



# ***THE REPORT OF THE 19TH ATAIC ANNUAL TECHNICAL CONFERENCE***

***(THE IMPACT OF TAX POLICIES ON INVESTMENT)***

NOVEMBER 17-18, 2025 (7:30 - 12:30) GMT



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## The Report of the 19th ATAIC Annual Technical Conference

### Theme: (The Impact of Tax Policies on Investment)

November 17-18, 2025 (7:30 - 12:30) GMT

The 19th ATAIC Annual Technical Conference was held virtually, bringing together tax experts, administrators, representatives from member countries and international organizations. The conference focused on the relationship between tax policies and investment, exploring how tax administrations can design and implement policies that attract investment while ensuring sustainable revenue mobilization. Key topics included moving beyond traditional tax incentives, the importance of transparency and digital transformation, and enhancing regional and international cooperation.

#### Conference Objectives:

- Discuss the design of tax policies to stimulate investment in vital sectors.
- Achieve a balance between tax fairness and providing investment incentives.
- Support digital transformation and innovation as a cornerstone of modern economies.
- Promote transparency and stability in tax legislation to build investor confidence.

#### Participants and Sessions:

The conference was attended by experts and representatives from various member countries and international organizations.

## Agenda

ATAICPS@ATAICTAX.ORG (افتراضي) ZOOM عبر منصة 2025م (18-17) نوفمبر

17 First Day - Monday 17 November, 2025 07:30 AM – 12:00 PM (GMT)

## OPENING SESSION

Qur'an Recitation

07:30– 07:40

Introductory Video

07:40– 07:45

Remarks of the ATAIC Secretary - General

07:45– 07:50

Mr. Badr Al-Tamam Muhammad Saad

Remarks of the ATAIC President (Türkiye )

07:50– 07:55

Mr. Muharrem Korkmaz

07:55– 08:00

Break

First Session Moderator Dr. Ali Abdelrahman

The First Presentation from Lebanon

08:00– 08:30

Ms. Rita Bou Habib / Ms. Rima Al-Hajj Shehadeh

The Second Presentation from Palestine

08:30– 09:00

Ms. Reeham Al nobani

The Third Presentation from Saudi Arabia

09:00– 09:30

Mr.Omar Almousa

09:30– 09:50

Break

The Fourth Presentation from Tunisia

09:50– 10:20

Mr. Imad Zaair

The Fifth Presentation from Iraq

10:20– 10:50

Ms. Ansam Alawi Ibrahim

The Sixth Presentation from Sudan

10:50– 11:20

Dr. Salah Omar

11:20– 12:00

Q&amp;A



## Agenda

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17 Second Day - Tuesday 18 November, 2025 07:30 AM – 01:00 PM (GMT)

## Second Session Moderator Mr. Morteza Mollanazar

07:30– 08:00

The First Presentation from CATA

Dr. Esther A.P Koisin

08:00– 08:30

The Second Presentation from WATAF

Mr. Jules Tapsoba

08:30– 09:00

The Third Presentation from ATAF

Ms. Joy Ndubia

09:00– 9:40

Q&amp;A

09:40– 10:00

Break

## Third Session Moderator MR. Ahmet Coşkun YILDIRIM

10:00– 10:30

The First Presentation from IMF

Mr. Christophe Waerzeggers

10:30– 11:00

The Second Presentation from Türkiye

Mr. Orhan Elçi

11:00– 11:30

The Third Presentation from Afghanistan

Mr. Sayed Barack Sadat

11:30– 12:00

The Fourth Presentation from Bangladesh

Mr. Dewan Mohammad Gholam Kibria

12:00– 12:40

Q&amp;A

## CLOSING SESSION

12:40– 12:50

Remarks of the Participants Representative

Ms. Tahani Mukalled

12:50– 01:00

Remarks of the ATAIC Secretary General

Mr. Badr Al-Tamam Muhammad Saad





تأثير السياسات الضريبية على الاستثمار  
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Day 1: November 17, 2025  
Opening Session

The conference was opened with a recitation of verses from the Holy Quran, followed by a video presentation highlighting the establishment and work of the Association and its Permanent Secretariat.

**Mr. Badr Al-Tamam Muhammad Saad, ATAIC Secretary-General**, welcomed the attendees, appreciating the ATAIC's role as a platform for discussion and exchange of expertise among member countries. He emphasized the importance of continuing dialogue to develop tax systems to be more efficient, fair, and effective in supporting the economies of the ATAIC's members by discussing how to design tax policies to stimulate investment in promising sectors, achieve a balance between tax fairness and investment incentives, support digital transformation and innovation, and focus on the role of transparency and stability in building investor confidence. He concluded his speech by hoping the conference would produce practical recommendations that contribute to shaping tax policies supportive of investment and sustainable development in Islamic countries.

**MR. BADR AL-TAMAM MOHAMMAD  
SAAD AHMED**

ATAIC SECRETARY - GENERAL

- Acting Secretary-General of the Taxation Chamber (October 2024)
- Secretary - General of the Association of Tax Authorities of Islamic Countries (October 2024)
- Bachelor of Accounting, Cairo University - Khartoum Branch.
- Master's in Accounting and Finance, Sudan University of Science and Technology.
- Certified Public Accountant (CPA) certificate, Arab Institute for Accounting and Auditing - Iraq, Baghdad.
- Date of Appointment: 1986
- Worked in all departments and sections of the Tax Chamber.
- Numerous training courses inside and outside Sudan.
- Diploma in English Translation, National Center for Languages.



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**Mr. Muharrem Korkmaz**, in his speech on behalf of the **ATAIC's President (Mr. Bekir Bayrakdar)**, welcomed the attendees to the conference, noting that the topic of the impact of tax policies on investment was timely. He explained that the global economy is undergoing rapid transformation, with the digital economy posing a dynamic challenge to traditional tax systems. Fair and stable tax policy is a crucial catalyst for investor confidence, attracting investments, and promoting sustainable growth. The conference aims to explore how tax systems can balance efficiency and flexibility, and national priorities with international coherence, enhancing the collective understanding of using tax policy to promote investment and inclusive development in the digital age.

**MR. BEKIR BAYRAKDAR**

CHAIRMAN OF THE 19TH ATAIC TECHNICAL  
CONFERENCE, COMMISSIONER OF REVENUE  
ADMINISTRATION, TÜRKİYE

Bekir Bayrakdar graduated from Istanbul University, Faculty of Political Sciences in 1995. In 1996, he was appointed as Assistant Tax Inspector and in 2001 as Tax Inspector. Between 2005 and 2008, he served as the Head of Kocaeli Tax Office. He was then appointed as Istanbul Treasurer. He served in this position between 2008 and 2014, and in 2014 he became the General Director of Accounting. After serving in this position for one year, he took office as the Head of Istanbul Tax Office in 2015. Bekir Bayrakdar, who served in this position for four years, has been serving as the Commissioner of the Revenue Administration since 2019.

**DR. MUHARREM KORKMAZ**

HEAD OF GROUP, TURKISH REVENUE ADMINISTRATION

He completed his Bachelor of Arts in Economics at Selçuk University, spending one semester at the **Wroclaw University of Economics** as an exchange student. He also received a second bachelor's degree starting at Marmara University, transferring and graduating from the Department of Finance at **Ankara Hacı Bayram Veli University**. He completed his master's degree in economics at Selçuk University with a dissertation titled "The Effects of Tax Burden on Economic Growth in Türkiye(1988–2010)." He earned his Ph.D. in economics from Selçuk University with a dissertation titled "The Effects of European Central Bank Policies on Selected European Union Member Countries and Türkiye."

