

## Federal Iraq Tax News Flash



**24 April 2024** - Further to the guidelines issued by the Iraq Government in October 2023, under the Council of Ministers Resolution No. 23527 of 2023, covering the measures for reforming the tax system, the Iraqi Prime Minister's Office has issued in March 2024 an Executive Order establishing a Supreme Committee ("SC").

As expected under the terms of the tax reform, the SC will be responsible for general oversight of the implementation of the provisions prescribed under the tax law reform by providing guidance and recommendations to the department of General Commission for Taxes ("**GCT**") and other relevant authorities.

In particular, it is expected that the SC will be actively coordinating with the GCT to achieve uniformity with the Council of Ministers Resolution No. 23527 of 2023. The SC will specifically supervise and monitor changes in the tax rates imposed, tax bases, and tax collection methods, alongside ensuring effective automation and governance procedures to tax administration and accounting. We also expect guidelines on the tax audit methodology and implementation to be issued in a near future.

The creation of the SC, through the issuance of this Executive Order is seen as step towards an effective implementation of the provisions of the tax law reform which is welcomed and shall lead to further clarity and certainty for taxpayers.

In the long run, the role of the SC will be developed to ensure continuous enhancement of the regulations and administrative processes in Iraq, including – supervision of procedural changes, evaluating steps in the reforms, and assessing its practical impact as well as developing sustainable solutions and strategic proposals.



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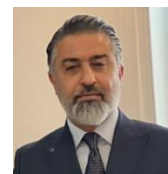
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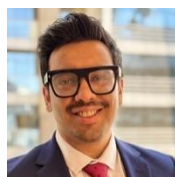
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