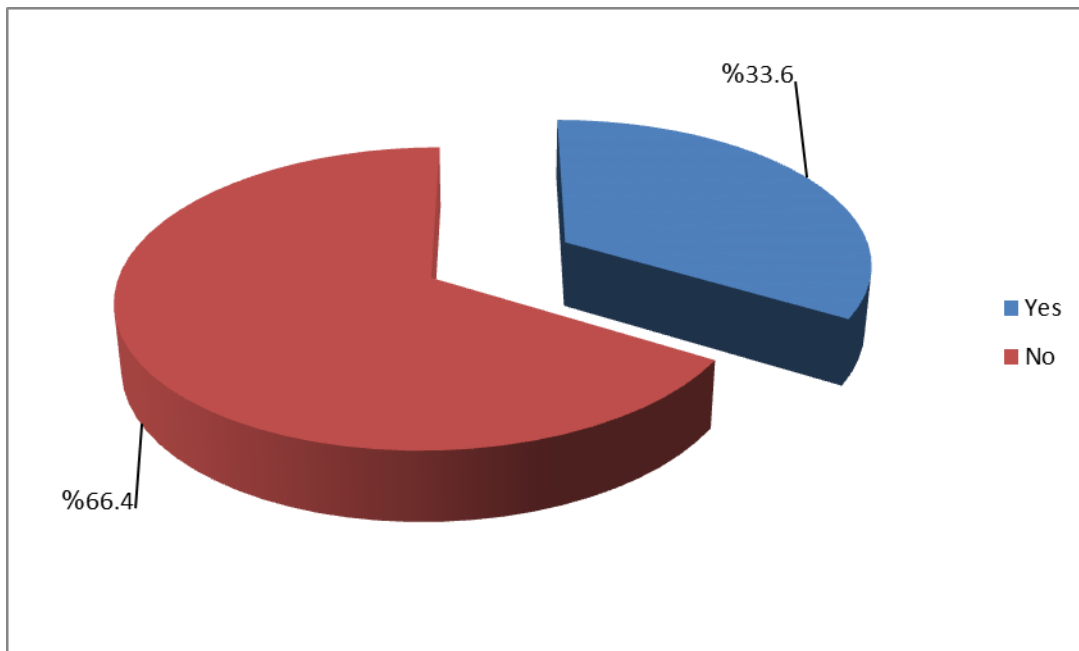


Table 12

Q10: if answer Q9 was NO, Do you see which of the following factors are most effective?

| answers | Frequency | Percent |
|---|-----------|---------|
| Due to the crowdedness of January after every 5 years survey of RET reassessment. | 6 | 3.9 |
| The objection makes no change in the RET amount imposed | 72 | 47.4 |
| The crowdedness makes understanding with official servants difficult | 13 | 8.6 |
| The objection doesn't run if 50% of the year RET amount has not paid | 10 | 6.6 |
| Total | 101 | 66.4 |
| Missing System | 51 | 33.6 |
| Total | 152 | 100.0 |

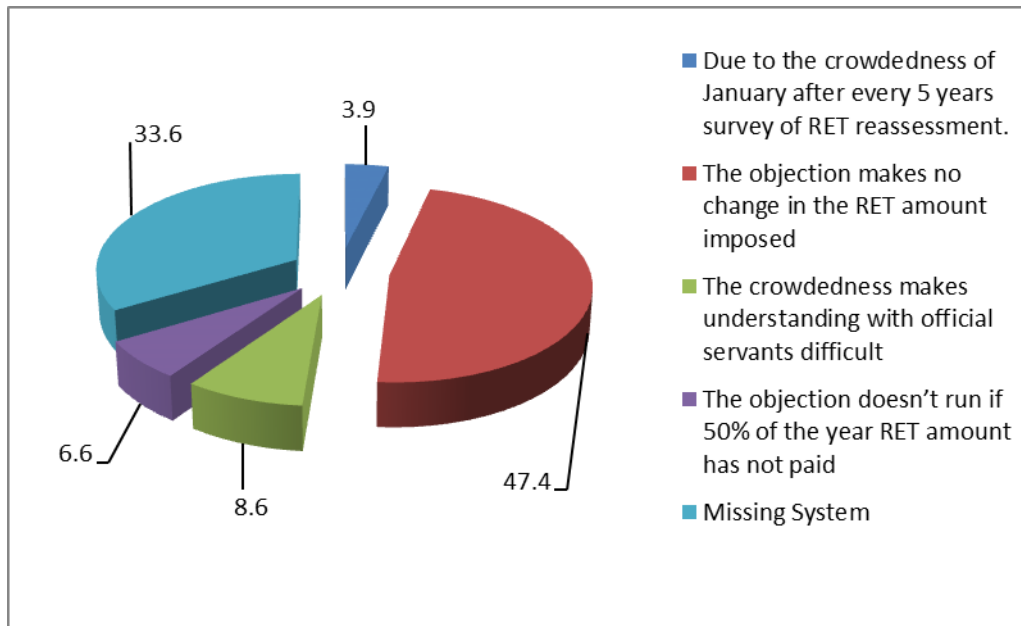


Table 13

Q11: To which extent, do you see, your dealings in RET directorates face routines?

| Answers | Frequency | Percent |
|-----------|-----------|---------|
| Easy | 34 | 22.4 |
| Medium | 49 | 32.2 |
| Difficult | 69 | 45.4 |
| Total | 152 | 100.0 |

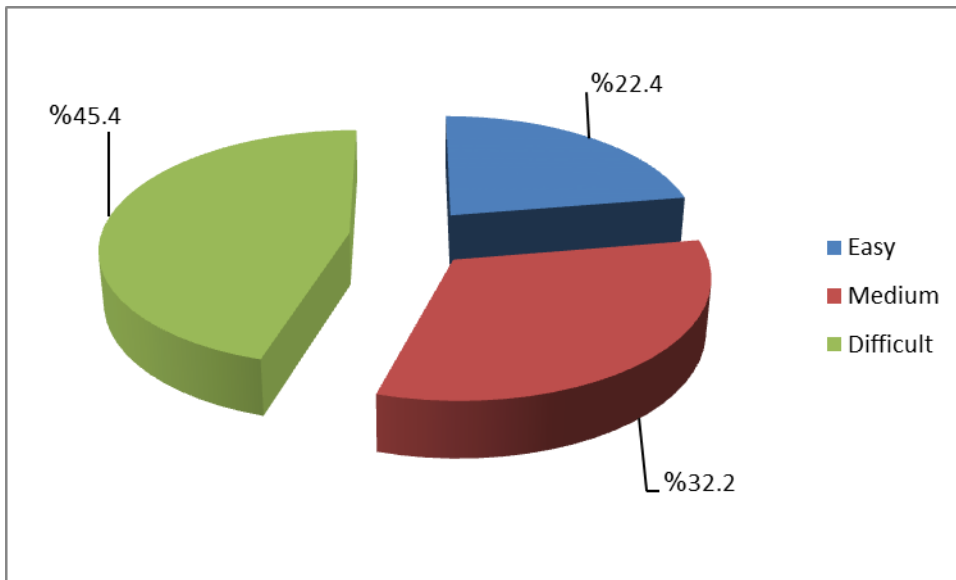


Table 14

Certificate * Q7: Dou you see, the RET amount on your real estate property is fair? Due to the tax payer certificates

| Certificate | answers | | Total |
|--------------------|---------|-------|--------|
| | Yes | No | |
| secondary and down | 19 | 60 | 79 |
| | 12.5% | 39.5% | 52.0% |
| Diploma | 4 | 21 | 25 |
| | 2.6% | 13.8% | 16.4% |
| Bachelor and above | 13 | 35 | 48 |
| | 8.6% | 23.0% | 31.6% |
| Total | 36 | 116 | 152 |
| | 23.7% | 76.3% | 100.0% |

Table 15

Q9: do you share any optimistic prediction of having objection on the RET amount imposed to reduce it? across Governorate

| answers | | governorates | | | Total |
|--|-----|--------------|--------|--------|--------|
| | | Suleimany | Erbil | Duhok | |
| Do you share any optimistic prediction of having objection on the RET amount imposed to reduce it? | yes | 6 | 19 | 26 | 51 |
| | | 12.0% | 37.3% | 51.0% | 33.6% |
| | No | 44 | 32 | 25 | 101 |
| | | 88.0% | 62.7% | 49.0% | 66.4% |
| Total | | 50 | 51 | 51 | 152 |
| | | 100.0% | 100.0% | 100.0% | 100.0% |

Table 16
RET servants structure according to gendering

| Gender | Frequency | Percent |
|--------|-----------|---------|
| male | 63 | 49.2 |
| female | 65 | 50.8 |
| Total | 128 | 100.0 |

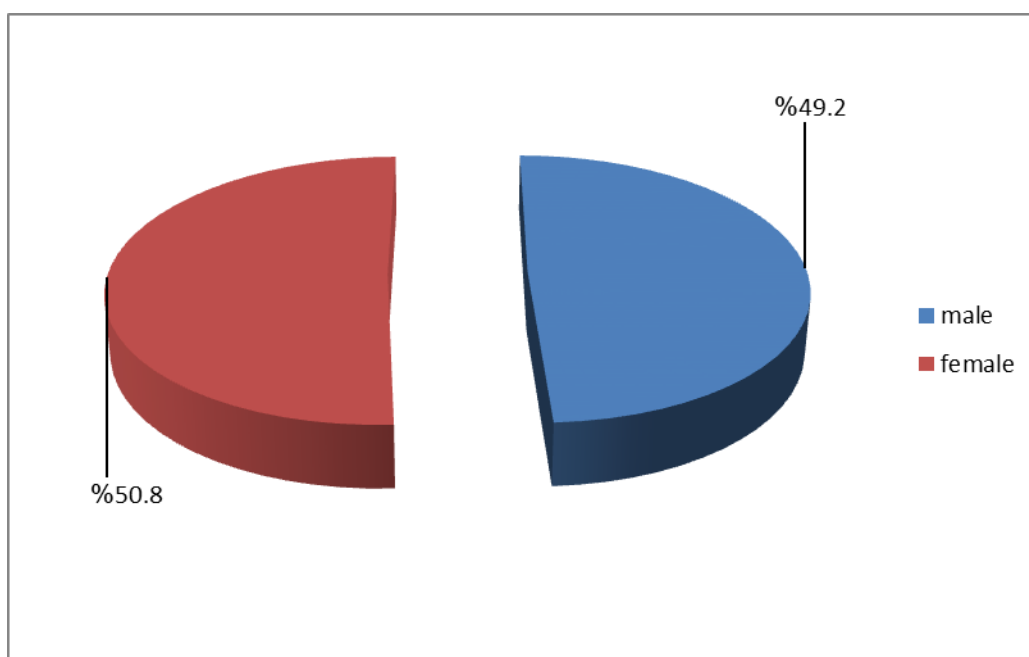


Table 17
RET servants structure according to Serving years

| Years of service | Frequency | Percent |
|------------------|-----------|---------|
| 5 and down | 3 | 2.3 |
| (5 - 10) | 31 | 24.2 |
| 11 and above | 94 | 73.4 |
| Total | 128 | 100.0 |

