



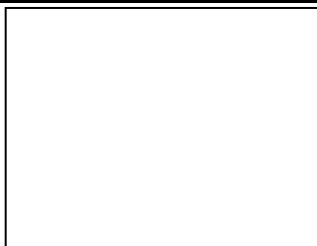
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Real Estate Rental Tax Declaration

1. Identification of Real Estate to be rented:												
Real Estate Serial Number		Zone No		Real Estate Serial Number				Territory No		Real Estate Registration office:		
Real Estate Type		Territory name										
Real Estate Location to be indicated below:				Land size:		Donum:		Olk:		Metres:		
Street Name or No.				City/Suburb:				Governorate:		Quarter:		
2. Value of Real Estate			billions		millions		thousands		hundreds			
2.1) Value as per Purchase Contract:												
2.2) Value as per Detection Committee:												
Date of detection (YYYY/MM/DD):			/ /									
3. Exemptions: Is exemption from Real Estate Rental Tax claimed for any of the following reasons?												
3.1 Residence occupied by owner for less than 12 months									Yes	No		
3.2 If "Yes" give date occupancy began												
3.3 The property is a residence or flat occupied by family members									Yes	No		
3.4 The property is a residence or flat constructed within the last 5 years									Yes	No		
3.5 If "Yes" give date of completion of construction												
3.6 Real estate is commercial property used entirely for business of owner									Yes	No		
3.7 Give details of business use												
4. Computation of Total Tax due: (if no exemption applies)												
4.1) Taxable Value (Higher of 2.1 or 2.2) Iraqi Dinars												
4.2) Real Estate Rental Tax rate										10%		
4.3) Real Estate Rental Tax (Multiply 4.1 by 4.2)												
5. Identification of owner or person responsible for paying the tax												
Before completing this Part read the notes for completion which explain who has this responsibility												
Name:		First name		Father's name		Grandfather's name		Great-grandfather's name		Family's name		
Civil Status Card Directorate name		File No		Serial No								
Civil Status Card Serial No:		Issuing date (dd/mm/yyyy)										
Taxpayer Identification Number:												
Street Name or No. & House No:				Quarter								
City/Suburb:		Governorate:										
6. Tax to be paid												
6.1 Real Estate due to be paid by person named in Part 5 above:									Amount of Tax:			
7. Payment details (Payment to be made by the owner or person responsible for making the declaration)												
Receipt date (dd/mm/yyyy)		/ /		Amount paid:		Receipt No:						

I declare that facts reported in this declaration are true: _____ (signature of owner or declarant)
False declarations may result in penalties being charged and action taken to recover unpaid tax

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Official Stamp

Assessor: _____
Auditor: _____
Tax branch: _____
Completion Date: _____
Stamp sequential #: _____

Instructions for completion of the Real Estate Rental Tax Declaration

1. Identification of Real Estate

Enter the Real Estate Serial Number, the identification number given by the Real Estate Registration Directorate to the property, it will be usually shown as the following:

2 digit zone number	4, 6 or 8 digit code for Real Estate serial number								Territory No.			

If the serial number for the Real Estate is less than 8 digits, enter sufficient number 0 before the number in order to have 8 digits.

If Real Estate is identified according to the Ottoman System, enter the information accordingly.

For Real estate Type, write down type of real estate, for example; residence, shop, factory etc.

2. Value of Real Estate

Enter Value of Real Estate: a) as per agreement contract and, b) according to the detection committee. Enter date of observation made by detection committee.

3. Exemptions

3.1 If the property is a residence or flat occupied by the owner, no tax is payable for the first twelve months.

3.2 If "No" is ticked on line 3.1 enter the date when first occupied.

3.3 If the residence or flat is occupied by family members no rental tax is payable. Family members include the owner's parent(s), married son(s) if neither parents nor son own their own residence or flat. A widower son, divorced daughter, a widowed or divorced sister, if they have children, are treated in the same way as a married son.

3.4 If the property is a residence or flat constructed within the last five years no tax is payable.

3.5 If "Yes" is ticked on line 3.4 enter the date when construction was completed.

3.6 If the real estate is commercial property used entirely for the business use of the owner provided the owner is subjected to income tax on the activities of the business.

3.7 If "Yes" is ticked on line 3.6 give details of the business activities.

4. Computation of Tax (This is necessary only if an exemption does not apply)

4.1 Show the higher of the figures from lines 2.1 or 2.2

4.2 Calculate the tax due by multiplying by 10%

4.3 Enter in line 4.2 the amount of Real Estate Rental Tax to be paid.

5. Identification of person responsible for paying the tax

Responsibility for payment of the tax is defined in Articles 10 and 11 of the Law on Real Estate Tax No 162 of 1959 in the following order.

- The real estate owner
- Real estate held in common between two or more individuals, the partner who occupies the real estate or;
- If not occupied by a partner, the partner who has the right to ask the others for their share of the rent to be paid or;
- A long term licensee [five years or more] or;
- The mortgagor where the real estate was mortgaged on condition of residence or;
- If none of the above can be located, the occupier.

Enter the full name on the first line. Full name means the first name, father's name, grandfather's name, great-grandfather's name and family name. Enter the Personal Civil Status Card information along with the 10 digits Taxpayer Identification Number. If a TIN has not been issued to that person one must be obtained.

If the owner is a legal entity for which a TIN was issued enter name of entity on the first line and show the legal entity's 9 digits Taxpayer Identification Number.

Important Notes

1. In the case of a partnership, declaration by one of the partners is considered as a notification for all of them and the formal considerations made by one of them are considered to be made on behalf of them all.
2. In the case of real estate being unoccupied, the General Commission for Taxes may rent it for a period that ensures collection of the assessed tax.

6. Calculation of the Real Estate Rental Tax to be paid

6.1 The amount of tax due will be the same as the amount shown on line 4.3.

7. Payment details

Enter details of the payment made by the declarant.