

Abstract

The research aims to mark (the impact of tax exemptions to stimulate investment contracts in Iraq) on the study and analysis of the impact of tax exemptions in the promotion of investment from T and attract capital funds and directed in the activity of services and the economic country, including the opportunity to develop through the reduction of tax exemptions. As a day of economic openness to the world through the activation of FDI and the provision of protection and maximum critical flow of investment data, the group of researchers has recommended recommendations, including:

- 1.** The Iraqi economy is moving at a slow pace towards engaging in the international economy or the world, because of its impact on the political situation of the country and should therefore seek to include Iraq in the global economies that depend on foreign investment abroad.
- 2.** The tax system is part of the investment climate, but the tax exemption, although it is an encouraging factor to attract investment, but it is not the only factor and should be considered an exemption before granting it is preferable to grant exemption for investment projects depending on the nature of investments.
- 3.** Provide all requirements for tax reform