He received certificates as a **sworn-in certified public accountant, independent auditor, and expert witness**. He began his career as an assistant tax inspector at the Tax Inspection Board of the Ministry of Finance. He also served as an Educational Inspector in the Education Department,

as a **Coordinator and subsequently as Head of Department at the Tax Audit Board**. Moreover, he served as a member of the Tax Council's study groups and as chairman of the Academic Studies Commission of the Tax Inspectors Association. **Since July 2024, he has been Head of Group at the Turkish Revenue Administration.**





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## First Session

Session Moderator: Dr. Ali Abdel Rahman (Sudan)  
Director General of STC Red Sea State

DR.OSMAN MOHAMMED ABKAR, ATAIC ASSISTANT SECRETARY-GENERAL, INTRODUCED THE SESSION MODERATOR, DR. ALI ABDEL RAHMAN, WITH A BRIEF SUMMARY OF HIS BIOGRAPHY.



## DR. OSMAN MOHAMMED ABKAR

ATAIC ASSISTANT SECRETARY-GENERAL

A highly experienced accounting and taxation expert with over 24 years of service at the Sudan Tax Chamber, where he progressed through multiple leadership roles, most recently as Director of Federal Taxes in Khartoum State. He currently serves as the Assistant Secretary-General of the Association of Tax Authorities of Islamic Countries (ATAIC).

He is an accomplished university lecturer and certified trainer, delivering specialized programs in accounting, auditing, taxation, financial analysis, and budgeting across Sudan in collaboration with national institutions and international organizations such as UNDP, the African Development Bank, and the World Bank.

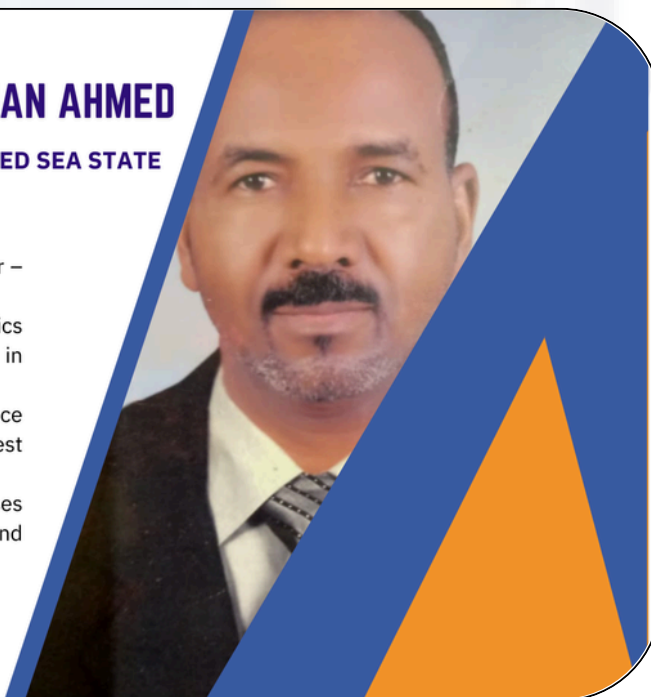
He has represented Sudan in numerous international conferences and served on high-level committees, including VAT evaluation, double taxation treaty discussions, and OECD technical workshops on VAT digitalization.

He holds a Bachelor's degree with honors, a Master's degree, and a PhD in Accounting and Finance, along with the Sudanese Certified Chartered Accountant (SCCA) qualification, and has published several academic papers and professional studies.



## DR. ALI ABDELRAHMAN AHMED

DIRECTOR GENERAL OF STC RED SEA STATE

**Nationality:** Sudanese**Current Position:** Director General, Taxation Chamber – Red Sea State, Sudan**Academic Qualifications:** BSc in Economics (Accounting) – University of Khartoum; MSc & PhD in Accounting & Finance – University of Gezira**Professional Experience:** Senior tax administrator since 1986; served as Director General in Blue Nile, West Kordofan, and Central Darfur Taxation Chambers  
**International Participation:** Attended advanced courses and workshops in India, Egypt, China, Rwanda, and Russia on taxation and financial management

This session featured presentations from member countries about their experiences.

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## Presentation 1 (Lebanon)

## Title: Tax Policies as a Strategic Tool to Enhance Investment in Lebanon

## Presenters:

**Ms. Rita Bou Habib** - Director of the Department of Administrative and Financial Planning and Coordination, VAT Administration**Ms. Rima Al-Hajj Shehadeh** - Director of the Central Taxpayer Services and Information Department – Ministry of Finance**MS. RITA BOU HABIB**DIRECTOR OF THE DEPARTMENT OF  
ADMINISTRATIVE AND FINANCIAL PLANNING  
AND COORDINATION, VAT ADMINISTRATION

Rita Bou Habib is a Lebanese tax administration expert with more than 25 years of experience. She currently serves as the Head of the Planning, Administrative, and Financial Coordination Department at the VAT Directorate, where she oversees technical and administrative units and prepares draft strategic and operational plans.

Rita has contributed to drafting and amending key tax laws, including the Value Added Tax law, the Income Tax law, and the Tax Procedures Law, and she also participated in preparing national budgets. She serves as the tax administration's coordinator with the IMF, METAC, and UNDP.

She also took part in drafting the Oil and Gas Tax Law. In addition, she works as a lecturer at the Basil Fuleihan Institute and at the Lebanese University, teaching subjects related to taxation, tax procedures, and the automatic exchange of information.

Rita holds two master's degrees from the Lebanese University.

**MS. RIMA AL-HAJJ SHEHADEH**·DIRECTOR OF THE CENTRAL TAXPAYER  
SERVICES AND INFORMATION  
DEPARTMENT – MINISTRY OF FINANCE

Reem Al-Hajj Shhada has extensive experience in tax administration, electronic system development, and tax policy analysis. She has led a number of pioneering digital projects, including improving the taxpayer database, updating economic activity codes, and establishing modern tax call centers in cooperation with international partners.

Reem is distinguished by her ability to provide practical solutions, work through multi-stakeholder collaboration, and prepare precise analyses to support the decision-making process.

She is also fluent in three languages: Arabic, French, and English.





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## Key Points of the Presentation

**The Fundamental Role of Tax Legislation:** Attracting local and foreign investments; providing financial resources for the state; amending policies to keep pace with economic developments.

**Key Factors for Stimulating Investment:**

- Territorial tax system: Taxes are levied only on domestic income, reducing double taxation and attracting multinational companies.
- Unified tax procedures law to facilitate procedures for all taxpayers.
- Investment Promotion Law (2001): Establishment of "IDAL" to encourage investment in productive sectors (industry, agriculture, tourism, technology).

**Additional Incentives:**

- Division of Lebanon into investment zones with tax exemptions of up to 10 years.
- Establishment of special economic zones (Tripoli – 2008, and recently, modern technology industry zones).
- Exemptions include: Corporate income tax on profits; Salaries and wages for workers; Customs duties and import fees for machinery and equipment; Real estate buildings and structures in special economic zones.

**Other Tax Exemptions:**

- Profits of industrial establishments in underdeveloped areas for 10 years.
- Tax deduction on export profits (50%–75%).
- Exemptions for environmental industries for 9 years.
- Support for startups with a tax deduction for 5 years.
- VAT exemptions on agricultural machinery, fertilizers, fodder, pesticides, and raw materials for certain industries.

**Investment Challenges in Lebanon:**

- Security situation and the impact of Israeli aggressions on some sectors.
- Infrastructure affected by the Syrian displacement crisis.
- High operating and production costs.
- Halt of the international banking system and its impact on liquidity and financial confidence.