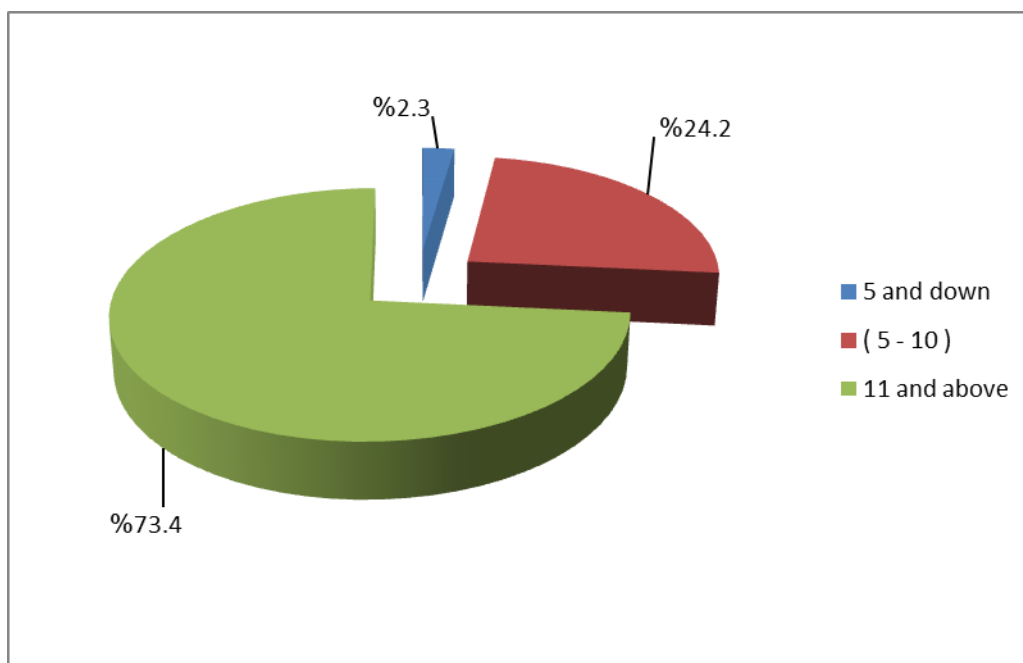


Table 18
Structural analysis of RET servants according to Certificate

| certificate | Frequency | Percent |
|--------------------|-----------|---------|
| secondary and down | 38 | 29.7 |
| Diploma | 37 | 28.9 |
| Bachelor and above | 53 | 41.4 |
| Total | 128 | 100.0 |

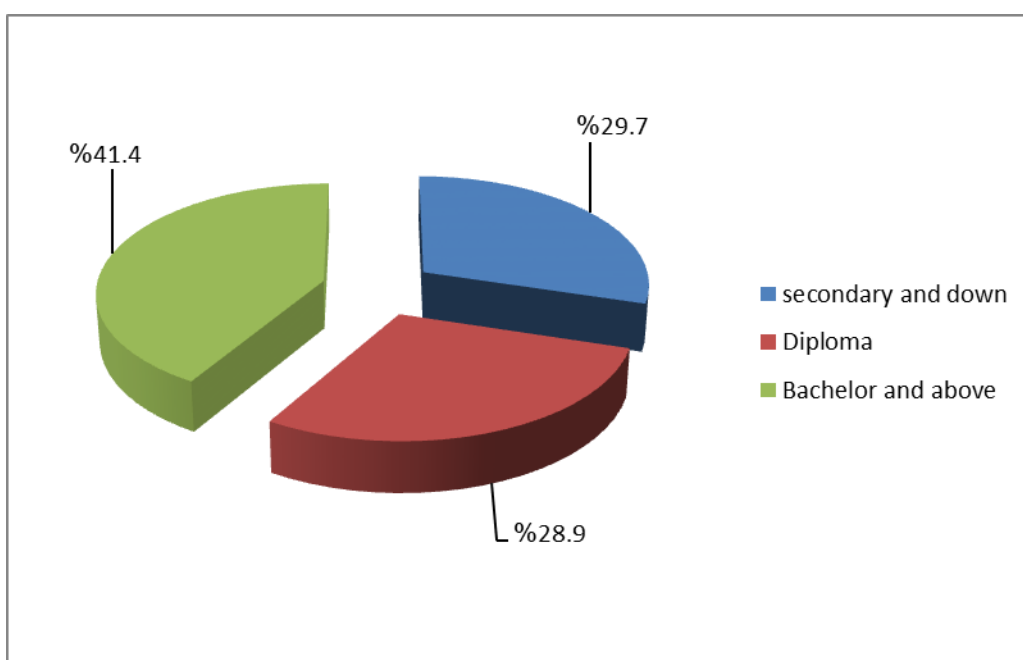


Table 19

Q1: whether the debtors, particularly bigger ones, are being intimating annually to pay their RET?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 110 | 85.9 |
| No | 18 | 14.1 |
| Total | 128 | 100.0 |

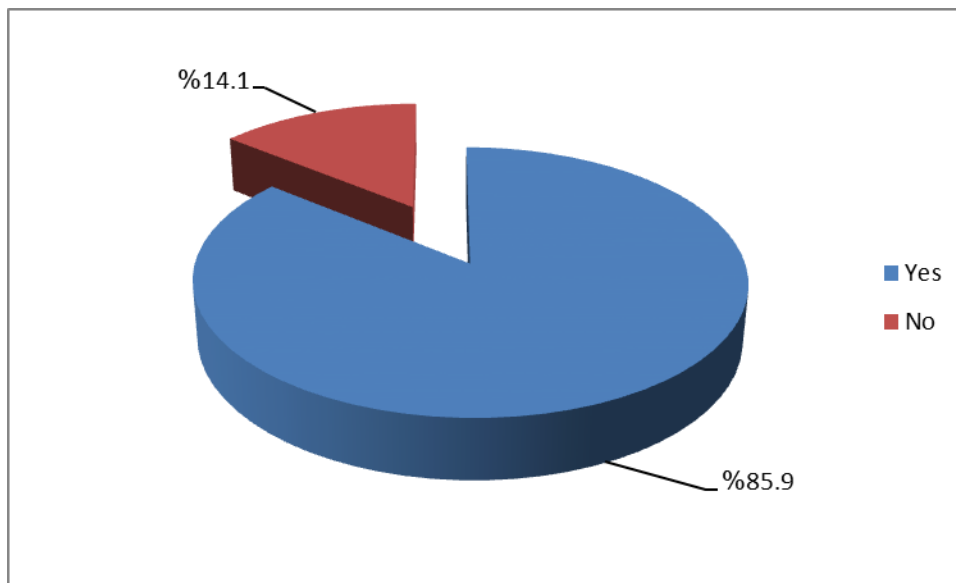


Table 20

Q5: Are the residential investment projects land after licenses have been rendered, be treated with the real estate tax (RET) law?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 86 | 67.2 |
| No | 42 | 32.8 |
| Total | 128 | 100.0 |

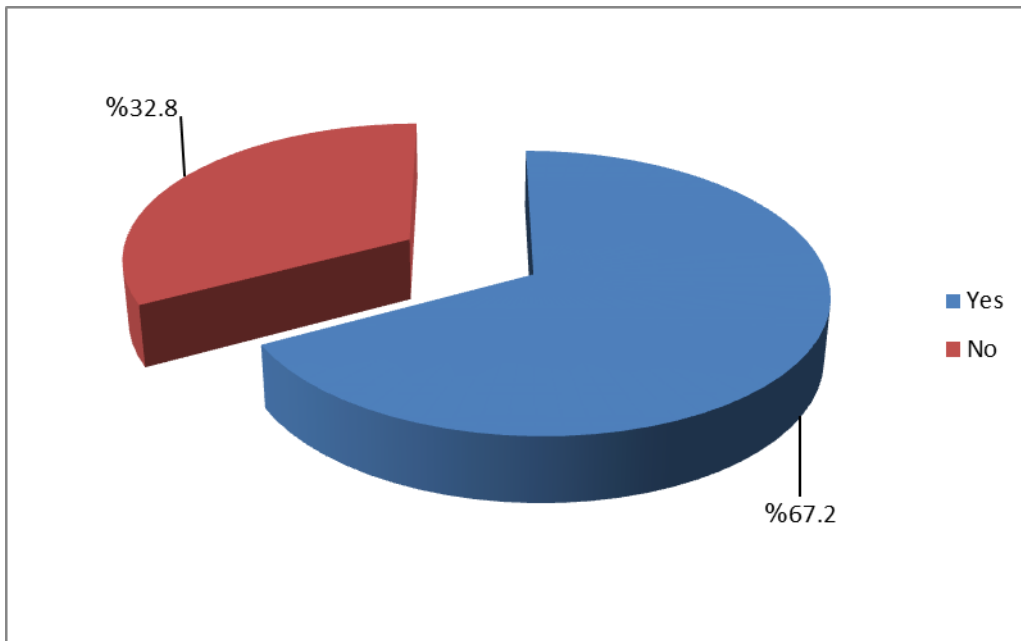


Table 21

Q4: Does in each 5 years public real estate tax survey, the form revenue/18 be given to property owners?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 75 | 58.6 |
| No | 53 | 41.4 |
| Total | 128 | 100.0 |

