

<b>1. Full Name:</b>											
<b>2. Trade Name:</b>											
<b>3. Ministry of Trade Registration No.:</b> *											
<b>4. Business Address in Iraq</b>											
Street:						No.:			District:		
City:						Governorate:					
Phone:				Fax:				Email:			
<b>5. Administrative Director or Sole Proprietor</b>											
Citizenship Certificate ID #	File #:					Serial #:					
Governorate's Name issuing Citizenship Certificate:											
Full Name											
Street:						No.:			District:		
City:						Governorate:					
Phone:				Fax:				Email:			
<b>6. Accountant</b>											
Full Name											
Street:						No.:			District:		
City:						Governorate:					
Phone:				Fax:				Email:			
<b>7. Official Representative in Iraq (for branch of foreign company)</b>											
Full Name											
Street:						No.:			District:		
City:						Governorate:					
Phone:				Fax:				Email:			
<b>8. Legal Form of Taxpayer:</b>	<input type="checkbox"/> Ltd. Liability Co.		<input type="checkbox"/> Sole Owner Enterprise			<input type="checkbox"/> State Owned Enterprise					
	<input type="checkbox"/> Joint Liability		<input type="checkbox"/> Private Joint Stock			<input type="checkbox"/> Non-governmental Org.					
	<input type="checkbox"/> Simple Company		<input type="checkbox"/> Mixed Joint Stock			<input type="checkbox"/> Governmental Body					
	<input type="checkbox"/> Sole Proprietor		<input type="checkbox"/> Foreign Branch			Country:					
<b>9. Ownership Structure:</b>		<input type="checkbox"/> Wholly Domestically Owned				Foreign Owners'					
		<input type="checkbox"/> Wholly or Partially Foreign Owned				Percentage:				%	
<b>10. Type of Primary Business Activity:**</b>											
<b>11. Date Business Activity Started:</b>											
<b>12. Taxes Subject To:</b>											
		<b>Start Date</b>				<b>Start Date</b>					
<input type="checkbox"/>	Corporate Income Tax			<input type="checkbox"/>	Vacant Land Tax						
<input type="checkbox"/>	Wage Withholding Tax			<input type="checkbox"/>	Rental Real Estate Tax						
<input type="checkbox"/>	Individual's Tax										
<input type="checkbox"/>	Sales Tax										
<b>13. Location of Business Branch(es) if exists:</b>											
<b>Street Address</b>		<b>Street No / District</b>		<b>City</b>		<b>Governorate</b>		<b>Telephone</b>			
<b>14. Signature of official representative:</b>											
<b>15. Full Name:</b>						<b>16. Date</b>					
<b>Do not write below – For Official Use Only</b>											
<b>Date TIN Issued</b>				<b>TIN Allocated</b>							
<b>Name of Official</b>				<b>Office Name</b>							

\* If not registered, write down "Not Registered"

\*\* See U.N. activity coding table

You can register for the Taxpayer Identification Number (TIN) in person or by mail by filling out the Business Registration Form # 9902 issued by the GCT to either the Headquarter or one of the tax branches of the General Commission for Taxes (GCT).

Complete the Business Registration Form #9902 as follows:

