

Republic of Iraq  
Ministry of Finance  
General Commission for Taxes  
Department      Legal Department  
Branch

No. 5/4198

Date: 22/9/2019

To / The Direct Deduction Section

Reference / The Exemption from Tax Penalties Law No. (9) of 2019

Your Letter No. 2007 dated 17/9/2019

Article (1/First) of the above-mentioned Law prescribes exemption from tax penalties, provided that a request is submitted within one year from the date of coming into force of the Law and that only the tax amount due from the taxpayer be paid. In your inquiry, you mentioned that the direct tax deduction is a monthly tax that is paid to the General Commission for Taxes within (15) days of the month following the month of tax deduction. You also added that non-payment of such tax on the specific date should be deemed to violate the provisions of Article (56) of the Income Tax Law, and consequently, should be included in the provisions of the aforementioned Law. Therefore, the tax amounts due from the taxpayer shall be collected according to Article (1/First) of the said Law.

Best regards.

Ala' Suleiman Kathem  
Legal Department Director  
22/9/2019

(Unofficial translation of the Original Handwritten Text)