**Measures to Enhance Investment:**

- Reactivation of essential infrastructure (airports and vital projects).
- Development of the tax system to keep pace with international best practices.
- Accelerating and simplifying customs procedures and digitizing them.
- Increasing double taxation agreements with other countries.

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## Presentation 2 (Palestine)

## Title: The Impact of Tax Policies on Investment

## Presenter:

Riham Al-Noubani – Tax Auditor, Ministry of Finance – General Directorate of Income Tax •



## MS. RIHAM AL-NOUBANI

TAX AUDITOR, MINISTRY OF FINANCE –  
GENERAL DIRECTORATE OF INCOME TAX

- than eight years of experience in auditing, processing tax files, and preparing financial reports.
- She holds a bachelor's degree in accounting and a master's degree in accounting and auditing from Birzeit University.
- She has extensive practical experience in applying tax policies and implementing financial regulations.



## Key Points of the Presentation

**Palestinian Economic Reality:**

Flexibility of the economic sector and its ability to grow despite political challenges; Existence of highly competent human resources and leadership in technology and digital transformation; Investment supported by youth and institutions capable of innovation.

**Palestinian Tax System:**

Relatively modern and updated to keep pace with international standards and policies of neighboring countries; Facilitates communication between taxpayers and tax authorities and simplifies procedures; Balances stimulating investment and ensuring tax fairness.

**Digital Transformation:**

Digitization of tax procedures to facilitate registration, filing returns, paying taxes, and obtaining incentives; Reduces time and operational costs for investors; Enhances tax compliance and increases investor predictability of procedures.

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**Digital Transformation and Facilitating Tax Compliance:**

The digital tax system enables taxpayers to know the amounts due accurately without guesswork; Digital notifications remind taxpayers of due taxes and required procedures; Goal: Reduce risks, simplify procedures, and make tax compliance easier and less complex; Digital transformation produces unified databases and accurate financial and economic reports that help investors make investment decisions based on data, not guesses.

**Investment Climate in Palestine:**

Palestine is characterized by exceptional specificity due to political and economic circumstances; Government efforts to improve the business environment include: Updating laws and legislation to support investments; Existence of an investment promotion agency to facilitate procedures through a single window; Providing incentives to investors to enhance confidence and reduce risks.

**Incentive Package for Investors:****Objectives of Incentives:**

Attract investments, promote economic and social development, create job opportunities, and protect the environment.

**Key contents of the incentive contract:**

Party and investor data; Type of activity and project location.

**Types of Incentives:**

Tax exemptions, exemption from customs duties, import facilities, logistical and financial support.

**Investor Obligations:**

Employ local workers, adhere to environmental specifications, implement the project within a specified period.

**Time Frame:**

Contracts are for a fixed duration to ensure project sustainability and assess economic impact before renewing incentives.

**Impact of Incentives on Investment:**

Increase in the number of projects benefiting from incentives annually (2018–2021) despite challenges, with an increase in invested capital.

**Attractive Sectors:**

Finance, tourism, renewable energy, agriculture, technology.

· Financial and tax incentives reduced investment costs and made small and medium projects more attractive.

**Model Projects:****Fairtrade Palestine:**

Supporting agriculture, exporting products to international markets, creating job opportunities; Nour Palestine for Solar Energy: Installing solar panels on schools with government support.

**Balancing Incentives and Tax Revenues:**

Temporary tax exemptions applied for a limited period, then taxes are gradually applied; Linking incentives to results, not just activity, with monitoring of the project's economic performance; Enhancing transparency by publishing lists of projects benefiting from incentives; Activating digital transformation programs to facilitate granting incentives and speeding up procedures.





### Challenges Facing Investment in Palestine:

Occupation restricts the movement of individuals and goods and affects infrastructure; Limited natural resources reduce investment opportunities in some sectors; Reliance on the Israeli financial clearance system makes public revenues susceptible to political fluctuations.

### Paper Recommendations:

Continue structural reforms of the tax system; Enhance coordination between financial and regulatory bodies; Expand the use of technology and digitization; Create new investment opportunities and employ labor; Maintain balance between attracting investment and achieving public revenues; Improve transparency and financial accountability; Encourage local small and medium projects through temporary, progressive exemptions.

### Summary:

Palestine's experience in tax and investment reflects the will of its institutions to develop an effective and fair tax system despite exceptional challenges; Focus on digital transformation, investment incentives, and financial transparency creates a sustainable environment for investment; Goal: Promote economic development, support innovation, and encourage local and foreign investors to invest in Palestine.



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## Presentation 3 (Saudi Arabia)

## Title: Implementation of E-Invoicing in the Kingdom of Saudi Arabia

## Presenter:

**Mr. Omar Al-Mousa** - General Director of Customer Experience and Service Improvement, and Director of the E-Invoicing Project



## MR. OMAR AL-MOUSA

GENERAL DIRECTOR OF CUSTOMER  
EXPERIENCE AND SERVICE  
IMPROVEMENT, AND DIRECTOR OF  
THE E-INVOICING PROJECT

- His Excellency Mr. Omar Al-Mousa serves as the Director General of Customer Experience and Service Improvement, in addition to his role as the Project Director for Electronic Invoicing in the Kingdom of Saudi Arabia.
- He brings extensive experience, having held numerous leadership and executive positions in both the public and private sectors. He has contributed significantly to enhancing customer experience and implementing digital transformation initiatives within government services.



## Key Points of the Presentation

## Introduction and Importance of E-Invoicing:

E-invoicing is the conversion of all paper invoices into electronic invoices.

## Main Goal:

Secure and unified exchange of invoices between companies, government, and consumers; Accelerate procedures and reduce administrative costs resulting from manual errors; Enable the government to make decisions based on accurate and instant data; Promote fairness and competition among taxpayers.

## Stages of E-Invoicing Implementation:

## Phase One (December 2021):

Issuance and storage of electronic invoices (Pilot); Awareness and preparation of taxpayers through workshops and guidance manuals.

## Phase Two:

Obliging taxpayers to link their systems to e-invoicing; Starting with large taxpayers, then small ones; Supporting e-invoicing via smart applications, cashier devices, or cloud solutions.



### Benefits:

#### For Companies:

Reduce cost of paper operations and errors; Accelerate digital transformation and provide accurate data; Possibility of issuing invoices free of charge for small taxpayers.

#### For Government:

Collect accurate and instant data; Enhance tax compliance and reduce evasion; Support analysis and decision-making.

#### For End Consumer:

Ease of verifying invoice validity via QR Code; Ensure transparency of operations.

### Challenges and Solutions:

#### Key Challenges:

Difficulty applying the system to a large number of taxpayers (over half a million establishments); Small taxpayers do not possess advanced accounting systems.

#### Adopted Solutions:

Provide a free platform for small taxpayers to issue invoices; Cooperate with service providers to provide technical and financial support to small taxpayers; Use artificial intelligence to respond to taxpayer inquiries; Implement workshops and simulate electronic linking to facilitate the process.

#### Implementation Period:

Legislation for e-invoicing began in May 2021; The pilot phase was launched in December 2021; Linking large taxpayer systems occurred about a year after launch.

#### Impact of E-Invoicing on Investment:

Create new business opportunities for local and international tech companies; Enhance transparency and fairness in commercial exchange; Support decision-making for investors through accurate data.

#### Project Success Results:

Over 11 billion electronic invoices since 2023; Issuance success rate over 99%; Over 400,000 taxpayers linked to the platform, with 200,000 devices; Involvement of over 250 companies in developing the operational model.