1. Full legal name of the business or organization (entity). This should be the name of the entity as reserved or authorized by the competent authority such as the Chamber of Commerce. For an individual doing business but not registered with the Business Registry of the Ministry of Trade (sole proprietor or trader), indicate his full personal name on line 1 and his trade name as reserved or authorized by the competent authority on line 2. For a sole owner enterprise registered as such with the Business Registry of the Ministry of Trade, indicate individual's full personal name on line 1 and sole owner enterprise's trade name as reserved or authorized by the competent authority on line 2. For an individual that is a member of a simple company or joint liability company, indicate his full personal name on line 1 and 2. Full name for an individual means his first name, father's name, grand-father's name, grand-grand father's name and family's name.
2. Trade name for use in Iraq, if different than line 1.
3. Registration number issued by the business registry of the Ministry of Trade and appearing on the certificate of registration (XX-XXXXXXXXXX). No number is entered on this line for individuals doing business in Iraq but not registered with the Business Registry of the Ministry of Trade, neither for governmental bodies and non-governmental organization.
4. Address and telephone number of Head Office in Iraq, and if applicable, facsimile number and e-mail address.
5. Full Name, file # and serial # indicated on the Citizenship ID certificate (if available) and address of the administrative director, managing director or director general of the entity. For a newly incorporated company, you may enter the data of the main founder. In case of a Sole owner enterprise, enter the name of the owner, file # and serial # indicated on the citizenship ID certificate (mandatory) and address. For a sole proprietor or trader and individual that is a member of a simple company or joint liability company, indicate his personal data in this section.
6. Full Name and address of the entity's accountant responsible for accounting and correspondence with the GCT.
7. Full name and address of official representative in Iraq in the case of a branch of a foreign company or foreign organization.
8. Organizational form {limited liability company, joint liability, simple company, sole proprietor (trader or self-employed person not registered with the business registry of Ministry of Trade and individual that is a partner of a simple company or joint liability company if a TIN was not already issued to him), sole owner enterprise (company established by one natural person in accordance with the provisions of Law on Companies #21 of 1997 as amended in 2004), private joint-stock, mixed joint-stock, state-owned enterprise, non-governmental organization, governmental body (self-financed units) and foreign branch}. For branch of a foreign company, include the country's name where the Headquarters of this branch is located.
9. Ownership structure {Wholly Domestically Owned if the business is totally owned by Iraqi persons (companies or individuals), Wholly or Partially for foreign Owned in other cases and indicate the percentage of ownership by foreigners}.
10. The 4 digit code of the primary business activity (activity generating most important source of income) of the entity as indicated in the Business Activity Coding Table available either at the Registration office of the GCT or the Business Registry of the Ministry of Trade. For example, an entity operating a hotel should write down 5510 while an entity operating a restaurant should write down 5520. If registered with the Business Registry of the Ministry of Trade, this number should be the same used for the business registration without the alphabetical letters. Also, write down on this line the title of the primary business activity related to the 4 digit code.
11. Date when the organization started its activities (DD/MM/YYYY).
12. Indicate the taxes the entity is subject to. For example, a corporation operating a hotel is subject to Corporate Income Tax (income tax on its profit), Wage Withholding Tax (withholding taxes from its employees' pays) and the Sales tax (Tax for Deluxe Hotels and first class Restaurants). Also, indicate the starting date, for which the entity is subject to the concerned tax, usually this date is the first date of operations. A partnership (simple company or joint liability company) itself is not subject to Corporate Income Tax or Individual's Tax (Income Tax Law #113 of 1982 as amended). Rather, the partners will declare their share of the partnership's income in their own income tax return. The GCT still requires the partnership to obtain a TIN since its income is assessed as its level. Therefore for administrative purpose, in a case of a partnership, always check Wage Withholding Tax box, even if there are no employees. In the case of a sole owner enterprise and sole proprietor (trader) and for an individual that is a member of a simple company or joint liability company, check Individual's Tax box.
13. Branch addresses, if there is any.
14. Signature of owner, managing director, administrative director or official representative in Iraq must sign on this line. Anyone who presents false information and statements maybe punished according to article 56 to 59 of the Income Tax Law #113 (1982).
15. Full name of the person signing the form.
16. Date registration form is signed: DD/MM/YYYY.

For assistance, please communicate with:

General Commission for Taxes, Headquarters

Al-Jamhurya Street, Baghdad, Iraq

Al-Khulani Square behind Amanat Baghdad Building

Phone Number: 01 815 6983, 01 815 6968, Fax Number: 01 815 6970 email address: iraqtaxcommission@yahoo.com

You have to attach to this form a photocopy of the certificate of registration issued by the business registry of the Ministry of Trade for all kind of companies (including foreign companies) in accordance with the provisions of the Law on Companies #21 of 1997 as amended in 2004 and the Law on State Companies #22 of 1997 as amended in 2004.

For Non-Governmental Organization, please attach a copy of the certificate issued by the Minister of State for Civil Society Affairs. For a Simple Company, please attach a copy of the Simple Company's contract as notarized by the public notary.

When form #9902 is fully completed and accepted by the GCT, a TIN certificate indicating the new TIN will be issued. This TIN should be used in all correspondence made with the GCT.