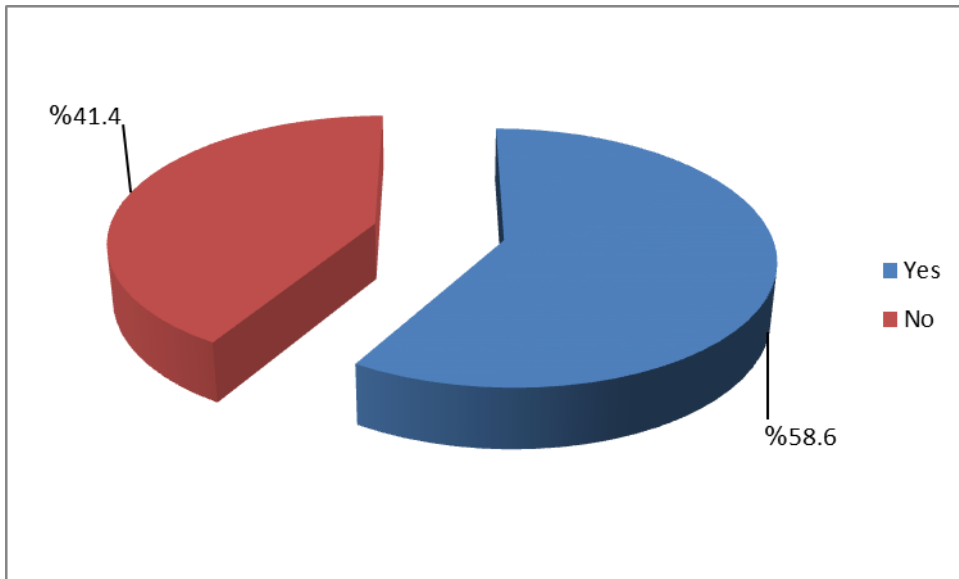


Table 22

Q3: is there any recording book in the name of (refundable) in which. the rights of tax payer would be preserved even if has been paid before in any case (servants opinion)

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 54 | 42.2 |
| No | 74 | 57.8 |
| Total | 128 | 100.0 |

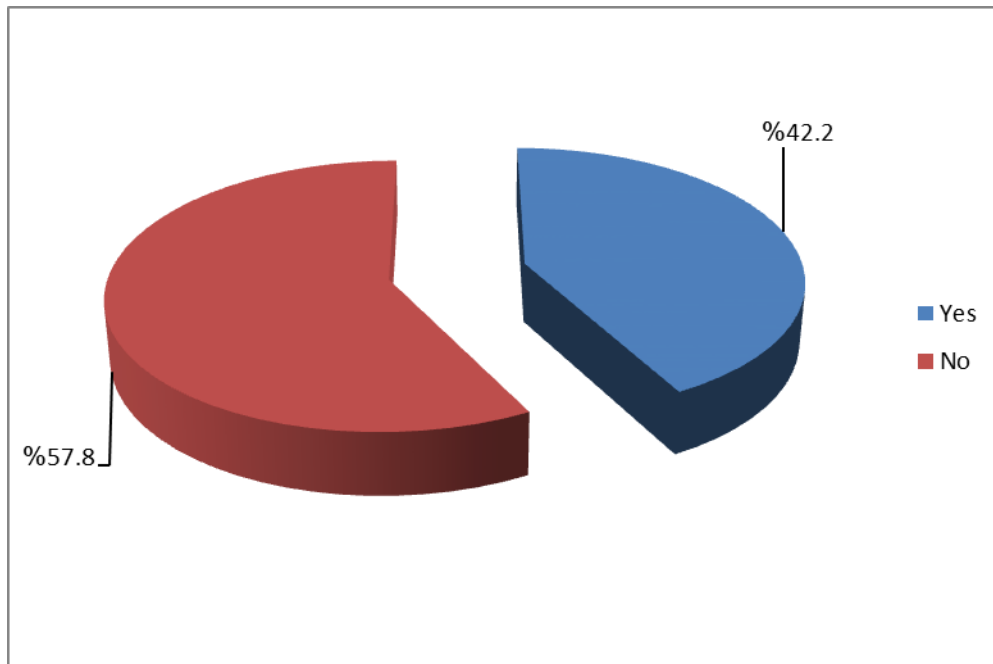


Table 23

Q7: Do you think that connecting the RET directorates with all other government directorates necessary?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 101 | 78.9 |
| No | 27 | 21.1 |
| Total | 128 | 100.0 |

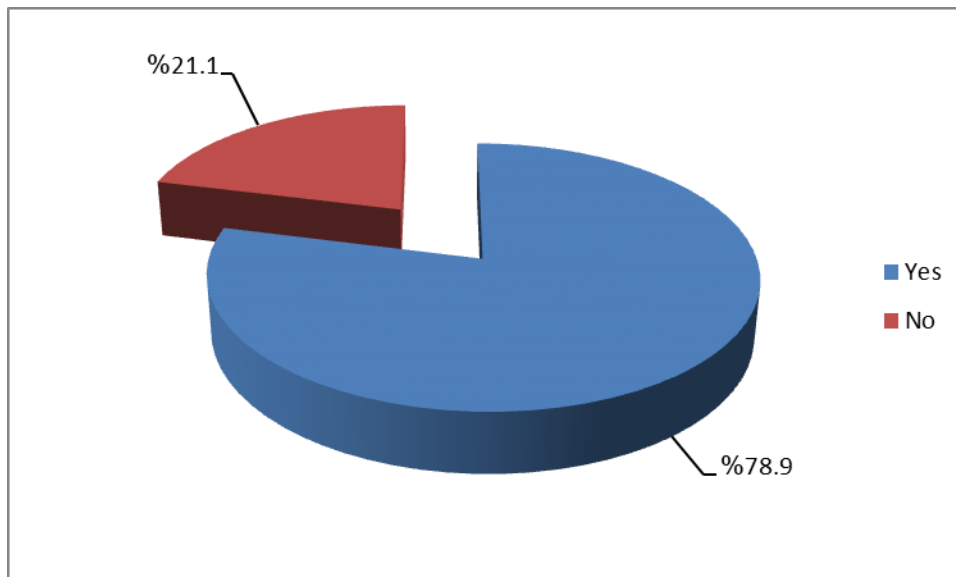


Table 24

**Q6: Does connecting the RET circles to all related government departments
important?**

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 69 | 53.9 |
| No | 59 | 46.1 |
| Total | 128 | 100.0 |

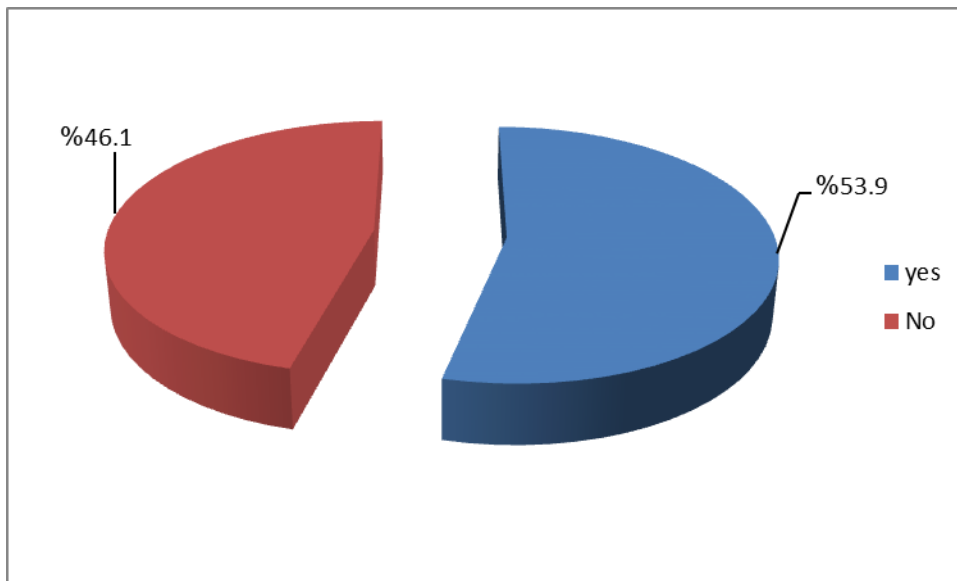


Table25

Q8: Are the same RET laws and regulations in place in KRG governorates?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 99 | 77.3 |
| No | 29 | 22.7 |
| Total | 128 | 100.0 |

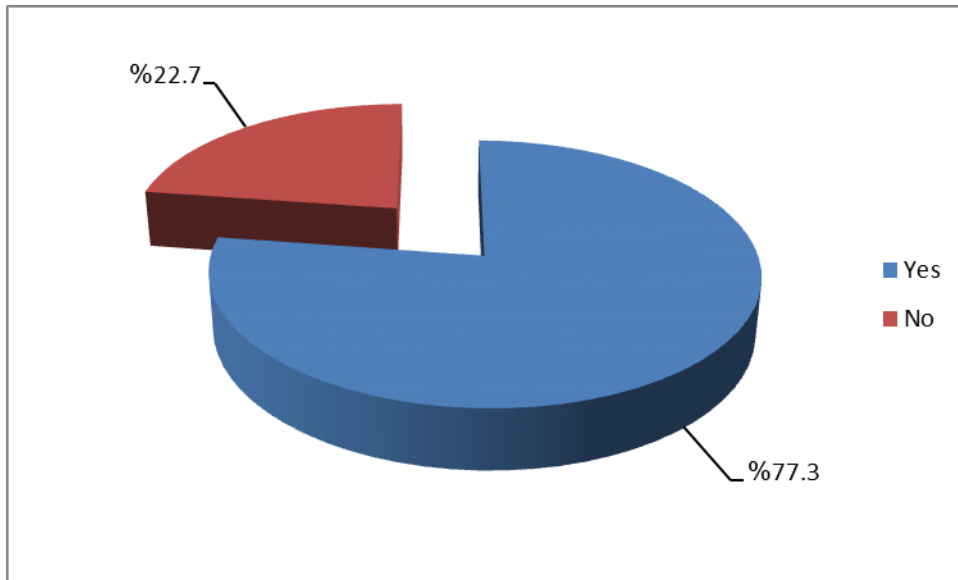


Table 26

Q9: Are all the RET directorates in KRG possessing the same administrative structure?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 92 | 71.9 |
| No | 36 | 28.1 |
| Total | 128 | 100.0 |

