

## PalArch's Journal of Archaeology of Egypt / Egyptology

### SUGGESTED MECHANISMS FOR DEVELOPING THE TAX SYSTEM AND ITS IMPACT ON FINANCING THE STATE'S GENERAL BUDGET AND ENCOURAGING INVESTMENT (APPLIED STUDY IN THE IRAQI GENERAL TAX AUTHORITY)

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**Reah Chafat Abdullah Alkhazali<sup>1</sup>, Ali Falih Khalaf Malath Abdul Jabbar Abba. Suggested Mechanisms for Developing the Tax System and Its Impact on Financing the State's General Budget and Encouraging Investment (Applied Study in The Iraqi General Tax Authority -- (Palarch's Journal of Archaeology of Egypt/Egyptology 18(18), 806-819. ISSN 1567-214x**

#### **ABSTRACT:**

The research aims to identify the appropriate mechanisms through which the tax system can be developed in a manner that is commensurate with the various environmental changes and developments, in addition to clarifying the role of these methods in financing the state's general budget and encouraging investment. Appropriate methods that can help in developing the tax system in a way that is commensurate with modern environmental developments, (2) The development of the tax system helps in financing the state's general budget and encouraging investment. -2020, and analytical tools were used to obtain the desired results from the research, as the results showed that there are a set of appropriate scientific methods that can help in financing the state's general budget and encouraging investment.

#### **INTRODUCTION:**

The state provides many services to its citizens, such as basic services, recreational services, support for development projects, etc., and these duties need funds to cover them. The state searches for sources of income such as investing in projects that bring profit or other sources whose aim is to bear the members of society, institutions and companies as part of the business And

duties that sometimes burden it, and tax evasion has been classified into two main categories: tax evasion and tax evasion. The provisions of the tax system are violated, and in both categories, different methods are followed, knowing that tax evasion will negatively affect tax revenues, which represent the process of collecting and receiving the tax amount from the taxpayer as final revenue to the state treasury represented by the General Tax Authority Fund, in accordance with the law in force and which authorizes the financial authority Imposing and collecting tax.

#### **RESEARCH PROBLEM:**

The tax imposed on individuals and companies, which has become an important part of the state's general budget financing resources, and besides that, an attempt to remove or get rid of the tax burden appeared within the law "tax avoidance" or by violating the law "tax evasion", hence the problem of research in Attempting to reduce tax avoidance and evasion in order to finance the state's general budget and encourage investment.

#### ***The Importance Of The Research:***

The tax is one of the most important financial resources for the state treasury to feed its revenues and cover its expenses and plans, and with the emergence of tax avoidance and evasion and the multiplicity of methods used in each of them, this led to damage in the state revenues that were negatively reflected on them, and this research came to identify the appropriate methods and methods to reduce tax evasion in order to improve revenues. Financing the state's general budget and encouraging investment.

#### **RESEARCH OBJECTIVES:**

The research aims to identify the appropriate mechanisms through which the tax system can be developed in a manner that is commensurate with the various environmental changes and developments, in addition to clarifying the role of these methods in financing the state's general budget and encouraging investment.

#### **RESEARCH HYPOTHESIS:**

The research is based on two main hypotheses, which are as follows :

There is a set of appropriate methods that can help in developing the tax system in a way that is commensurate with modern environmental developments.

The development of the tax system helps in improving the financing of the state's general budget and encouraging investment.

#### **RESEARCH SAMPLE:**

The sample of the research is represented by the Iraqi General Tax Authority, by relying on the data of the fiscal year ending on 12/31/2020.

### ***The Concept And Objectives Of The Tax System:***

The tax system is seen as a set of taxes applied in a specific framework of the use of financial art in a particular society and at a particular moment, with its legal and technical rules for taxation, as well as the ideological elements and the economic and administrative components with which these rules interact, and it is very natural to know that there is controversy. It is broad and large about the role of the state in economic activity between different economic ideas, including traditional and modern thought. :306)

With the recurrence of crises, the state must intervene with financial policies and use taxes, so interest in the tax system increased, especially as it began to interfere in the redistribution of income and the achievement of social justice. al.,2009:189.

