



Vacant Land Tax Declaration

1. Identification of Vacant Land:												
Real Estate Serial Number	Zone code	Real Estate Serial Number				Territory No.		Real Estate Registration				
								Territory name				
Real Estate Type							Transaction type					
Real Estate Location to be indicated below:				Land size:		Donum:		Olk:		Meters:		
Street Name or No. & house no:								Quarter:				
City/Suburb:				Governorate:								
2. Value of Vacant Land					billions		millions		thousands		hundreds	
2.1) Value as per Purchase Contract or gift deed:												
2.2) Value as per Detection Committee:												
Date of detection (YYYY/MM/DD):					/	/						
3. Exemptions: Is exemption from Vacant Land Tax claimed for any of the following reasons?												
3.1 Land area does not exceed 800 square meters										Yes	No	
* Before answering "Yes" above, if you own more than one plot of vacant land less than 800 meters in area, give details on Supplementary Form A. If exemption has been claimed on another plot, check "No".												
3.2 The present owner has paid Vacant Land Tax for 15 years										Yes	No	
3.3 Date when possession of Vacant Land began												
3.4 Is the owner under the age of 18 and a social welfare beneficiary?										Yes	No	
3.5 If the answer to 3.4 is "Yes" give SSN ID number												
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) Vacant Land Tax Rate								2%				
4.3) Vacant Land Tax (Multiply 4.1 by 4.2)												
5. Identification of owner (in the case of a plot of Vacant Land having several owners, give name of the person making the declaration below and the names of other owners on Supplementary Form B)												
Owner's 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:												
Owner's address:								Quarter				
City/Suburb:				Governorate:								
6. Calculation of Tax to be paid												
							No. of Owners	Shares Owned	Amount Due			
6.1 Tax due from declarant							1					
6.2 Tax due from other owners (attach supplementary form B)												
6.3 Total tax due (6.1 + 6.2)												
7. Payment details (Payment to be made by the owner or authorised declarant in case of several owners)												
Receipt date (dd/mm/yyyy)			Amount paid:		Receipt No:							

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

(for official use only)



Official Stamp

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

Instructions for completion of the Vacant Land Tax Declaration

1. Identification of Vacant Land

Enter as for 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 code 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, vacant land.

2. Value of Vacant Land

Enter Value of Vacant Land: a) as per agreement contract or gift deed and, b) according to the detection committee. Enter date of observation made by detection committee.

3. Exemptions

- 3.1 If vacant land is 800 square metres or less in area, no tax is payable unless more than one plot of that size is owned. Ensure correct box is ticked. If more than one plot of land not exceeding 800 square metres is owned give details on Supplementary Form A. **If exemption has been claimed on another plot, tax is due and the "No" box should be ticked**
- 3.2 If Vacant Land Tax has been paid for 15 years by the present owner no further Vacant Land Tax is payable.
- 3.3 If exemption is claimed on grounds of payment of Vacant Land Tax for 15 years give date that the present owner came into possession of the Vacant land and began paying Vacant Land Tax
- 3.4 If the present owner is under 18 years of age and a social welfare beneficiary, and Vacant Land Tax would be payable otherwise, no tax is due until that person becomes 18.
- 3.5 If 3.4 applies, give date of birth and Social Security Safety Net Identification Number.

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 2%
- 4.3 Enter in line 4.2 the amount of Vacant Land Tax to be paid.

5. Identification of owner

This section is used to identify the owner. When there are several owners, indicate in this section the data related to the designated owner. The designated owner is the one responsible for paying the Vacant Land Tax and is considered to be the person who has the greater or greatest share of the Vacant Land. The receipt for payment of the tax is to be issued to the name of the designated owner.

If the owner or designated owner is an individual:

Enter their full name on the Owner's Name 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 them one must be obtained.

If the owner is a legal entity for which a TIN was issued:

Enter Name of entity on the Owner's Name line along with the legal entity's 9 digits Taxpayer Identification Number.

6. Calculation of the Vacant Land Tax to be paid

- 6.1 If there is only one owner of the Vacant Land, the amount of tax due will be the same as the amount on line 4.3. Enter it both on this line and line 6.3
- 6.2 If the declarant has joint ownership, show the number of shares owned and the proportionate amount of tax e.g. if there are 4 owners each with an equal share the amount of tax shown on this line will be 25% of the total of line 4.2.
- 6.3 If there is more than one owner show the number of other owners and shares owned by them. Complete Supplementary Form B for their identification and calculation of the tax due from each. (In the case quoted at 6.2 above there will be 3 other owners each due to pay 25% of the total tax due).
- 6.3 Show the total amount of tax due from the declarant and the other share owners. This will be the total of the amounts in lines 6.1 and 6.2

7. Payment details

Enter the payment details made by the declarant. When there is more than one owner, the declarant is responsible for payment of the full amount of tax due.



Vacant Land Tax
Vacant Land Tax Law No. 26 of 1962
Supplementary Form A
Declaration of Ownership of more than one
Vacant Land
Less than 800 square metres

This form is to be used if the declarant or any other person on whose behalf the declaration is made, owns more than one Vacant Land either within the area of the Branch where the declaration is submitted or in the area of any other Branch of the Tax Commission.

Failure to declare any such ownership and pay the tax due on any vacant land not properly declared renders the declarant liable to penalties and action to recover unpaid tax in accordance with Real Estate Tax law No. 162 of 1959.

Tax Commission Branch	Real Estate registration Office		
Identification of Vacant Land	Zone No.	Real estate serial no.	District Code Number
Owner's name if other than declarant			Date Vacant Land acquired
Has Vacant Land Tax been paid on this plot?	Yes	No	If "Yes" give official receipt number and date

Tax Commission Branch	Real Estate registration Office		
Identification of Vacant Land	Zone No.	Real estate serial no.	District Code Number
Owner's name if other than declarant			Date Vacant Land acquired
Has Vacant Land Tax been paid on this plot?	Yes	No	If "Yes" give official receipt number and date

Tax Commission Branch	Real Estate registration Office		
Identification of Vacant Land	Zone No.	Real estate serial no.	District Code Number
Owner's name if other than declarant			Date Vacant Land acquired
Has Vacant Land Tax been paid on this plot?	Yes	No	If "Yes" give official receipt number and date

Use more than one sheet if necessary



Vacant Land Ownership Tax
Vacant Land Tax Law No. 26 of 1962
Supplementary Form B

Identification of other owners not shown on declaration

Use this form when several persons own the Vacant Land.

Owner #2:											
Owner's 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:											
Owner's address:	Quarter										
City/Suburb:	Governorate:										
Number of shares in the Vacant Land:						Amount of Tax:					
Signature											
Owner #3:											
Owner's 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:											
Owner's address:	Quarter										
City/Suburb:	Governorate:										
Number of shares in the Vacant Land:						Amount of Tax:					
Signature											
Owner #4:											
Owner's 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:											
Owner's address:	Quarter										
City/Suburb:	Governorate:										
Number of shares in the Vacant Land:						Amount of Tax:					
Signature											

Summary of number of owners, shares owned by and tax due from them other than the owner making the declaration	
Total number of owners other than person making the declaration	
Add together all shares held by owners listed above and insert total number.	
Add together all the amounts of tax payable by owners listed above and insert total amount. (Tax is paid only by the declarant on Form #XXXX)	

Record these data on line 6.2 of Section 6 on Form #0801

If more than 4 owners, use other attachments and show number of sellers starting with No.5 and so on. In which case complete the bottom part on the last attachment only.