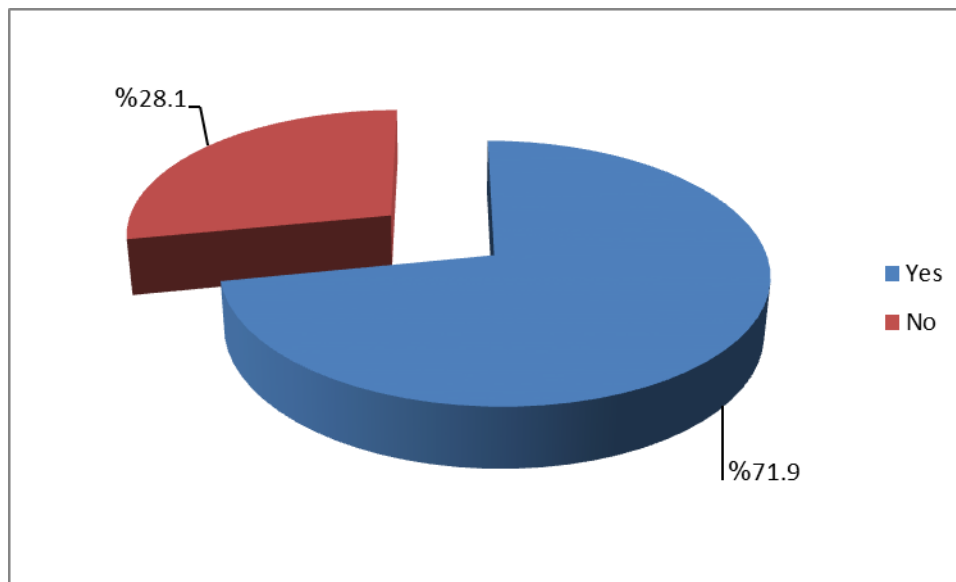


Table 27

Q10: How do you estimate the number of the servants working in RET directorates who deal with citizens files?

| Number levels | Frequency | Percent |
|---------------|-----------|---------|
| Few | 15 | 11.7 |
| Medium | 85 | 66.4 |
| Large | 28 | 21.9 |
| Total | 128 | 100.0 |

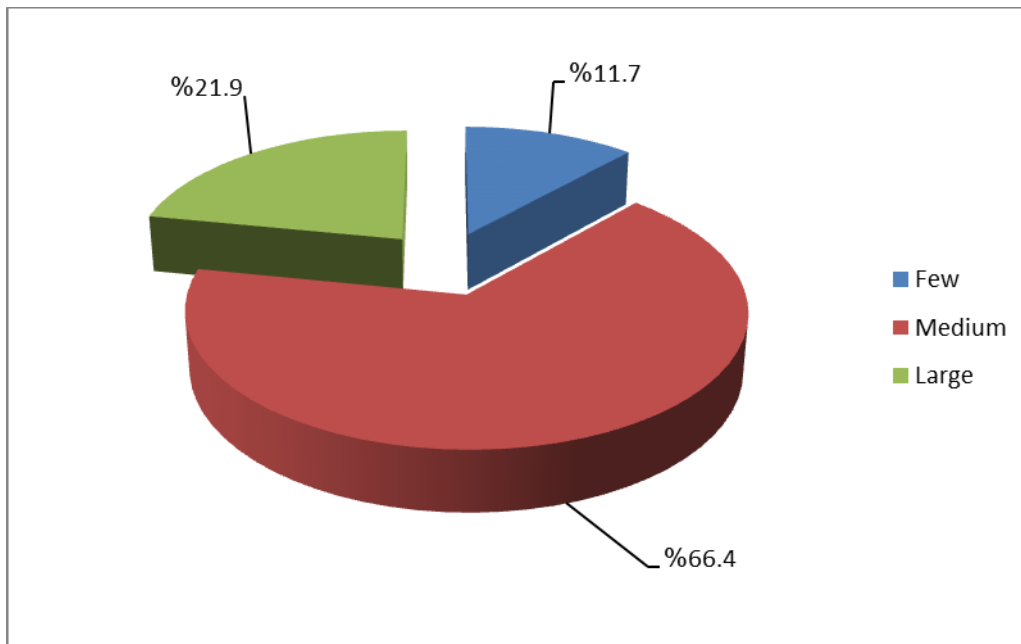


Table 28
connection the service years age of servants across governorates in KRG

| answers | | governorates | | | Total |
|------------------|--------------|--------------|--------|--------|--------|
| | | Suleimanyiah | Erbil | Duhok | |
| years of serving | 0-4 | 0 | 3 | 0 | 3 |
| | | 0.0% | 5.9% | 0.0% | 2.3% |
| | (5 - 10) | 12 | 13 | 6 | 31 |
| | | 24.0% | 25.5% | 22.2% | 24.2% |
| | 11 and above | 38 | 35 | 21 | 94 |
| | | 76.0% | 68.6% | 77.8% | 73.4% |
| Total | | 50 | 51 | 27 | 128 |
| | | 100.0% | 100.0% | 100.0% | 100.0% |

Table 29
RET servants structure according to Age rate

| Age | Frequency | Percent |
|--------------|-----------|---------|
| (20 - 34) | 47 | 36.7 |
| (35 - 49) | 59 | 46.1 |
| 50 and above | 22 | 17.2 |
| Total | 128 | 100.0 |

Table 30
connection between RET servants consciousness and educational standard

| answers | educational level | | |
|---------|--------------------|---------|-----------------|
| | secondary and down | diploma | bachelor and up |
| little | 57 | 16 | 14 |
| | 72.2% | 64.0% | 29.2% |
| medium | 16 | 5 | 18 |
| | 20.3% | 20.0% | 37.5% |
| great | 6 | 4 | 16 |
| | 7.6% | 16.0% | 33.3% |
| Total | 79 | 25 | 48 |
| | 100.0% | 100.0% | 100.0% |

Table 31

Crosstabulate of releasing the 18/revenue form to RET tax payer every 5 years public survey and the educational standard of RET servants

| certificates | Does the form 18/revenue distribute to tax payer every 5 years public survey on property owners? | | Total |
|--------------------|--|-------|--------|
| | yes | No | |
| secondary and down | 21 | 17 | 38 |
| | 55.3% | 44.7% | 100.0% |
| diploma | 25 | 12 | 37 |
| | 67.6% | 32.4% | 100.0% |
| bachelor and up | 29 | 24 | 53 |
| | 54.7% | 45.3% | 100.0% |
| Total | 75 | 53 | 128 |
| | 58.6% | 41.4% | 100.0% |

Table 32

Crosstabulate between dealing with A5/record book and educational standard of the officials

| answers | | certifications | | | Total | |
|---------|------------------|--------------------|---------|-----------------|--------|--------|
| | | secondary and down | Diploma | bachelor and up | | |
| reasons | mistake | 28 | 28 | 43 | 99 | |
| | | 28.3% | 28.3% | 43.4% | 100.0% | |
| | aimed | 7 | 3 | 2 | 12 | |
| | | 58.3% | 25.0% | 16.7% | 100.0% | |
| | neglecting | 3 | 3 | 7 | 13 | |
| | | 23.1% | 23.1% | 53.8% | 100.0% | |
| | not so important | 0 | 3 | 1 | 4 | |
| | | 0.0% | 75.0% | 25.0% | 100.0% | |
| | Total | | 38 | 37 | 53 | 128 |
| | | | 29.7% | 28.9% | 41.4% | 100.0% |

Table 33**Routine in RET departments in KRG across governorates in view of tax payers**

| answers | | governorates | | | Total |
|---------------|-----------|--------------|--------|--------|--------|
| | | Suleimanyiah | Erbil | Duhok | |
| routine level | easy | 5 | 14 | 15 | 34 |
| | | 10.0% | 27.5% | 29.4% | 22.4% |
| | medium | 8 | 25 | 16 | 49 |
| | | 16.0% | 49.0% | 31.4% | 32.2% |
| | difficult | 37 | 12 | 20 | 69 |
| | | 74.0% | 23.5% | 39.2% | 45.4% |
| Total | | 50 | 51 | 51 | 152 |
| | | 100.0% | 100.0% | 100.0% | 100.0% |

Table 34**Crosstabulate between routine level across KRG governorates in view of RET officials**

| answers | | governorates | | | Total |
|---------------|--------|--------------|--------|--------|--------|
| | | Suleimanyiah | Erbil | Duhok | |
| routine level | few | 11 | 12 | 10 | 33 |
| | | 22.0% | 23.5% | 37.0% | 25.8% |
| | medium | 26 | 25 | 12 | 63 |
| | | 52.0% | 49.0% | 44.4% | 49.2% |
| | large | 13 | 14 | 5 | 32 |
| | | 26.0% | 27.5% | 18.5% | 25.0% |
| Total | | 50 | 51 | 27 | 128 |
| | | 100.0% | 100.0% | 100.0% | 100.0% |

Table 35
connection between the cause of RET unfair and the tax payer view according to
their certificates

| answers | certificates | | | Total |
|---|--------------------|---------|--------------------|--------|
| | secondary and down | diploma | bachelor and above | |
| Don't know anything about amount of the RET | 9 | 0 | 7 | 16 |
| | 15.0% | 0.0% | 20.0% | 13.8% |
| RET amount imposed spontaneously | 33 | 12 | 20 | 65 |
| | 55.0% | 57.1% | 57.1% | 56.0% |
| unskilled servants | 7 | 3 | 5 | 15 |
| | 11.7% | 14.3% | 14.3% | 12.9% |
| quickness in assessing amounts | 11 | 6 | 3 | 20 |
| | 18.3% | 28.6% | 8.6% | 17.2% |
| Total | 60 | 21 | 35 | 116 |
| | 100.0% | 100.0% | 100.0% | 100.0% |

Table 36

Q2: if the larger debtors have not responded to the intimation made, whether any other lawful procedures exist against them beyond delay penalty?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 62 | 48.4 |
| No | 66 | 51.6 |
| Total | 128 | 100.0 |