#### Recommendations Derived from the Saudi Experience:

Start with large taxpayers then small ones to facilitate gradual transition; Provide free or low-cost solutions for small taxpayers; Cooperate with local and international service providers to support implementation; Design a unified invoice model to facilitate linking with all economic activities; Use artificial intelligence and digital tools to support taxpayers and respond to their inquiries; Enhance trust and privacy in dealing with data to ensure taxpayer participation.



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## Presentation 4 (Tunisia)

## Title: The Role of Tax Legislation in Enhancing Tax Compliance and Combating Evasion

## Presenter:

**Mr. Imad Al-Zaier** - Director General at the General Directorate of Studies and Tax Legislation - Ministry of Finance

**MR. IMAD AL-ZAIER**DIRECTOR GENERAL AT THE GENERAL DIRECTORATE OF  
STUDIES AND TAX LEGISLATION - MINISTRY OF FINANCE

- 1995: Third-cycle degree in Public Finance, specializing in Taxation – Institute of Customs and Tax Economics, Algeria.
- 1992: Bachelor's degree in Law, specializing in Private Law – Faculty of Law and Economic Sciences, Sousse.

## Professional Experience:

- 2025: Director General, General Directorate of Tax Studies and Legislation.
- 2022–2024: Financial Expert, General Tax Authority – State of Qatar.
- 2018: Director General, Head of the Tax Policy Analysis and Planning Unit.
- 2016: Director, General Directorate for Monitoring Major Projects, Ministry of Finance.
- 2011–2016: Director of Transaction Taxation (VAT, consumption duties, and turnover taxes).
  - Head of the Indirect Tax Reform Team (2013–2016).
- Member of boards of several institutions, including the Agency for the Promotion of Industry and Innovation and the Tunisian Pharmaceutical Industries Company.
- Member of the Tunisian Financial Analysis Committee at the Central Bank (2013–2015).
- Drafting Finance Laws and related legal texts.
- Preparing administrative memoranda and providing technical opinions on tax legislation.
- Delivered VAT training for Ministry of Finance staff in Cairo (2016).
- Taught taxation at national training institutions and universities.



## Key Points of the Presentation

**Relationship between Tax Legislation and Investment:**

Tax legislation is a fundamental factor in attracting investment and encouraging tax compliance.

• Factors Influencing Investors: Tax incentives and reductions; Ease of access to tax information; Stability of the legal and economic environment; Flexibility of administrative procedures and digitization.

**Characteristics of the Tunisian Tax Legislation:**

Diversity and Flexibility of Tax Legislation:

Direct taxes (on natural and legal persons); Indirect taxes (consumption, value-added tax, selective tax).

**Diversity of Tax Resources:**

Tax financing constitutes about 75% of state resources; Distribution of tax burden across various transactions and incomes.

**Investment-specific Legislation:**

Laws for exemptions and incentives for industrial and priority sectors; Encouraging small investors to regularize within the tax system.



### Digital Simplification and Modern Procedures:

Gradual implementation of e-invoicing from large to small taxpayers; Use of technological tools to enhance tax compliance.

### Combating Tax Evasion:

Tax evasion affects the general budget, tax fairness, and the investment environment; Distinction between: Classic tax evasion (illegal); Tax avoidance (exploiting legal privileges).

### Tools to Combat Evasion:

Clear and precise legal texts; Digitization of procedures and facilitating compliance; Administrative and criminal penalties when necessary; Enhancing international cooperation for information exchange.

### Key Laws and Regulations:

#### General Tax Code:

Includes corporate tax, income tax, value-added tax, and selective tax; Contains unified procedures for auditing and tax disputes.

#### Specific Investment Law (2017):

Focuses on industrial and priority sectors and sets stimulating tax privileges.

### Key Lessons Learned:

Clarity and stability of tax legislation → stimulates investment and limits evasion; Simplification of procedures and digitization → increases tax compliance and strengthens trust between the investor and the administration; Targeted tax incentives → encourage investment in value-added sectors; Follow-up and supervision of incentives → to ensure their legitimate use.

### Conclusion:

Tunisian tax legislation seeks to achieve a balance between collecting state financial resources and encouraging local and foreign investment; Focus on tax compliance, simplification of procedures, legal stability, and investment incentives forms a solid foundation for economic growth.



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## Presentation 5 (Iraq)

## Title: The Tax System in Iraq and the Impact of Tax Policies on Investment

## Presenter:

**Ms. Ansam Allawi Ibrahim** - Statistics and Research Department, General Commission for Taxes – Ministry of Finance

**MS. ANSAM ALLAWI IBRAHIM**

STATISTICS AND RESEARCH  
DEPARTMENT, GENERAL COMMISSION  
FOR TAXES – MINISTRY OF FINANCE

Ms. Ansam Alawi Ibrahim works in the Statistics and Research Department at the General Tax Authority and has expertise in administrative and tax-related fields.

She participates in the preparation and follow-up of studies and research related to the development of the tax system and the improvement of the investment environment.

She believes in the importance of updating tax policies in line with international standards to enhance fairness and efficiency in tax collection. She also seeks to contribute to improving institutional performance and supporting economic reform efforts in Iraq.



## Key Points of the Presentation

**Gratitude and Appreciation:**

Thanks to the organizing bodies, participating countries, and experts for their efforts in making the conference a success; Appreciation to the working teams that contributed to good preparation, organization, and creating a stimulating professional environment.

**Paper Objectives:**

Clarify the relationship between tax policy and investment in Iraq; Present the main challenges facing the tax system; Propose tax reforms that support sustainable development and enhance the confidence of local and foreign investors.

**Relationship between the Tax System and Investment:**

Investment is the main driver of economic growth; Tax policies encourage investment when they are fair and clear, or hinder it if complex and unstable.

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**Current Direction of the Iraqi Government:**

Comprehensive tax reform to support investment; Simplification of procedures and digital transformation to reduce bureaucracy; Providing clear tax incentives and exemptions for new projects.

**Legal Framework of the Iraqi Tax System:****Income Tax Law No. 113 of 1982:**

Imposes tax on individuals and companies according to the type of activity.

**Real Estate Tax Law No. 162 of 1959:**

Imposes tax on real estate properties.

**Oil Company Income Tax Law No. 19 of 2010:**

Specific to oil companies.

**Investment Law No. 13 of 2006:**

Provides tax incentives and exemptions of up to 10 years for some projects.

**Tax Incentives:**

Exemptions of up to 10 years for investors in important sectors: Trade, industry, information technology, hotels, hospitals, housing projects; Reductions on profit taxes; International double taxation avoidance agreements to enhance investor confidence.

**Conditions:**

Submit profit accounts and submit a formal request to obtain the exemption, and assess the impact of the investment on the state.

**Tax Challenges:**

Tax evasion and loss of revenue; Complexity of procedures and multitude of instructions; Lack of legislative stability; Problems of international double taxation.

**Proposed Solutions:**

Enhance digital transformation to reduce corruption and bureaucracy; Apply an electronic auditing system and electronically link state institutions; Activate international agreements and set a long-term tax vision.

**Expected Effects of Tax System Reform:**

Attract foreign and local investments; Support small and medium projects; Increase non-oil revenues; Improve the business environment and increase trust between the state and taxpayers.

**Recommendations:**

Develop tax legislation to support the investor and simplify procedures; Activate a comprehensive electronic system for tax accounting; Enhance cooperation between government institutions; Spread tax awareness and ensure fairness and transparency; Support productive and sustainable projects to promote economic development.

**Summary:**

The relationship between the tax system and investment represents a strategic axis for economic development. Achieving a balance between state requirements and stimulating investment activity is a fundamental element for building a strong, diversified, and sustainable economy.