In this regard, we must clarify how the tax system of any country is affected by the extent of the state's interference in economic activity. When the state was neutral, the tax system was weak, and when the state's intervention in economic activity increased, the dependence on taxes increased, and the tax system developed and became stronger and more important than the previous time ( Watson & Homfosted, 2013:103)

As for the objectives of the tax system, they vary according to the different economic systems and also according to the stage of economic development that the society is going through, and this can be clarified through the following:

1. The different objectives of the tax system according to the variation of the economic system: - As there are three economic systems, namely the capitalist system, in which the importance is less for the public sector, as well as the socialist system in which the importance increases for the public sector, in addition to the mixed system that combines the capitalist system and the socialist system ( Washita & Sancho, 2014:46)

2. The objectives of the tax system differ according to the degree of development: The objective of the tax system varies according to the different stages of development in countries. The tax system in developing countries differs from the tax system in developed countries. - Maliki, et.al., 2014:18)

There is a set of alternatives available for choosing tax structures, where the choice is made between the adoption of the unified tax system on total income in all its branches and the system of multiple specific taxes, as well as the choice between a tax system in which direct taxes prevail and a system based on indirect taxes and determining the proportion of combination between the two types of taxes (Gheorghe, 2013:170)

### ***Appropriate Mechanisms For Developing The Tax System:***

The imposition and collection of tax requires an effective and efficient system that helps in achieving the desired goals related to improving revenues,

encouraging investment and financing the state's general budget. Methods through the following:

1. Appropriate mechanisms for developing the tax system in developed countries: These mechanisms can be clarified through the following: - (Mohammed, 2010:57)

A. There are countries that prefer to rely on direct taxes, which are the advanced capitalist countries with an advanced industrial center, and they apply a general unified tax on the income of financiers.

B. There are countries that balance direct taxes and indirect taxes, and they are capitalist countries as well, but they are lower in their level of economy than countries that depend on direct taxes only, such as Germany, Italy and France. These countries are characterized by a rise in the general level of consumption, so we prefer to use indirect taxes next to direct.

2. Appropriate mechanisms for developing the tax system in developing countries: These mechanisms can be clarified through the following: (Jaeger & Biafra, 2014:15)

A. There are countries that prefer to use indirect taxes, which are socialist countries that enjoy public ownership of the elements of production, so they do not find a way for them other than to use indirect taxes to collect revenues.

B. Increasing the relative importance of indirect taxes, which is commensurate with the conditions of those countries from the low level of income to the extent that allows dependence on the proceeds of direct taxes, in addition to the backwardness of the level of efficiency of tax administration.

From the foregoing, a set of mechanisms can be drawn by which the tax system can be developed in a manner that is commensurate with the changes and developments accompanying the modern business environment. These methods can be clarified through a set of points, which are as follows: (Mohammed, 2010:60)

1. Training employees on an ongoing basis and participating in scientific conferences and symposia aimed at developing the tax system.

2. Considering taxes as one of the main and important sources through which the state's general budget can be financed, in addition to encouraging investment with the aim of developing the economy.

3. Benefiting from previous experiences and experiences carried out by other countries, which have proven successful, and modifying them according to the requirements of the current environment and the needs of the state.

4. Issuing a tax law that is consistent with the current business environment, with the need to amend the law according to the new changes in this environment.

5. Using modern technology and training employees to use it and benefiting from the advantages it provides in terms of reducing time and costs, in addition to improving the quality of services provided.

6. Relying on various sources of tax revenues in order to improve and increase them in a way that supports the national economy and achieves the general benefit of citizens.