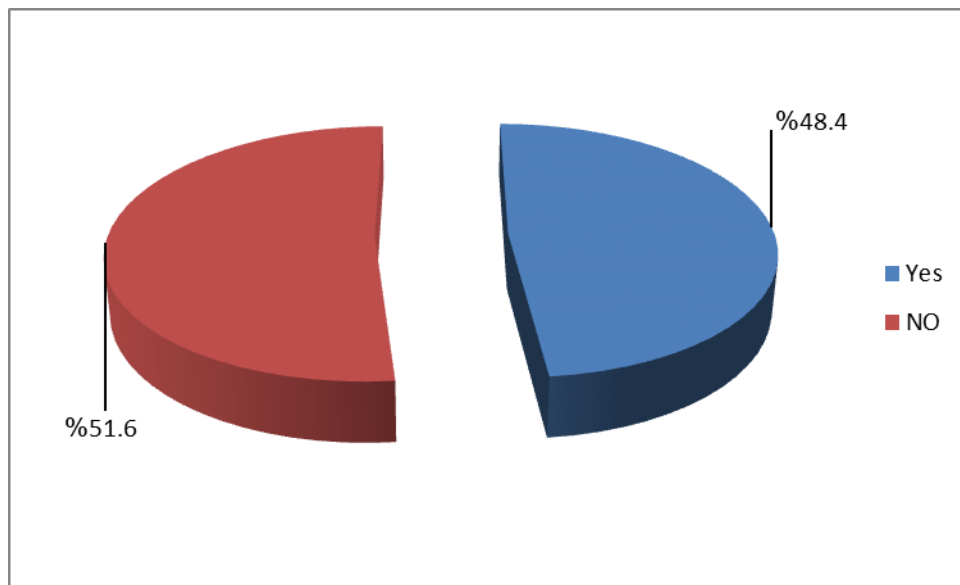


Table 37

Q6 to servants: Are the RET directorates linked electronically with their branches in the same geographical area?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| Yes | 69 | 53.9 |
| No | 59 | 46.1 |
| Total | 128 | 100.0 |

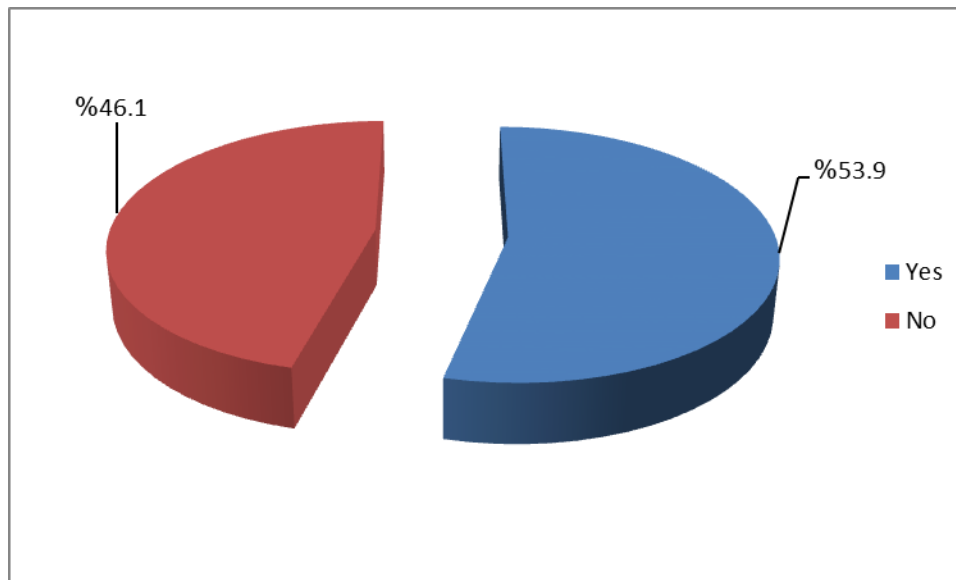


Table 38

To what extent do you see connecting the RET circles to all related government departments important?

| Answers | Frequency | Percent |
|---------|-----------|---------|
| few | 20 | 13.2 |
| medium | 6 | 3.9 |
| much | 126 | 82.9 |
| Total | 152 | 100.0 |

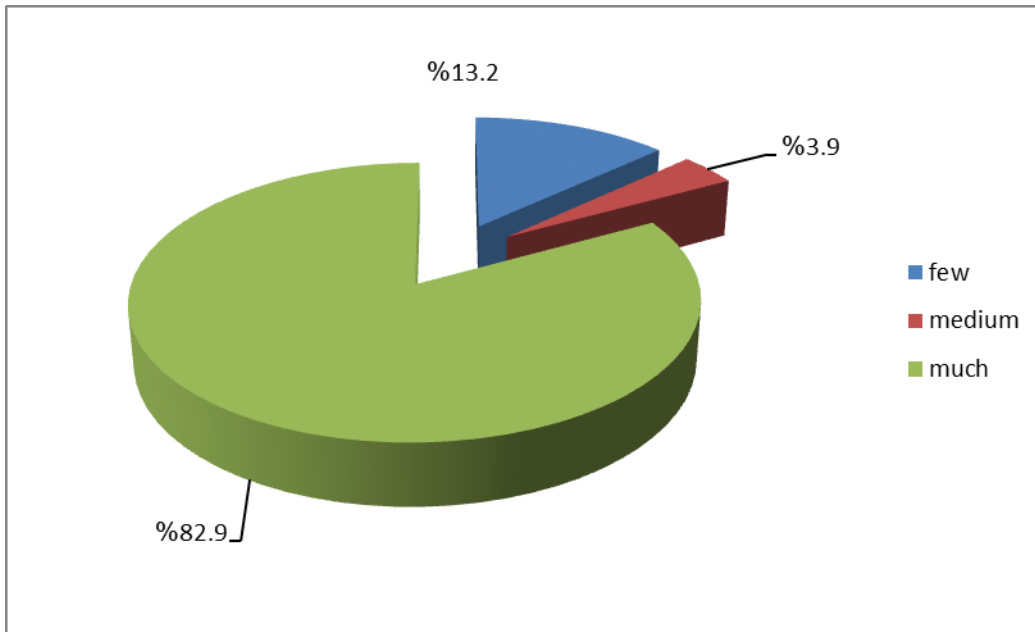


Table 39
Serving years of RET servants

| Years of service | Frequency | Percent |
|------------------|-----------|---------|
| 5 and down | 3 | 2.3 |
| (5 - 10) | 31 | 24.2 |
| 11 and above | 94 | 73.4 |
| Total | 128 | 100.0 |

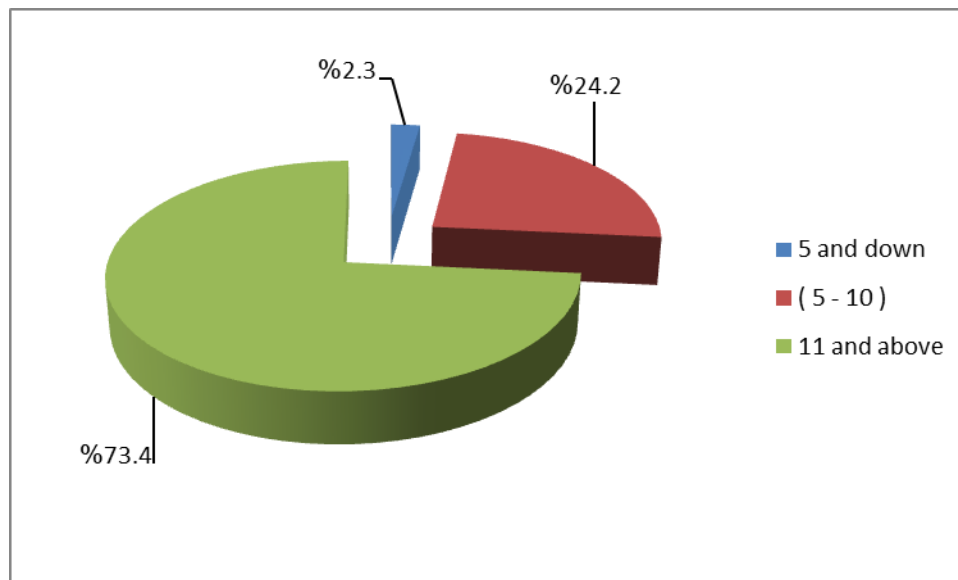
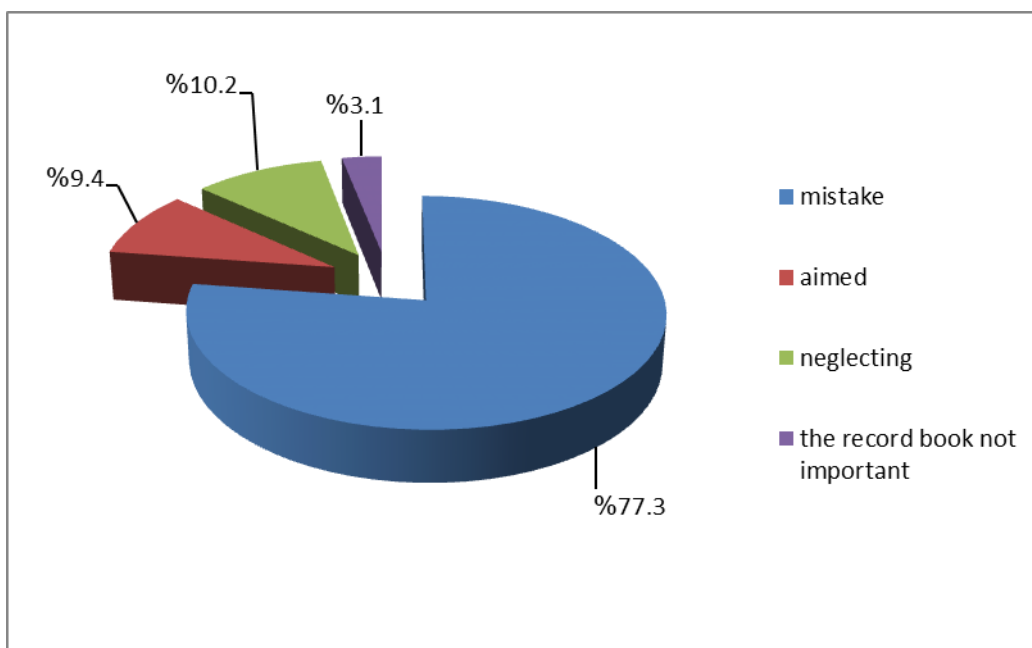


Table 40

Q3: Record book 5A/revenue, if some delete, scratch or any unlawful intervention occurred to it, what do you see which one of the following factors has the prominent effect?

| answers | Frequency | Percent |
|-------------------------------|-----------|---------|
| mistake | 99 | 77.3 |
| aimed | 12 | 9.4 |
| neglecting | 13 | 10.2 |
| the record book not important | 4 | 3.1 |
| Total | 128 | 100.0 |



Annex 4 RET & stakeholder documents

PAY INSTITUTE
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For Education & Development

وتی پەیی
هه گهشه پیدان

مێژوو: 1/3/2022


**ههزارهتی دارایی و نابوری / بهرپهوه بهرایهتی گشتی باجه كان و خانووبه ههیری
بایهت / داواکاری**

پهیی بۆ پهروه ردهه گهشه پیدان (PAY)، به هاوکاری ریکخراوی پهیمانگهیی دیموکراسی نیشتمانی (NDI)، بیکردنی سیاست و ریشووتنه کانی باجی خانووبه ره له هه ریمی کوردستان دا جیه جیه ده که یه. هاوکارمان یه به ئاسانکاری له پیناو به ئامانجی په پیرهوی کردنی سیستمیکی دادپهروه رانه و که مکردنه وهی نوازییه کانی هاوالتیان، ئه م راپرسییه له سه ر باجی خانووبه ره له حکومه تی هه ریمی کوردستان ئه نجام ده ده یه، ه به رز ده نرختین.