The Iraqi government and the General Tax Authority are working on fundamental reforms to enhance justice, transparency, simplify procedures, and adopt modern technology to attract local and foreign investments and achieve prosperity and sustainable development.

## Presentation 6 (Sudan)

## Tax Policies in the Field of Investment Promotion (The Sudanese Experience)

## Presenter:

Dr.Salah Omar Abdul Ghani, Director General of Taxpayer Services Department



## DR.SALAH OMAR ABDUL GHANI

DIRECTOR GENERAL OF TAXPAYER ,  
SERVICES DEPARTMENT

## ■ Qualifications and Experience:

- Graduate of Cairo University – Khartoum Branch (1985).
- Joined the Tax Authority in 1986.
- Holds a PhD in Accounting from Al-Neelain University (2009).

## ■ Current Position:

- Director of the General Directorate of Taxpayer Services.

## ■ Professional Participation:

- Participated in numerous conferences and workshops both inside Sudan and abroad, presenting Sudan's papers at Tax Authorities' conferences in:
  - Jordan
  - Qatar
  - Mauritania



## Key Points of the Presentation

**Objective:**

To review Sudan's experience in using tax policies to stimulate investment, focusing on the available tax incentives and benefits.

**Firstly: Concept of Tax Policy**

- Tax policy is an economic tool that affects investment costs and expected returns.
- It aims to:
  - Attract local and foreign investments.
  - Direct investment towards priority sectors (agriculture, industry, technology).
  - Improve company competitiveness and protect investor returns.

**Secondly: Tools of Tax Policy**

- Tax Exemptions: Full or partial, permanent or temporary.
- Selective Reductions: Reducing the tax rate for specific sectors.
- Tax Deferral: Postponing tax collection, in whole or in part, for a specified period.
- Loss Carryforward/Carryback: Using past or future losses to offset profits.
- Investment Allowance: Deducting part of the cost of new assets or projects in the first year.



### Thirdly: The Tax System in Sudan

#### • Direct Taxes:

- Income Tax: On individuals and companies.
- Capital Gains Tax: On the sale of real estate and intangible assets.
- Stamp Duty: On transactions and documents.
- Global Taxes on Citizens Working Abroad.

#### • Indirect Taxes:

- Value Added Tax (VAT): Imposed in 2001, starting at 10% then rising to 17%. Includes sales of goods and services, with exemptions for basic and agricultural goods.
- Customs Duties: On imports and exports.
- Local Fees: Imposed by state governments according to the federal system.

### Fourthly: Tax Policies for Investment in Sudan

- Focus on agricultural (plant and animal), industrial, and service sectors.

#### • Competitive Advantages:

- Vast agricultural land (>1 million acres).
- Massive water resources (rivers, groundwater, rainfall).
- Large livestock wealth (>100 million head).
- Mining resources (gold, other minerals).

#### • Tax Incentives:

- Income tax for agricultural companies: 0 - 2%.

#### • Industrial sector: 15%.

- 30% investment allowance in the first year for new projects.
- Exemptions on modern machinery and equipment.
- "One-stop shop" system to facilitate tax procedures.
- Self-assessment system for taxpayers.

### Fifthly: Free Zones and Markets

- Full exemption from taxes and duties on:
  - Company profits.
  - Foreign employees working in them.
  - Incoming and outgoing goods and services.
- Flexibility: The Council of Ministers can grant additional exemptions to facilitate investment.

### Sixthly: Opportunities and Challenges

#### • Opportunities:

- Attracting foreign and local investment.
- Benefiting from bilateral and regional tax agreements.
- Enhancing digital transformation and e-invoicing.

#### • Challenges:

- Decline in tax revenues due to war and sanctions.
- Weak infrastructure (roads, electricity, energy).
- Impact of local taxes on investment incentives.

### Seventhly: Recommendations

- Continue developing and updating tax legislation every ten years.
- Simplify procedures and integrate them into a comprehensive digital system.
- Enhance regional cooperation among tax authorities to exchange expertise.



Day 2: 18 November 2025  
Second Session

Session Chair: Mr. Morteza Molanazar (Iran)

A freelance translator and teacher with extensive experience

**Dr. Osman Mohamed Abkar**, Assistant Secretary General, introduced the chair of the second session, Mr. Morteza Molanazar, providing a brief overview of his biography.

**MR. MORTEZA MOLLANAZAR**A FREELANCE TRANSLATOR AND TEACHER WITH  
EXTENSIVE EXPERIENCE

- A freelance translator and teacher with extensive experience.
- Joined the Iranian Tax Administration in 1999.
- Has served in multiple departments, primarily focusing on:
  - Double Taxation Agreements
  - International Affairs
  - Tax Training
- Has translated numerous books and articles on taxation into Farsi.
- Has also authored several books in the field.



This session featured presentations from major international tax organizations to set the global and regional context.

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## Presentation 1 (CATA)

### Building Beyond Incentives: Building Investor Confidence through Transparency and Tax Reform

#### Presenter:

**Dr. Esther Kuizen** – Executive Director of (Commonwealth Association of Tax Administrators - CATA) and Chair of NTO



#### DR ESTHER A. P. KOISIN

EXECUTIVE DIRECTOR, COMMONWEALTH  
ASSOCIATION OF TAX ADMINISTRATORS (CATA)

Dr. Esther A. P. Koisin has more than 30 years of experience in tax administration, with a strong specialization in international taxation. She was appointed Executive Director of the Commonwealth Association of Tax Administrators (CATA) in January 2024, after serving in senior roles at the Inland Revenue Board of Malaysia (IRBM).

At IRBM, she most notably served as Director of International Taxation, where she shaped Malaysia's policies in tax treaties, transfer pricing, mutual agreement procedures, and information exchange. She also led the country's preparations for the global minimum tax, tackling challenges from the digitalisation of the global economy.

Dr. Koisin holds degrees in Economics from the University of Malaya, Law from the University of London, and a Doctorate in Management from Universiti Utara Malaysia.

Her expertise and leadership continue to guide international tax policy and capacity-building across the Commonwealth beyond.



## Key Points of the Presentation

### Introduction

The Global Minimum Tax is reshaping investment decisions worldwide.

Tax policy has become a strategic factor for investors, not just a cost element.

There is now an urgent need to move from tax incentives to building trust through transparency.

#### Why Move Beyond Incentives?

Incentives often provide short-term gains.

#### Today, investors are looking for:

- Stability
- Clear rules
- Tax fairness
- The goal is to shift from a "transactional" relationship to one based on "sustained trust."

#### Transparency as a Strategic Asset

Transparency increases investor confidence and reduces investment risks.

### International Models:

- Asian and African initiatives
- Digital reforms in: Kenya, Malawi, Jamaica
- Stakeholder engagement in: Barbados, Sri Lanka
- Successful reforms from CATA countries
  - Digitalization: Rwanda, Ghana, Fiji
  - ESG alignment: Sri Lanka, Trinidad and Tobago
  - Legal simplification: Barbados, Guyana
- A notable example: VAT reform in Fiji increased GDP.

### Principles of Successful Reform

- Simplification: Clear and easy-to-apply rules
- Fairness: Equal treatment for all taxpayers
- Digitalization: Efficiency and improved compliance
- Participation: Engaging all stakeholders in policymaking

### Strategic Recommendations and Benefits

#### A) Recommendations:

- Country-by-Country Reporting
- Tax governance aligned with ESG
- Regional cooperation to enhance transparency

#### B) Benefits:

- For governments: Increased revenue and improved compliance
- For companies: Enhanced reputation and lower capital costs

### Conclusion

Transparency has become an indispensable strategic asset.  
 Cooperation among countries is key to attracting sustainable investment.  
 The aim is to make tax transparency a cornerstone of economic prosperity.