### ***The Role Of The Tax System In Financing The State's General Budget:***

Tax revenue is seen as the process of obtaining and receiving the tax amount from the taxpayer as a final revenue to the state treasury represented by the General Tax Authority Fund, in accordance with the applicable law that authorizes the financial authority to impose and collect tax, or it is a series of procedures followed by the tax financial authority to collect government debts According to the specified dates under the law for collecting government debts if it is not possible to collect them according to the income tax law (Patil, 2010:6)

The tax system helps improve tax revenues by setting up appropriate mechanisms to reduce tax evasion and tax avoidance, as the tax has positive effects on society and the economy, and the failure to pay the tax due by the taxpayer in whole or in part, or attempts by the taxpayer to get rid of all or part Among his legal obligations to pay the tax due on him is called tax evasion, which in turn will lead to financial, economic and social damages. Tax evasion has been classified into the following: - (Grundy, 2006:212)

1. Tax avoidance: Tax avoidance refers to getting rid of the tax burden in whole or in part without this leading to a violation of the law or its provisions.

2. Tax evasion: Tax evasion refers to the taxpayer's attempt not to pay the tax due from him in whole or in part by following ways and methods that violate the provisions of the tax system.

So, the main difference between tax avoidance and tax evasion is the legality of the event, and confirmed by Patil's study, that avoidance is limited to reducing the amount of tax by following various methods and methods within the framework of the law, and evasion reducing tax or not paying it by following methods that violate the law (Patil, 2010:6).

Reducing tax evasion and tax avoidance helps in collecting financial resources to support the state treasury so that it can spend on the needs of society such as education, health, defense, security and public services facilities. and politics (Patil, 2010:4). The researchers summarized the purposes that can be achieved with taxes as follows: (Auras, 2014:79)

1. Economic stability: Taxes have the ability to transfer purchasing power from individuals to the state in times of inflation, and the increase in incomes when taxes are reduced in times of depression.

2. Economic development: a means of compulsory savings, the proceeds of which are used in public investments, due to the reluctance of individuals to do so, due to the difference in individual benefits from social benefits.
3. Providing the necessary revenues to satisfy public needs: - Economists called for the state to intervene through taxes to direct economic resources to satisfy the needs of individuals and the state.
4. Taxes are used to reduce social disparities by redistributing national income: by increasing taxes on the higher income brackets and decreasing them from the lower income brackets.

There are several types of collection of the amount of tax owed by the taxpayer, including that the taxpayer pays directly to the fund the prescribed amount according to the instructions and payment through checks and direct deductions. Which works with the General Authority of Customs in these ports to deduct tax amounts on materials and imports that enter Iraq, which helps in increasing and improving tax revenues and thus financing the state's general budget (Jaeger & Biafra, 2014:16)

#### ***The Role Of The Tax System In Encouraging Investment:***

There are clear effects left by the tax system towards various economic sectors, industries and qualitative activities in the overall map of national economies, including the following: (Tony, 2006:339)

1. The expected benefit from the growth of the private industrial sector or any other economic sector may not be equal to or not offset the costs incurred by the state as a result of its legislation for a certain package of these incentives, i.e. the tax, or perhaps these incentives will not be the most important factor in the decisions of the industrialist, investor or businessman to get it in the country.
2. The impact of tax rates on investment decisions is greater for companies with an export orientation than for companies looking for the local market.
3. The direct negative impact on revenues, and this is evident through what the state incurs as a result of giving it a lot of incentives.
4. Important administrative burdens, especially if the incentives are left to the discretion. If they cannot be managed properly, these incentives will create important opportunities to engage in contradictory and suspicious behavior by those in charge of tax departments and other government employees.
5. Small businesses are more responsive to tax incentives.
6. Low taxes may be an important and main factor for companies that do not operate in one specific market, but rather multiple markets, such as

business related to Internet networks, insurance companies and banks, because the establishment of secondary companies in a country that imposes low taxes.

Therefore, it is necessary to study tax incentives, especially exemptions from them, before granting them. It is preferable to grant exemptions and the rest of the incentives according to the type of industry and economic activity to develop the sectors required to be supported in line with the country's need in general, in order to support the private industrial sector and encourage investment through tax, it is necessary to enter through aspects related to With taxes, including the following: (Nambe & Badin, 2014:207)

1. Improving tax administration by introducing many reforms to purify it from administrative and financial corruption.
2. Simplify the legal framework for the tax system in general.
3. Work to activate tax justice and make it include all industries in the private sector.
4. The transparency of the existing tax system and the clarity and stability of tax rates and exemptions.