له گه ل ریزدا

ه ی بۆ پهروه ردهه گهشه پیدان (PAY) ریکخراویکی نا حکومیی هه زانج نهویسته، له هه زمانگهیی ریکخراوه نا حکومییه کانی (1406) له 2013/11/26 تۆمار کراوه .

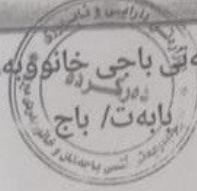
یهن هاوالتیان هوه پرده گریت هوه.
لایه ن هه زمانه رانی بهرپهوه به ریتی باجه وه پرده گریت هوه.


 Kurdistan Region
 Presidency council of ministries
 Ministry of Finance & Economy
 General Directorate of the Taxation & State Real-estate

عێراق - کوردستان
 سه‌روو کابیه‌تی نه‌نجومه‌تی وه‌زیران
 وه‌زاره‌تی دارایی و ئابووری
 به‌رێوه‌به‌رایه‌تی گشتی باجه‌کان و خانووبه‌ره‌ی میری
 به‌رێوه‌به‌رایه‌تی باجی خانووبه‌ره

إقليم كوردستان - العراق
 رئاسة مجلس الوزراء
 وزارة المالية والاقتصاد
 المديرية العامة للضرائب وعقارات الدولة
 مديرية ضريبة العقار

ژماره:

بۆ/ به‌رێوه‌به‌رایه‌تی باجی خانووبه‌ره‌ی هه‌ولێر/١


هاوینچ له‌گه‌ڵ نووسراوماندا داواکاری ریکخراوی (ئینستیتیوتی یه‌ی) بۆ په‌روه‌رده‌و
 گه‌شه‌پێدان ژماره (١٤) له‌ ریکه‌وتی (٢٠٢٢/٣/١) بۆ تان ده‌نێرین به‌مه‌به‌ستی
 هاوکاریکردنی ئەم ریکخراوه‌ له‌ پێناو به‌ ئامانجی په‌یره‌و کردنی سیسته‌مه‌پکی
 دادپه‌روه‌رانه‌ و که‌مکردنه‌وه‌ی رۆتین و به‌ جێگه‌یانندی داخواییه‌کانی هاوڵاتیان.

بۆ ئەنجامدانی کاری پێویست ...

علی عبدالرحمن عارب
 جێگری به‌رێوه‌به‌ره‌ی گشتی
 ٢٠٢٢/٤/٨

وێنه‌یه‌ک بۆ//

- نووسینگه‌ی به‌رێز ب. گ. باجه‌کان و خانووبه‌ره‌ی میری/ بۆ زانین له‌گه‌ڵ پێژدا.
- ب. باجی خانووبه‌ره‌ له‌گه‌ڵ سه‌ره‌تاگان.
- ب. باجی خانووبه‌ره‌ی (هه‌ولێر / ٢٠٣، عه‌نکاوه ، سه‌لمانی ٧، ده‌وک /) بۆکاری پێویست .
- ب. یاسایی و هونه‌ری/ بۆ زانین.
- ب. ئامار و توێژینه‌وه‌ی پلان / بۆ زانین .
- ب. په‌شکنی باج / بۆ زانین.
- ب. ته‌کنه‌لۆژیای زانیاری بۆ ئیمیل کردن.
- دۆسیه‌ی سوێراو.

HJAR Kurdistan Region - Hawler 7/4/2022
 gdt.taxes@gmail.com
 هه‌رێمی کوردستان - هه‌ولێر - نه‌ه‌یژ

میزوو: ۲۰۲۲/۸/۳۱

بۆ به ریز / دیوانی چاودیری و دارایی بابه ت / هاوکاری

پهی بۆ په روهرده و گه شه پیدان (PAY)، به هاوکاری ریکخراوی په یمانگه ی دیموکراسی نیشتمانی پروژهی (چاودیری جیبه جیکردنی سیاست و ری و شوینه کانی باجی خانوبه ره له هه رتیی ده که یه.

و تاماده کردنی توینینه وه که مان، وۆرکشوپیک له شاری هه ولیر نه نجامده ده یه بۆ وه رگرتنی بداره کان که هه ریه که له (لیژنه ی دارایی په رله مان، لیژنه ی دارایی نه جومه نی پارێزگا، نوینه رانی شاپوری و پلاندانان، نوینه ری دیوانی چاودیری دارایی، نوینه ری ژوری بازرگانی و پسیپوران و (هه روه که هه مان وۆرکشوپ له سلیمانی و دهۆک نه نجامدراوه.

کارین له به ریزتان هاوکارمان و ره زامه ند بن به وه ی نوینه ری دیوانی چاودیری و دارایی له ه بن.

له گه ل ریزدا

، ناحکومی قازانج نه ویسته، له ۲۰۱۳/۱۱/۲۶ به ژماره (۱۴-۶) له فه رمانگه ی ریکخراوه
ن کوردستان تۆمار کراوه.



هه‌رێمی کوردستان - عێراق دیوانی چاودیری دارایی

فهرمانگهی کاروباری هونه‌ری و توێژنه‌وه
به‌رئوبه‌رایه‌تی راهێنان و په‌رده‌بێدانی پێشهی

1128
2022/10/17

دیوانی چاودیری دارایی
ده‌رجوو
1128
2022/10/17

بۆ / نینستیوتی به‌ی بۆ په‌روه‌رده‌و گه‌شه‌بێدان

بابه‌ت / وێرکشۆب

نیشانکراومان له‌سه‌ر داواکاریتان به‌رێز (سلام عمر احمد) هه‌که‌ بپیاره‌ به‌شداری له‌م
بۆ ماوه‌ی یه‌ك رۆژ له‌به‌رواری (2022/10/18) له‌ ژێر ناوئێشانی (پروژه‌ی چاودیری
سیاسه‌ت و رێوشوێنه‌کانی باجی خانووبه‌ره‌ له‌هه‌رێمی کوردستان) که‌له‌ هۆلی هۆتیل
بێر نه‌نجام ده‌دریت.

له‌گه‌ڵ رێزدا ...



فه‌ریق سلێمان هه‌رنی

به‌رئوبه‌به‌ری گشتی

2022/10/17

میزوو: ۲۰۲۲/۸/۳۱

بۆ بهرینۆ / وزیر داری و نابوری
بایهت / داواکردنی زانیاری

پهی بۆ پهروهرد و گه شه پیدان (PAY)، به هاوکاری ریکخراوی پهیمانگه ی دیموکراسی نیشتمانی پرۆژه ی (چاودیری جیبه جیکردنی سیاست و ری و شوینه کانی باجی خانوبه ره له هه ریمی ده که ی.

ن هاوکارمان بن به ئاسانکاری له پینا و به ئامانجی په پره وکردنی سیسته میکی داد په روه رانه و به جیگه یاندنی داخوازییه کانی هاو لاتیان، پتیوستمان به و زانیارانه ی خواره وه هه یه، به پتی شه و ئاتوو، په یوه نده به جۆری کاره که مان هه یه، که زۆر پتیوسته بۆ نه هیشتنی که له بهر له هه یکه ی ژه که. بۆ شه م به سه ته شه مر به رمووون به لکو به رتیوه به ریتی گشتی باجه کان و خانوبه ره ی میری بین بکه ن.

رتی زۆرمان قبول بکه ن.

ناحکومی قازانج نه ویسته، له ۲۰۱۲/۱۱/۲۶ به ژماره (۱۴۰۶) له فرمانگه ی ریکخراوه .. کوردستان تۆمار کراوه.

