|  |  |
| --- | --- |
| **كلية الادارة والاقتصاد** | College Name |
| **محاسبة** | Department |
| **إيمان احمد حسن الياس** | Full Name as written in Passport |
|  | e-mail |
|  **Professor**  |  **Assistant Professor** |  **Lecturer** |  **Assistant Lecturer**  | Career  |
|  PhD  |  Master  |  |
| **التوجهات الجديدة للسياسة الضريبية في ظل برامج صندوق النقد الدولي** | Thesis Title  |
| **2008** | Year |
|  **The weakness of taxation policy in the under development countries make most of those countries suffer from fiscal deficits.** **The financing of deficit may take many ways, such as borrowing from Central Bank that may increase the money supply in the economy ,and raise the rate of inflation, also the borrowing from abroad that may increase the external debt and raise the cost of debt service.** **Those economic difficulties encouraged the underdevelopment countries to enter into financial programs with the International monetary fund in order to overcome the economic difficulties. The goal of those financial programs is to achieve the economic equilibrium through decreasing Aggregate demand and increase Aggregate supply. The reduction of the fiscal deficit, which support in reducing the Aggregate demand, may be achieved through increasing the general revenue and reducing the general expenditures.****Iraq is one of the under development countries which suffered from fiscal deficet, inflation, External debt and is still suffering so Iraq needs the experience of the international Monetary fund. That is why we chose this research in order to know the direction of IMF in taxation policy reform through studying the contents of the financial programs and their suggestions for the reform of taxation legislations, and the possibility to put them in practice in Iraq.** **The duration covered by the study is 1996-2005 .The reason to choose this period because the year 1996 was the beginning of the stability of the exchange rate and the inflation rate in Iraq. It is also the beginning of execution the Memo random of understanding between Iraq and the United Nations (Oil for Food program).** **We have divided the period as follows:** **First stage (1996-2005) explains the background of taxation policy in Iraq before 2003.****The second stage (2003-2005) in which Iraq made many modifications in taxation legislations.****We have divided the study in to four sections:****The first handles the methodology of this study and the previous studies conducted in this subject; the second contains the theoretical aspects of taxation policy; the third section discusses the taxation policy under the IMF directions and the forth section research in the current taxation policy in Iraq and its future possibilities.**  |  Abstract  |