#### ***An Introductory Overview of The Iraqi General Tax Authority:***

The General Tax Authority was formed from the merger of the General Income Tax Directorate responsible for implementing the income tax law with the General Revenues Directorate, which was applying the Real Estate Tax Law. The merger took place during the year 1982, when it implemented the Income Tax Law No. 113 of 1982. The following:

1. Sections: The organizational structure of the Authority includes ten sections, which are the Business and Professions Section, the Companies Section, the Real Estate Transfer Profit Section, the Real Estate Section, the Information Section, the Audit Section, the Financial Section, the Legal Section, the Electronic Calculator Section, and the Administrative Section.
2. Branches of the Authority: The organizational structure of the General Tax Authority includes (40) tax branches distributed according to the geographical area of the city of Baghdad and its suburbs, in addition to the governorates. Electronic calculator.
3. Assessment units operating in the customs border areas: They include assessment and audit units and the trust fund. These units undertake tax accounting for imported goods and merchandise according to customs permits and collect the assessed tax as deposits for the authority. The records of the secretariats are sent to the financial department for the purpose of entering them into the tax trust system.

3.2 Growth rates of tax revenues and their role in financing the state's general budget:

The tax represents a cornerstone of the public revenues of most countries of the world, and it is one of the sources that depend on providing public

services, and its role is not limited to covering public expenditures only, but it is one of the important means in redistributing income among the different groups of society, and through this, the achievement of economic, social and political goals. Accordingly, the growth of tax revenues and the achievement of the annual plan for tax revenues will be researched and analyzed. The growth rate of total tax revenues for the year 2020 (amounts in billions of dinars) can be clarified.

**Table (1)**

Tax revenue growth rate for the year 2020 by type of tax (amounts in billions of dinars)

Activity	Achieved during the year 2020	Growth rate over the previous year
companies	365612	%122
direct deduction	104005	%45
sales revenue	87994	%113
Profession revenue	180975	%214
Income to transfer property ownership	155312	%134
Real estate revenue	55645	%75
Total	949543	%117

**Source:** prepared by the researcher.

It is noted from Table (1) that the total tax revenues during the year 2020 amounted to 949,543 billion dinars, with a growth rate of 117% over the year 2019. (Direct deduction) and 214% (professional revenues). The reason for this discrepancy is due to the different nature of the activity and the different amount of revenue generated from it.

As for achieving the annual plan for tax revenues, as the percentages of completion of the annual plan for the year 2020 appear compared to the percentages of completion from the annual plan for the previous year and according to the total revenues, where we note that there is an increase in the percentage of completion of the annual plan for the year 2020, as well as an increase in the percentage of completion of the annual plan for the year 2019. However, the percentages of completion during the year 2020 are less than the percentages of completion in 2019. The discrepancy in the percentages of achievement during the two years is due to several reasons, including the following:

1. Doubling the tax allowances for all categories of taxpayers.
2. Exemption of salary allocations for employees working in the private and public sectors from taxes during the research year.
3. The method of developing the annual plan of the authority is not done according to a study or a correct predictive linear equation that includes all the variables affected by the tax, as the overall plan is set by the ministry and the authority has no role in that.

4. Forecasting tax revenue is governed by many variables. It is not necessary that the current year's plan be higher than the year before it.

***The Relative Importance of Tax Revenues:***

Table (2) shows the relative importance of each type of tax revenue for the year 2020 and compared to the year 2020, where we note that the relative importance is concentrated in corporate taxes during the two years, where the increase is represented in the taxes of telecommunications companies, while the relative importance of direct deduction in the year 2020 decreased due to The reason is to increase the tax allowances for employee salaries and exempt allowances for all workers in the public and private sectors. As a result of the Authority's follow-up to the profession's revenues, an increase in the collection of its revenues was achieved, and this appears from its relative importance during the year 2020, which was by 20%, as it increased from 2019, but the Authority must make More efforts to increase its tax revenues, and the relative importance of the types of tax revenues for the year 2020 can be clarified through the following table:

**Table (2)** The relative importance of the types of tax revenues for the year 2020 (amounts in billions of dinars)

revenue type	year 2020	
	verified	Relative importance
companies	365612	% 39
direct deduction	104005	% 11
sales revenue	87994	% 9
Profession revenue	180975	% 19
Income to transfer property ownership	155312	% 16
Real estate revenue	55645	% 6
Total	949543	% 100

**Source:** prepared by the researcher.

***Extent Of Financing Tax Revenues for The State's General Budget:***

Although tax revenues are one of the sources of financing for the state budget in most countries of the world, in the Iraqi economy they do not play this role because of what oil revenues constitute covering this role, as we note Table (3), which shows the percentages of tax revenues in financing expenditures The current government and what this constitutes of public revenues for the year 2020, where it is noted that the increase in taxes was not equivalent to the increase in expenditures, as it is noted that current expenditures fell from tax revenues during the year 2020, as the ratio of tax revenues to current expenditures reached 1.49, and the revenue contribution ratio can be clarified Tax financing of current expenditures through the following table:

**Table (3)**

The percentage of tax revenue contribution to financing current expenditures for the year 2020

The Year	Tax Revenue (Billion Dinars)	Current Expenses (Billion Dinars)	Ratio Of Tax Revenue to Current Expenditures
2020	949543	635416	1.49

**Source:** prepared by the researcher.

Also, direct tax revenues and the extent of their contribution to public revenues, it is noted that they are volatile, as their percentage increased in 2018, reaching 0.75% from 2017, then it returned and decreased in 2019 to become 0.68%, and this percentage increased in 2020 and amounted to 1.12%, but this increase that occurs the percentage of direct tax revenues from the total public revenues can be clarified through the following table:

**Table (4)**

The proportion of direct tax revenues to the total public revenues for the year 2020

The Year	Direct Taxes	Total Public Revenue	Contribution Percentage
2020	516998	949543	%54.4

**Source:** prepared by the researcher.

***Tax Incentives and Their Impact on The Growth of The Private Industrial Sector in Iraq:***

The Iraqi state, especially in the recent past and the contemporary present, has sought steps towards achieving reform that included all sectors of the economy, including the private industrial sector, and below are the most important imprints of the state towards this path. Through the following paragraphs:

1. Private ownership is guaranteed and the owner has the right to use or dispose of it within the limits of the law.
2. The state guarantees the reform of the Iraqi economy according to modern economic foundations, in a manner that guarantees the full investment of its resources, diversification of its sources, and the encouragement and development of the private sector.

As for the laws and orders in force, we find the Industrial Investment Law for the Private and Mixed Sectors No. (20) as stated in the summary of this law. It confirms that its issuance came in order to keep pace with industrial development and achieve the advancement of the private industrial sector, which represents an important part of the national wealth. The law the state seeks to achieve, as it is the stakeholder and plays the driving role by seeking

to develop, develop and expand small and medium enterprises and go towards productive projects that the country needs.

1. Industrial projects existing before the date of this law's entry into force shall be exempted from all taxes and fees except for income tax and production fees on the production of cigarettes and spirits, including the workers' share legally approved for a period of (5) years as of the enforcement of this law.

2. Industrial projects that obtain an establishment license after the entry into force of this law are exempted from all taxes and fees except for income tax and production fees imposed on the production of cigarettes and spirits, including the workers' share for a period of (10) years from the date of granting the establishment license.

3. The profits of annual projects are exempted from income tax according to the percentages in the following table from the net profits for a period of (5) years, starting from the year in which the profit is achieved. The following table shows the exemption rates for annual project profits from income tax according to the project's returns and location.

**Table (5)**

Ratios of exemption of annual project profits from income tax according to project return and location for the year 2020

Project Type	The degree of development of the area	exemption rate	annual profits	tax incentives
Individually Owned Projects	Developed cities	10%	155000000	15500000
	In less developed cities and countryside	20%	89000000	19600000
Projects of joint stock companies	Developed cities	15%	233000000	34950000
	In less developed cities and countryside	25%	188000000	47000000
Mixed industrial sector companies	Developed cities	20%	297000000	59400000
	In less developed cities and countryside	30%	266000000	79800000

**Source:** prepared by the researcher.

Also, the reserves retained from the profits of the project allocated for its development or expansion are exempted from income tax, not exceeding 25% in the less developed cities, rural areas and remote villages. Income, as well as opening the limits of the nominal capital for joint stock and limited companies, and linking the amount to the sufficiency necessary to achieve the objectives of the project.