جدول الصرف (النفقات) للمديرية العامة لضريبة العقار في اربيل

سب نوع الصرف و الاقسام و المستوى و بالدينار العراقي لسنوات ٢٠١٨ - ٢٠٢١

| المبلغ بالدينار | نوع الصرف | المستوى | |
|-----------------|-------------------------|---------|---|
| | | ٢ | ١ |
| | الرواتب و الاجور | ١ | ١ |
| | الخدمات الضرورية | ٢ | ١ |
| | شراء السلع | ٣ | ١ |
| | صيانة الموجودات الثابتة | ٤ | ١ |
| | النفقات الراسمالية | ٥ | ١ |
| | التبرعات و الاعانات | ٦ | ١ |
| | | | |

جدول الايرادات الكلية لمديرية العامة لضريبة العقار في اربيل

حسب نوع الايراد و لسنوات ٢٠١٨-٢٠٢١ و بالدينار العراقي

| السنة | نوع الايراد بالدينار العراقي | عدد |
|-------|----------------------------------|-----|
| | ضريبة العقار الاساسية | |
| | ضريبة العقارات التصاعدية | |
| | ضريبة العروض (الاراضي) الاساسية | |
| | ضريبة العروض (الاراضي) التصاعدية | |
| | اجور الطابع | |
| | | |

جدول الصرف (النفقات) للمديرية العامة لضريبة العقار في السليمانية

ب نوع الصرف و الاقسام و المستوى و بالدينار العراقي لسنوات ٢٠٢١ - ٢٠١٨

| المبلغ بالدينار | نوع الصرف | المستوى | |
|-----------------|-------------------------|---------|---|
| | | ٢ | ١ |
| | الرواتب و الاجور | ١ | ١ |
| | الخدمات الضرورية | ٢ | ١ |
| | شراء السلع | ٢ | ١ |
| | صيانة الموجودات الثابتة | ٤ | ١ |
| | النفقات الراسمالية | ٥ | ١ |
| | التبرعات و الاعانات | ٦ | ١ |
| | | | |

جدول الايرادات الكلية لمديرية العامة لضريبة العقار في السليمانية

حسب نوع الايراد و لسنوات ٢٠٢١-٢٠١٨ و بالدينار العراقي

| السنة | نوع الايراد بالدينار العراقي | عدد |
|-------|-----------------------------------|-----|
| | ضريبة العقار الاساسية | |
| | ضريبة العقارات التصاعدية | |
| | ضريبة العرصات (الاراضي) الاساسية | |
| | ضريبة العرصات (الاراضي) التصاعدية | |

جدول الصرف (النفقات) للمديرية العامة لضريبة العقار في دهوك

سب نوع الصرف و الاقسام و المستوى و بالدينار العراقي لسنوات ٢٠٢١ - ٢٠١٨

| المبلغ بالدينار | نوع الصرف | المستوى | |
|-----------------|-------------------------|---------|---|
| | | ٢ | ١ |
| | الرواتب و الاجور | ١ | ١ |
| | الخدمات الضرورية | ٢ | ١ |
| | شراء السلع | ٢ | ١ |
| | صيانة الموجودات الثابتة | ٤ | ١ |
| | النفقات الراسمالية | ٥ | ١ |
| | التبرعات و الاعانات | ٦ | ١ |
| | | | |

جدول الايرادات الكلية لمديرية العامة لضريبة العقار في دهوك

حسب نوع الايراد و لسنوات ٢٠٢١-٢٠١٨ و بالدينار العراقي

| السنة | نوع الايراد بالدينار العراقي | عدد |
|-------|-----------------------------------|-----|
| | ضريبة العقار الاساسية | |
| | ضريبة العقارات التصاعدية | |
| | ضريبة العرصات (الاراضي) الاساسية | |
| | ضريبة العرصات (الاراضي) التصاعدية | |
| | اجور الطابع | |
| | | |

جدول الصرف (النفقات) للمديرية العامة لضريبة العقار في الاقليم

سب نوع الصرف و الاقسام و المستوى و بالدينار العراقي لسنوات ٢٠٢١ - ٢٠١٨

| المبلغ بالدينار | نوع الصرف | المستوى | |
|-----------------|-------------------------|---------|---|
| | | ٢ | ١ |
| | الرواتب و الاجور | ١ | ١ |
| | الخدمات الضرورية | ٢ | ١ |
| | شراء السلع | ٣ | ١ |
| | صيانة الموجودات الثابتة | ٤ | ١ |
| | النفقات الراسمالية | ٥ | ١ |
| | التبرعات و الاعانات | ٦ | ١ |
| | | | |

جدول الايرادات الكلية لمديرية العامة لضريبة العقار في الاقليم

حسب نوع الايراد و لسنوات ٢٠٢١-٢٠١٨ و بالدينار العراقي

| السنة | نوع الايراد بالدينار العراقي | عدد |
|-------|---------------------------------|-----|
| | ضريبة العقار الاساسية | |
| | ضريبة العقارات التصاعدية | |
| | ضريبة العروض (الارضى) الاساسية | |
| | ضريبة العروض (الارضى) التصاعدية | |
| | اجور الطابع | |
| | الغرامة التأخرية | |
| | | |



مێژوو: ۲۰۲۲/۸/۳۱

بۆ بهرێز/ وهزیری دارایی و ئابوری
بایهت/ هاوکاری

پهیی بۆ پهروه ده وه گه شه پیدان (PAY)، به هاوکاری ریکخراوی پهیمانگهیی دیموکراسی نیشتمانی پرۆژهیی (چاودیری جیبه جیکردنی سیاسهت و ری و شوینه کانی باجی خانوبه ره له هه ری می ده که یه .

و ئاماده کردنی توێژینه وه که مان، وۆرکشۆپیک له شاری هه ولێر ئه نجام ده ده یه بۆ وه رگرتنی یاده کان که هه ریه که له (لیژنه ی دارایی په رله مان، لیژنه ی دارایی ئه نجومه نی پارێزگا، نوینه رانی ئابوری و پلان دانان، نوینه ری ژوری بازرگانی و پسپۆران و شاره زایان له زانکۆکان)، هه روه که یمانی و دهۆک ئه نجام درا وه .

یهن له بهرێزتان هاوکارمان و ره زامه ند بن به وه ی نوینه رانی وه زارهت که خۆی له بهرێوه به ری وه به ری گه ستهی بهرێوه به ری گه ستهی باجه کان و خانوبه ره ی میری و بهرێوه به رانی هه رسی نو به ره ی هه ولێردا ده بی نی ته وه له وۆرکشۆپه که مان ئاماده بن .

له گه ل ریزدا

ناحکومی قازانج نه ویسته، له ۲۰۱۳/۱۱/۲۶ به ژماره (۱۴۰۶) له فه رمانگه ی ریکخراوه ، کوردستان تۆمار کرا وه .



No:
Date: 20/12 2022

Kurdistan Regional Government
Ministry of Planning

٢٧ کوردی /

بهريز/ ئينستيتوتى پهى بۆ پهروهردە و گەشەپيدان بابەت/ وهلامى رهشنووس و تويزينهوه

خۆشى بۆ ههول و ماندوبونتان له ئامادهکردنى نهم تويزينهوه گرنگه و پرپايهخهى ناوڤيرى جيبهجيکردنى سياست و رڻوشوينهکانى باجى خانوبههه له ههرىمى دهرخهري پهروشى و دلسوزيتانه بۆ چۇنيهتى سوود گهياندن به هاوالاتيانى ههرىمى ئاييهتى له بابهتيكى له و جۆره كه پهيوهسته به تاك به تاكى هاوالاتيانى ههرىمى كوردستان بابهتانهى كه زۇرترين قسه و ئيدوانى لهبارهوه دهكرت چ له لايهن هاوالاتيان له لايهك و دامودهزگا حكوميه پهيوهنديدارهكان. بۆيه دووباره نهم ههولنهتان جيگاي ريزو ستايشه دۇزينهوهى باشتريين ميكانيزم بۆ چارهسهرکردنى كه م و كوريهكان و نههيشتنى بهردهمى نهم پرؤسه گرنگهى كه پهيوهسته به داهاات بۆ حكومهت و سوکردنى بارى باجدهر. بۆيه ليرههه ههولدهدم بارى سهرنج و تيبينهكانمان له م راپۆرته دا بخههه روو هندکردنى بابهتى تويزينهوه كه به ئامانجى سوودى گشتى.

خاله سهرنج و پيشنيارهكانم دهخههه روو

هه و پييهى ملكهچ بوونى بن چهند و چۇنى تېدايه كه لهلايهن حكومهتهوه دهسهپيندريت ناسايى و مهعنهوى ئهوانهى كه دهپانگريتهوه جۆرېك له ئاستهنگى ديتنه بهردهم به لايهنى باج دهروهه كه پتي وايه نهو بره باجهى لتي وهردهگيرت ناداد پهروهري تيدايه نجام ناتېگهپشتنيكى ههله دروست دهكات بهو پييهى بهكارنايهتهوه بۆ سوودى گشتى، له م تېروانينه گۆرانكارى بهسهردا بېت بۆ له م پيناوهدا گرنگه ئامانج و مهبهسته باجدان روونتر بكرتوه.

ى كردوتانه وپراى دهست خۆشى بۆ ههول و ماندوبونتان، بهلام به دهريش نيه له كه م و له رووى جۆرى نهو كهس و فهرمانبهرايهى كه پهيوهسته بهرڻو شوپنهكانى باجدان چ مته بهو هاوالاتيانهى كه باج دهههه لايهنى پهيوهندار به كۆكردنهوه و وهرگرتنى باج به ى ئاراستهکردنى پرسيارهكان كه چى من بيم وايه دهبايه پرسيارهكان زياتر به ئاراستهى نۆبتهتى سهپاندى با نهك بهم شپوهى ناپون و گشتگيره.



No:
Date: / /

Kurdistan Regional Government
Ministry of Planning

/ 27 کوردی

چهی سالانهی خه مێنراو په کێکه له و ناستهنگانهی سالانه دووباره ده بێته وه هه ر وهک
موان به هۆی قهیرانی دارایی سالانی رابردوو توانراوه بوودچهی سالانهی دیاری بکریت.
هه ر بوودچه هه بێت پێی داهااتی سالانهی باجیش ده بێت. باهاتی ناروونی له داهاات بهم
و نایبته باسی میدیا به گشتی. بۆیه له سههه بهنهای ئه م خالانهی سههه وه چه نده پێشنیاریک
ستان له پێناو دۆزینه وهی رێگه چاره ی گونجاو بۆ باهاتی توێژینه وه گرنگه که تان.

م به پێوه به رایه تی گشتی باجه کان سههه به وه زا ره تی دارایی و ئابوری حکومه تی هه ر ئه م
ئه لجامدانی کۆنفیرانسیکی زانستی له سههه باهاتی باج به ئاماده بوونی سهههه م لایه نه
حکومه تی هه ر ئه م و که سانی په پوه ندار و پسه پۆر و ریکخراوه کانی کۆمه لگای مه ده نی.
وهی با سایی باجی خانوبه ره ی سالی (1959) به شیوه یهک که بگۆنجه تی له گه ل
ئه م سهههه م و وه لام ده ره وهی پێدا و یسته کانی ئه م قۇناغه بێت.
ئێن له پێوه ی پلانی ستراتیجی وه زا ره تی پلاندانان که له پێوه ی ته وا و بوونی دایه و
کی به هێژ بۆ ریکخسته وهی سهههه م کایه گرنگه کانی ژبانی گشتی بۆ ها ولاتیانی
ستان به تایبه تی مه سه له ی ریکخسته وهی سیسته می گرنگه باج له هه ر ئه م کوردستان.
انی هێژنی (2020 - 2030) که پێاره به م ئێکانه په سه ندی بکریت له لایه ن ئه نجه مه نی
مه تی کوردستان.