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## Presentation 2(WATAF)

## The Impact of Tax Policies on Investment - Evidence and Lessons Learned from West Africa

## Presenter:

Mr. Jules Tapsoba – Executive Secretary of WATAF (West Africa Tax Administration Forum)



## MR. JULES TAPSOBA

**ECONOMIST | TAX EXPERT | EXECUTIVE SECRETARY,  
WEST AFRICAN TAX ADMINISTRATIONS FORUM (WATAF)  
EMAIL: JATAPSOBA@GMAIL.COM**

**Jules Tapsoba** is a distinguished economist and tax expert, currently serving as the **Executive Secretary of the West African Tax Administrations Forum (WATAF)**.

He has extensive expertise in public finance, taxation, and international economic relations.

Previously, he held senior roles in the **Burkina Faso Tax Administration**, including **Special Advisor to the Prime Minister**.

He has also supported regional development through assignments with **ECOWAS** and **UEMOA** in Nigeria.

Mr. Tapsoba is a member of the **IMF Experts Panel**, an accredited **TADAT** evaluator, and a consultant to organizations such as the World Bank, **EU**, **UNICEF**, and **USAID**.



## Key Points of the Presentation

## Main Message:

He presented a regional perspective on harmonizing tax policies to attract investment and promote economic development.

## Regional Framework:

He highlighted WATAF's cooperation with ECOWAS and UEMOA to establish a balanced and transparent tax policy framework across West Africa.

## Key Initiatives:

- Harmonizing VAT (with a minimum rate of 10%) and corporate tax rates.
- Implementing a regional directive for better management of tax expenditures and incentives.
- Developing a regional database to support effective tax policy design.

## Key Findings:

- Incentives alone are not sufficient to attract investment.
- Stability and administrative simplicity matter more than tax rates.
- Digitalization enhances compliance and trust.
- Regional coordination is needed to prevent harmful tax competition.

### Challenges:

- Frequent changes in tax laws.
- Weak coordination among financial authorities.
- Limited evaluation of tax incentives.
- Growth of the informal economy.
- Insufficient data availability.

### Recommendations:

- Rationalize incentives based on clear and transparent evaluations.
- Strengthen policy stability and future predictability.
- Expand digitalization to improve efficiency.
- Support regional coordination through WATAF.
- Institutionalize monitoring and evaluation systems.

### Role of WATAF:

- Supporting regional cooperation and experience sharing.
- Building the capacity of tax administrations.
- Enhancing data-driven policymaking.
- Promoting fair and transparent tax policies.

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## Presentation 3(ATAF)

## How Can Tax Administration Be a Catalyst for Investment?

## The Role of Digital Transformation in Building Efficiency, Simplification, and Certainty

## Presenter:

**Ms. Joy Dabie** – Head of Digital Transformation for the Tax Administration IT Management System for the Africa Project at ATAF (African Tax Administration Forum)

**MS. JOY WARUGURU NDUBAI-NGIGI, LL.M.**

THE DIGITAL TRANSFORMATION LEAD UNDER THE IT TAX ADMINISTRATION SYSTEM FOR AFRICA PROJECT AT (ATAF)

Through her work at ATAF she has been leading the development of an IT platform for Automatic Exchange of Information and managing ATAF's IT infrastructure technical assistance to various member countries in their modernization programs. She is currently pursuing a Doctorate in Law with a focus on **international tax law at WU Vienna University of Economics and Business** and was previously a researcher at the **WU Global Tax Policy Center at the Institute of Austrian and International Tax Law (WU GTPC)**.

Her **doctoral research focuses on the regulation of special economic zones and the coherence between international tax, trade, and investment policies**. She has conducted research for UNCTAD on the relationship between taxation and international investment agreements, including work on investor-state arbitration cases involving tax issues, international tax reforms, sustainable investment, and the implications of double taxation treaties—alongside several studies specifically on **SEZs**.

Her broader research interests include tax transparency and corruption, tools to strengthen inter-agency cooperation against tax evasion and financial crimes, effective implementation of beneficial ownership standards, tax competition and current international tax policy, and the role of technology and digitalization in improving data collection and analysis by tax and financial crime authorities, as well as the digital economy and Africa's tax landscape.

She holds an **LLM in Taxation from the London School of Economics** and an **LLB from SOAS (University of London)**. Before working in Vienna, she served as a **Global Tax Advisor at ActionAid Denmark** and previously worked with **Oxfam GB (Kenya office)** and **Tax Justice Network Africa**, in addition to private-sector experience as a tax advisor at **KPMG East Africa**.



## Key Points of the Presentation

**Main Message:**

Digital transformation is a key driver for building investor trust by making tax administration more efficient and simpler.

**Shift in Approach:**

Tax authorities are moving from a traditional "command-and-control" model to a service-oriented approach, making taxpayer compliance easier.

**Critical Success Factors:****Whole-of-Government Approach:**

Digitalization cannot succeed in isolation; it requires a national digital strategy involving the entire government.

**Simplicity and Accessibility:**

User interfaces must be easy to use and accessible through multiple channels (e.g., WhatsApp, USSD codes).

**Managing New Risks:**

The use of AI and data must be transparent and fair to avoid bias (citing the Netherlands Tax and Customs Authority case).

Data protection and privacy laws are essential to maintaining taxpayer trust.



### Role of ATAF:

ATAF is launching a Technology and Innovation Hub to enhance cooperation and share affordable digital solutions among member countries.

Tax Administration and Economic Growth

### Studies show that improved tax administration:

- Increases investment in growth.
- Reduces compliance costs for businesses.
- Promotes formalization (movement into the formal economy).
- Builds investor confidence.

### Effective tax administration is associated with:

- Higher GDP per capita.
- Higher productivity.
- A smaller informal economy.

### Importance of Digital Transformation

Digital transformation has become a central pillar for developing the public sector and delivering efficient tax services.

### Its success requires:

- Full governmental integration (Whole-of-Government Approach).
- Interconnected systems and services across the government.
- Providing a "service super-highway" that creates a seamless investor experience.

### Simplicity as a Core Principle

### Simplicity is essential in the taxpayer experience:

- User-friendly electronic interfaces.
- Clear and straightforward information.
- Facilitating voluntary compliance.
- Reducing compliance burdens.

### Protecting Taxpayer Rights in the Digital Environment

### With the expansion of technologies such as AI:

- The need to guarantee the right to human intervention increases.
- Data protection, privacy, and cybersecurity are crucial.
- Transparency in the use of digital tools must be strengthened.

### Conclusion

Modern tax administration—built on digital transformation and whole-of-government integration—can be a major engine for attracting investment by providing simplicity, efficiency, and certainty.

As technology advances, safeguarding taxpayer rights and ensuring data security become essential conditions for successful transformation.

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Day 2: 18 November 2025  
Third Session

Session Chair: Dr. Ahmed Koşkun Yıldırım (Türkiye)

Revenue Expert at Turkish Revenue Administration, Ministry of Treasury and Finance

Dr. Osman Mohamed Abkar, Assistant Secretary General, introduced the chair of the third session, Dr. Ahmed Koşkun Yıldırım, providing a brief overview of his biography.



## MR. AHMET COŞKUN YILDIRIM

REVENUE EXPERT AT TURKISH REVENUE  
ADMINISTRATION, MINISTRY OF TREASURY  
AND FINANCE

He received a B.S. in Political Science and Public Administration in 2000 and an M.Sc. in Science and Technology Policy Studies in 2020, both from Middle East Technical University (METU). He is currently finalizing his Ph.D. dissertation on fintechs in the Banking and Finance Department at Başkent University.