But this does not exempt from saying that the law has become not meeting the requirements of the current stage as a result of the expansion in aggregate demand and the lack of supply on that, as well as the expansion of markets, the rise in incomes, the diversification of goods, merchandise and services, and the marginalization of the private industrial sector for a period of time and until now because the lesson is not with laws and their abundance, but with respect for the law Its application is in addition to the presence of some shortcomings in the law itself, such as the issue of transferring ownership of the project and the accompanying imposition of exorbitant financial fees for which there is no justification. Tax incentives according to the type of project can be clarified through the following table:

**Table (6)**

Tax incentives by type of project for the year 2020

Project Type	Tax Incentives	Total	Percentage	Total
Individually Owned Projects	15500000	35100000	6.1%	13.60%
	19600000		7.6%	
Projects of joint stock companies	34950000	81950000	13.7%	31.90%
	47000000		18.3%	
Mixed industrial sector companies	59400000	139200000	23.2%	54.50%
	79800000		31.1%	
Total	256250000	256250000	100%	100%

**Source:** prepared by the researcher.

It is noted from the above table, that the tax incentives for projects owned by individuals amounted to 35.1 million dinars, or 13.60% of the total tax holdings during the research year, and the tax incentives for projects belonging to the joint stock companies amounted to 81.95 million dinars, representing 31.90% of the total tax holdings during the research year, either Companies of the mixed industrial sector, their tax incentives amounted to 139,200,000, at a rate of 54.50% of the total tax holdings during the research year.

It is worth noting that the tax incentives granted to Iraqi industrial sector companies have helped these companies encourage the Iraqi private sector by providing the necessary facilities to establish new investment projects, expand existing projects, develop human resources and provide job opportunities for Iraqi workers, as well as protect rights and property investors.

Judging the success of tax incentives in achieving their goals is through two criteria, the first is the efficiency criterion, comparing the benefits of incentives and the cost incurred by countries in return for granting these privileges. The basis for this test is to know the weight of taxes and fees in the overall determinants of the Iraqi economy during the research year.

## CONCLUSIONS AND RECOMMENDATIONS

## **CONCLUSIONS:**

1. The tax system is the set of taxes applied in a specific framework of the use of financial art in a particular society at a particular moment, with its legal and technical rules for taxation, as well as the ideological elements and the economic and administrative components with which those rules interact.
2. Reducing tax evasion and tax avoidance helps in collecting financial resources to support the state treasury so that it can spend on society's needs such as education, health, defense and others.
3. The imposition and collection of tax requires an effective and efficient system that helps in achieving the desired goals related to improving revenues, encouraging investment and financing the state's general budget.
4. Tax revenue is the process of obtaining and receiving the tax amount from the taxpayer as a final revenue to the state treasury represented by the General Authority for Taxes fund in accordance with the applicable law.
5. There is a close relationship between the development of the tax system, tax revenues and financing the state's general budget as a result of the ability of this system to achieve the required goals efficiently and effectively.

## **RECOMMENDATIONS:**

1. Increasing the efficiency of the tax collection system and increasing the efficiency of tax assessors to detect various cases of evasion through qualification and training in order to support the state's general budget.
2. Spreading tax awareness through the various media, holding seminars for citizens, informing them of the different objectives of the tax, and explaining its role in supporting the state's general budget and encouraging investment.
3. Work on the development of tax legislation that is tightly formulated to ensure avoiding the loopholes through which taxpayers implement in order to increase tax revenues.
4. Maintaining correct accounting records that show expenses and revenues in a correct and orderly manner, not fictitious, to reduce the bias of the estimator and make his decision more objective.
5. Develop an integrated strategy that addresses all aspects and gaps in the tax system and direct efforts to improve tax revenues and support the state's general budget in the best possible way.

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