م په ره له مانی کوردستان بێته ئه و نا وه نده ی رۆلگێزه سهههه کیه ی تایبه تی به م باه ته گرنگه
ژله ی تایبه ته مه ندی په ره له مان و وه زا ره تی دارایی و ئابووری له به پێوه به رایه تی گشتی

هه گه ل پێزی زۆرم دووباره بۆ سهههه م هاوکارنتان له ریکخراوه به رێزه کان.

هه ریزین

بۆ / ئىنستىتوتى پەى بۆ پەردەپىدان و گەشەپىدان

بابەت/ رۆنکردنەو

ئان ئى ئەكەين بۆ ئەو توپىرنەو تىر و تەسەلەى ئەنجامتان داو، بەلام چەند
بۆ بەرئەتان؛-

9) وەرئەگىرەت ئەك 10%:

و گرھتەنەى توشى باج ئەبىت ئە ئەستۆى وەزارەت و حكومەتە ئەبەر ئەم ھۆكارانە؛-
2014) دوو ھەموو دامەزراندنىك وەستاو و خوینی تازە نەھاتووتە ناو فەرمانگەكەو
كۆن ئەوانەى ئە فەرمانگەكاندا دەوام ئەكەن دەرچوى (نامادەىى و ناوئەندى) ن كەمتر
(ى اختصاصى تىدايە.

ر دائەمەزىت و دائەنرەت خوئى تايبەتى پىن ناينرەت، ھەتا ئىستا ئە زانكۆكاندا
بە ئە باج دا.

ياساكانى باج زۆر كۆنە و بۆ ئەم سەردەمە ناگونجى ھەندىك بىرگەى.

وعس ھەزىبە لاسرىكى كور
، اعلاس تايبەت ، دار اعلا سىر
و سە ماسسىئور ھەتەى ، سىئىز
، ئە وادە اعلا سىر .

بۆ ئۆز دانات و رێتگه نیشاندانی سیاسهتی مابووهری راست و
 سه زیناغهس (پرسیارنامه) نابیت در دانا رێتگه
 (دانا رێتگه راسته قیبه) له به رهستهی بۆ دارێشت و
 به بهر تۆمه بێردنی باجی

NDI
 NATIONAL
 DEMOCRATIC
 INSTITUTE

PAY INSTITUTE
 For Education & Development

2) (97) تێژین بۆ ئه م خۆشگهسته ره به ده بێته
 ههوا رێتگه بۆ جۆنکردنی تۆمه بێته ره به نه (بۆ
 راسته قیبه)

ههسو ادارا که ره ده تۆمه بێته

رهشنوسی راپۆرتا

باو دێری جیبه جیکردنی سیاسهت و رێوشوینه کانی
باجی خانوبه ره له هه ریمی کوردستان

11/14

کۆتایه تێژین بۆ ئه م خۆشگهسته ره به ده بێته
 زانگه کانی به ره ده بێته ره به نه (بۆ
 راسته قیبه)

نێستیتیوتی په ی بۆ په ره ده ده گه شه پێدان
 (PAY)

ناماده کردنی پسیپۆرانی نابوری:
 فه یسه ل عه لی خورشید
 محه مه د که ریم محه مه د

Photo Annexes of activities



Announcement of the project on 9/2/2022 in the hall of (Ramada Hotel) in Sulaimani



Some of the meetings for the project staff for the purpose of preparation and planning



Staff skills development in several courses conducted by NDI



Opening special courses for volunteers



Involvement of civil society organizations



Volunteer teams receive citizens' opinions at property tax offices



Meeting of project staff with stakeholders



Conducting a workshop in Sulaimani with relevant parties



Conducting a workshop in Erbil with relevant parties

List of names of those who participated in the activities and expressed their opinions about the project

| NO | Name | Workplace |
|----|-------------------------------|--|
| 1 | Steve Driehaus | Head of NDI in Iraq |
| 2 | Hardi Mahmoud | Representative of NDI |
| 3 | Zhalian Ahmad | Representative of NDI |
| 4 | Ali Hama Salih | Chairman of the Energy and Natural Resources Committee in the Kurdistan Parliament |
| 5 | Omar Gulpi | Member of the Kurdistan Parliament |
| 6 | Rekawt Zaki | Member of Sulaimani Provincial Council |
| 7 | Nafz Mustafa Ahmad | Member of Erbil Provincial Council |
| 8 | Jawad Taha Saeed | Consultant in the Kurdistan Parliament |
| 9 | Dr. Dilêr Ahmad Hamad | Consultant in the Kurdistan Parliament |
| 10 | Dr. Hawre Kamal | Consultant in the Ministry of Finance and Economy |
| 11 | Dara Mullah Ghafoor | Consultant in the Ministry of Planning |
| 12 | Dr. Kamal Tayeb | Director General of Taxes and Public Real Estate |
| 13 | Ali Abdulrahman Arab | Deputy Director General of Taxes and Public Real Estate |
| 14 | Dilshad Ramazan Qasim | Director of Real Estate Tax |
| 15 | Soragh Jaafar Nooruddin | Director of Erbil Real Estate Tax-1- |
| 16 | Sulaiman Sulaiman Karim | Director of Erbil Real Estate Tax-2- |
| 17 | Tayeb Marouf Ibrahim | Director of Erbil Real Estate Tax-3- |
| 18 | Stephen Majid Boya | Director of Erbil Real Estate Tax-Ainkawa |
| 19 | Vian Mohammed Hussein, | Director of Sulaimani Real Estate Tax-2- |
| 20 | Fatema Abdulla Awl | Director of the Legal at the Real Estate Tax Department in Sulaymaniyah |
| 21 | Salam Omar Ahmad | Representative of the Financial Supervision Bureau |
| 22 | Darawan Nuradin Ibrahim | Representative of the Board of Corruption |
| 23 | Azad Abdulqadr Shmqar | Sulaimani Chamber of Commerce |
| 24 | Dr.Bakhtyar Abdula Abdulkarim | Consultant (NED) |
| 25 | Prof. Wshyar Maaruf | University Professor |
| 26 | Dr.Ayub Smaqaiy | University Professor |
| 27 | Dr.Rzgar Abdulkarim | University Professor |
| 28 | Dr.Chya muhamad Husen | University Professor |
| 29 | Dr.Majid Xalil Fatah | University Professor |
| 30 | Diyar Husen | University Professor |
| 31 | Omar Ali Ahmad | University Professor |
| 32 | Hemn Xasraw Hamid | Merg agency |
| 33 | Hisam Hakim Barznjy | KIDO Organization |
| 34 | Aram Saeid | BADIL Organization |
| 35 | Halsho Abdulfatah | Dabin Organization for Democracy and Human Rights Development |
| 36 | Marwan Mazhar Jafr | Maly Sarkawtn Organization |
| 37 | Aram Jamal Sabir | KIE Organization |
| 38 | Aram Kamal | Kurdistan Bo Hamwan Organization |
| 39 | Rebaz Kamal garib | Halwest Organization |
| 40 | Wrya Baqir Abdul | Youth Activity Development Organization |
| 41 | Dina Dler Aziz | Women's Academy for Leadership |
| 42 | Hemn Mhedin Rahim | SHAR Organization for Human Development |
| 43 | Sarkawt Arif Gafwr | KICO Organization |

| | | |
|----|--------------------------|---|
| 44 | Bilal Faris | CZO Organization |
| 45 | Jaza Muhamad Abdulqadr | Liberal Democratic Organization |
| 46 | Peshawa Hama Saeid | Director of Media and Publishing |
| 47 | Derin Jamil Khdr | Civil society activist |
| 48 | Husen Muhamad Aziz | Specialist in Statistics |
| 49 | Muhamad Karim Muhamad | Economist and project researcher, Pay Institute |
| 50 | Faisal Ali Khurshid | Economist and project consultant, Pay Institute |
| 51 | Miran Husen Hasan | Pay Institute for Education and Development |
| 52 | Muhamad Karim Ahmad | Pay Institute for Education and Development |
| 53 | Arez Dara Hafid | Pay Institute for Education and Development |
| 54 | Trwska Sarwar Abdula | Pay Institute for Education and Development |
| 55 | Vian Muhamad Qarany | Pay Institute for Education and Development |
| 56 | Shoxan Mahmud Abdulmajid | Pay Institute for Education and Development |
| 57 | Rwanga Faiqaq Ali | Pay Institute for Education and Development |
| 58 | Sarwar Abdulrahman Omar | Pay Institute for Education and Development |

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The Pay Institute for Education and Development Publications

First: in Kurdish language:

- 1- خستنه پرووی 101 گروگرفتی په روه دهی له پیناو چاره سه رکردنیان، نامه یه کی کراوه بۆ به ریز وه زیری په روه ده، هه ولیر، 2014.
- 2- گرفته کانی خویندنی بالآ و گه پان به دواى چاره سه ردا، خستنه رووی (140) گرفت، له نامه یه کی کراوه دا بۆ وه زیری خویندنی بالآ، هه ولیر، 2014.
- 3- دیاردهی وازهینان له خویندن له هه ریمی کوردستاندا، گرفت و چاره سه ر، هه ولیر، 2014.
- 4- چاودیری و هه لسه نگانندی کاره کانی په رله مانى کوردستان، راپۆرتی یه که م، (2014/11/6-2013/11/6)، هه ولیر، 2014.
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- 12- چاودیری کردنی په رله مان له پوانگه ی ئه ندامانی په رله مانى کوردستانه وه، راپۆرتی هه شته م، هه ولیر، 2017.
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PAY Institute for Education & Development

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An Overview of PAY Institute projects:

1. The project of joint work between civil society organizations and the Ministry of Higher Education and Scientific Research
2. The project of monitoring Kurdistan Parliament
3. The project of monitoring Ministry of Education works and activities
4. The project of monitoring Ministry of Higher Education and Scientific Research works and activities
5. The project of monitoring the High Independent Commission for Elections and Referendum
6. The project of monitoring the Independent bodies in the Kurdistan Region.
7. Monitoring the Implementation of the Kurdistan Region Government Real Estate Taxation Policies and Procedures project.

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