He previously worked at the Banking Regulation and Supervision Agency (BRSA) and is currently serving at the Turkish Revenue Administration under the Ministry of Treasury and Finance.

He has extensive experience in international bank supervision, due diligence, project finance, and real estate project development—particularly in London. He has also worked in acquisition and contract management with international investor and banking groups across Turkey, the United Arab Emirates, Oman, Kenya, and the United Kingdom.

His research and publications focus on financial technologies, the digital transformation of banking, and innovation economics.



This session featured presentations from international bodies and member states on their specific frameworks and experiences.

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Presentation 4 (International Monetary Fund)  
Tax Incentive Principles (TIPs)

## Presenter:

**Mr. Christoph Wirzinger** – Executive Manager at CATA – and Deputy Director of the Tax Policy Division in the Fiscal Affairs Department of the International Monetary Fund**MR. CHRISTOPHE WAERZEGGERS**EXECUTIVE DIRECTOR, COMMONWEALTH  
ASSOCIATION OF TAX ADMINISTRATORS (CATA)

**Mr. Christophe Waerzeggers** is Deputy Division Chief in the Tax Policy Division of the IMF's Fiscal Affairs Department. Before joining FAD, he was Senior Tax Counsel in the Legal Department of the IMF.

In his current role Christophe provides oversight over and contributes to FAD's capacity development work and tax policy development agenda.

He also represents the Fund in the Platform for Collaboration on Tax, a collaboration between the IMF, the OECD, the World Bank and the United Nations.

Before joining the Fund, he was a university lecturer in tax and comparative tax law in the Netherlands and a tax lawyer in Belgium.



## Key Points of the Presentation

## Key Message:

Introduced new, ambitious guidance developed by the IMF, OECD, World Bank, and UN to help countries design and manage tax incentives more effectively.

## The Six Principles (Lifecycle Approach):

## 1. Justification:

Incentives should be based on a net social benefit and a clear, public rationale.

## 2. Design:

Incentives should be cost-based (e.g., accelerated depreciation) rather than profit-based, and include safeguards like sunset clauses.

## 3. International Considerations:

Design must consider global tax rules (e.g., Pillar 2) and avoid harmful regional tax competition.

## 4. Legislation:

Laws should be clear and minimize administrative discretion.

## 5. Implementation:

The tax administration must remain in control, ensuring compliance and inter-agency cooperation.

## 6. Evaluation:

Regular and public reporting on tax expenditures (foregone revenues) is essential.

Tool for Policymakers: TIPs serve as a benchmark for countries to self-assess and improve their incentive systems.



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Presentation 5 (Türkiye)  
Tax Policy to Support Investments

## Presenter:

Dr.Orhan Elçi : Head of Macro Analysis and Coordination Department



## MR. ORHAN ELÇİ

HEAD OF MACRO ANALYSIS AND  
COORDINATION SECTION

Orhan ELÇİ, TPY, PMP, PhD

He graduated from the Department of Public Finance at Ankara University's Faculty of Political Sciences. He completed his master's degree in Economics at Otto von Guericke University in Germany. He holds PhD in Public Finance from Hacettepe University.

He received the Project Management Professional (PMP) designation from the Project Management Institute and the Registered Project Manager (TPY) designation from the Turkish Project Management Vocational Institute.

He began his career as an Assistant European Union Expert at the Ministry of Finance. During his time as an Assistant Expert, he also served as an Advisor to the Minister of Finance. He defended his thesis on European Union Regional Policy and earned the title of European Union Expert. He served as a National Expert at the European Commission (Brussels, Belgium).

He continues his professional career as the Head of Macro Analysis and Coordination Section of Revenue Budget Department at Turkish Revenue Administration



## Key Points of the Presentation

## Key Message:

Reviewed Türkiye's strategic use of tax policy as a tool for economic guidance, not just revenue collection.

## Investment Policy Objectives:

Enhance competitiveness, promote innovation, and strengthen regional balance.

## Incentive System Structure:

## Project-Based Incentives:

For large-scale and high-tech investments (e.g., the "Her 30" program).

## Government Support Investments:

Include the "Century of Türkiye" initiative focusing on technology, local development, and strategic sectors.

## Sectoral and Regional Incentives:

Differentiated support across six regions to attract investment to less developed areas.

## Tax Expenditures:

Presented data on the cost of incentives, highlighting the government's commitment to monitoring their impact.

VISIT: <https://www.invest.gov.tr/en/pages/home-page.aspx>

«INCENTIVES GUIDE»

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## Presentation 6 (Afghanistan)

### Reform and Development of the Tax System in Afghanistan: An Overview of Policies, Incentives, and Future Directions

#### Presenter:

**Mr.Sayed Barak Sadat** – Director of International Taxes – Afghanistan Revenue Department



#### MR. SAYED BARACK SADAT

HEAD FOR INTERNATIONAL TAXATION /  
AFGHANISTAN REVENUE DEPARTMENT  
ANALYSIS AND COORDINATION SECTION

- Holds academic qualifications in Tax Studies and an MBA.
- Worked across various tax administration sections.
- Formerly served as a Research and Tax Policy Specialist.
- Currently serves as the Head of International Taxation at the Afghanistan Revenue Department.



### Key Points of the Presentation

#### Main Message:

- Highlighted recent reforms aimed at creating a simpler, more transparent, and investment-friendly tax system.

#### Key Reforms:

- Simplifying tax rates and introducing significant exemptions and incentives for key sectors such as health, education, and agriculture.
- Reducing the audit period to build taxpayer trust.
- Initiating digital transformation through e-filing and digital payments.

#### Future Plans:

- Introducing taxpayer segmentation (offices for small, medium, and large taxpayers).
- Public awareness campaigns.
- Integrating artificial intelligence into tax services.

### Future Strategy:

Building Trust and Expanding Digitalization

#### Enhancing Trust:

- Public awareness campaigns.
- Taxpayer service centers.
- Establishing a "Tax Ombudsman" to address complaints.

#### Digital Expansion:

- Rolling out electronic services nationwide.
- Implementing an Integrated Tax Administration System (TAS).
- Using AI and analytics to enhance compliance.

#### Future Strategy: Key Tax Incentives for Investors

**Message:** Attracting major investments through long-term tax exemptions.

Examples of income tax exemptions based on investment size:

- \$100,000 to \$1 million: 3-year exemption.
- \$1 million to \$100 million: 5-year exemption.
- Over \$100 million: 7-year exemption.

#### Commercial transaction tax exemptions:

- A similar structure applies to key sectors (agriculture, industry, health, technology, etc.).

#### Regional and International Cooperation

**Message:** Afghanistan is committed to aligning its tax policies with international standards.

#### Key Points:

- Active member of ATAIC.
- Cooperation on double taxation avoidance agreements.
- Commitment to international standards on transparency and profit-shifting prevention.
- Working on regulating digital transactions taxation.



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## Presentation 7 (Bangladesh)

## Tax Policies in Bangladesh: Stimulating Investment Growth and Competitiveness Towards a Sustainable Future

## Presenter:

Mr. Dewan Muhammad Ghulam Kabiriya – Second Secretary at the International Tax Wing of the National Board of Revenue



## MR. DEWAN MOHAMMAD GHOLAM

SECOND SECRETARY, INTERNATIONAL TAXES WING, NBR  
BANGLADESH | INTERNATIONAL TAXATION, DTTS,  
TRANSFER PRICING & AML | MBA (FINANCE), LL.B

Dewan Mohammad Gholam Kibria is a dedicated public finance professional currently serving as **Second Secretary in the International Taxes Wing of the National Board of Revenue (NBR), Bangladesh**. With **11 years of experience in taxation and financial governance**, he plays a key role in overseeing **double tax treaties, transfer pricing regulations, and issues related to money laundering**, contributing to Bangladesh's compliance with global tax standards and international fiscal cooperation.

Mr. Kibria holds both a **BBA and an MBA in Finance** from the **University of Dhaka**, bringing strong analytical and financial expertise to his role. In addition to his finance background, he has broadened his academic portfolio with **Postgraduate Diploma in Journalism & Mass Communication and International Relations**, along with an **LL.B degree**, enabling him to navigate the intersection of policy, law, and global affairs with a multidimensional perspective.

Throughout his career, he has participated in numerous **national and international workshops, trainings, and professional programs**, enhancing his capabilities in international taxation, compliance, and cross-border financial policy.

Recognized for his commitment to continuous learning and public service, Mr. Kibria remains deeply engaged in strengthening Bangladesh's tax administration and contributing to global dialogue on equitable and transparent taxation.



## Key Points of the Presentation

## Main Message

Highlight the remarkable economic growth in Bangladesh and its use of a comprehensive package of financial and non-financial incentives to attract foreign direct investment (FDI).

## Bangladesh offers a strong investment environment built on:

- Attractive incentives,
- Supportive legal facilities,
- Openness to foreign investors, and
- A long-term vision for sustainable growth.

Foreign investment plays a pivotal role in national development through infrastructure, innovation, job creation, and economic diversification.

## Incentive Framework

## 1. Financial Incentives

- Tax holidays, reduced corporate tax rates, tax exemptions for specific sectors (such as IT, high-tech parks, and economic zones), and allowances for infrastructure projects.

## 2. Non-Financial Incentives

- Full repatriation of profits, cash incentives for exports, and strong legal protections for foreign investors.

### Ongoing Reforms

- Modernizing tax laws (including the new Income Tax Act 2023) and digitizing tax administration (e-services, e-payments) to enhance transparency and ease of compliance.

### Challenges and Opportunities in Developing Tax Policy

#### First: Challenges

- Global economic changes, including evolving international tax rules and increased regional competition.
- Difficulty improving tax compliance in remote areas and the informal sector, which limits the state's ability to mobilize domestic resources.

#### Second: Opportunities

- Leveraging technology:
- Using AI and big data to improve tax collection and increase compliance.
- Future tax reforms:
- Focusing on simplifying the tax system and making it more attractive to foreign investors.

### Future Growth Areas

Bangladesh is poised for major expansion in several promising economic sectors, creating strong opportunities for innovation and investment.

#### 1. Digital Economy & Information Technology

- Rapid spread of digital technologies.
- Young and skilled workforce.
- Strong growth in:
  - Software development
  - IT services
  - E-commerce

#### 2. Pharmaceutical Industry

- Strong domestic sector with competitive manufacturing capabilities.
- Global expansion driven by R&D.
- Easy access to international markets.

#### 3. Agro-Processing

- Leveraging a large and diverse agricultural base.
- Developing value-added processing industries.
- Meeting domestic demand and expanding exports.

### Conclusion

Bangladesh faces challenges related to tax compliance and adapting to global changes. However, significant opportunities—particularly in technology, advanced analytics, and legislative reforms—place the country on a strong path to attracting investment and accelerating economic growth.

Substantial expansion is expected in the technology, pharmaceutical, and agro-processing sectors.

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## The conference concluded with several overarching recommendations

**1. Move Beyond Incentives:**

Shift focus from offering generous tax incentives to building a robust, transparent, and efficient overall tax system that inspires investor confidence.

**2. Embrace Digital Transformation:**

Invest in technology to streamline compliance, improve efficiency, reduce corruption, and enhance taxpayer services. This should be part of a whole-of-government strategy.

**3. Prioritize Transparency and Certainty:**

Clear, predictable, and stable tax policies are more valuable to investors than low tax rates. The regular publication of tax expenditure reports is crucial.

**4. Enhance Regional Cooperation:**

Harmonize tax policies and incentives at the regional level to prevent a "race to the bottom" and create larger, more attractive markets for investment.

**5. Strengthen International Cooperation:**

Leverage the knowledge and tools offered by international organizations like NTO, CATA, ATAF, WATAF and continue exchanging best practices among UTAI member states.

**6. Adopt a Holistic Lifecycle Approach to Incentives:**

According to the IMF's TIPs, all tax incentives should be carefully justified, designed, implemented, and evaluated to ensure they provide value for money.



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Day 2: 18 November 2025  
Closing Session

At the conclusion of the 19th Annual Technical Conference **Dr. Osman Mohammed Abkar**, Assistant Secretary General, invited **Ms. Tahani Mukalled Chief of the Audit Department at the Ministry of Finance of Lebanon** to deliver a speech on behalf of the participants.

In her speech, she expressed profound thanks to the President of the Association, the Secretary-General, and all organizers and participants from member countries and international organizations, who contributed to enriching the discussion on tax policies stimulating investment. She emphasized key pillars such as legal stability, transparency, digital transformation, and tax exemptions. She noted that this meeting represents a renewed step on the path of joint cooperation to build a more competitive and prosperous Islamic economy, hoping to meet again at future conferences, insha'Allah.

**MS. TAHANI MUKALLED**CHIEF OF THE AUDIT DEPARTMENT AT THE  
MINISTRY OF FINANCE OF LEBANON

With more than twenty years of professional experience in the Lebanese tax system—particularly in income tax—Ms. Tahani Makled has served since 2008 as the Head of the Audit Department at the Ministry of Finance of Lebanon in the Nabatieh Governorate. In this role, she oversees the review of taxpayers' files, the verification of tax declarations, and the monitoring of compliance with applicable laws and regulations.

Prior to this position, she worked as a Tax Auditor and later as a Senior Tax Auditor at the Ministry of Finance, gaining extensive practical and analytical experience in tax administration.

Ms. Makled holds a Research Master's degree in Accounting and Finance from the Lebanese University – Faculty of Economic Sciences and Business Administration, and she is currently a PhD candidate at the Doctoral School of Law, Political Science, Public Administration, and Economics at the Lebanese University.

She represents Lebanon as a correspondent to the Association of Tax Authorities in Islamic Countries (ATAIC), and has participated in numerous specialized training programs organized by the Basil Fuleihan Institute and the National School of Administration (ENA), further strengthening her professional and academic expertise in tax administration.



تأثير السياسات الضريبية على الاستثمار  
The Impact of Tax Policies on Investment

ATAICPS@ATAICTAX.ORG (افتراضي) ZOOM عبر منصة 2025م (17-18) نوفمبر

**The Secretary-General, in his closing remarks**, extended his sincerest thanks to all participants after two days of rich discussion on "The Impact of Tax Policies on Investment." The conference concluded with key recommendations including balancing government revenue and investment stimulation, enhancing transparency and stability in legislation, leveraging digital transformation, and exchanging expertise among member countries. These recommendations represent a future roadmap for developing tax systems within a cooperative framework.



👉 We would like to draw your attention to the fact that all documents of the 19th Annual Technical Conference of the Association of Tax Authorities in Islamic Countries (ATAIC) are available on the official website: [www.ataictax.org](http://www.ataictax.org)



***THE REPORT OF THE 19TH ATAIC ANNUAL TECHNICAL CONFERENCE***  
***(THE IMPACT OF TAX POLICIES ON INVESTMENT)***

***THANK YOU...***