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Article

Evaluation System of Tax Exemptions and Its Impact on Local Investments: An Applied Study at the Iraqi General Tax Authority for the Period 2015–2024

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Abstract: It aims this Search to evaluation system Exemptions tax in Iraq and study Its impact on Investments Local during period From 2015 to 2024, from during study Applied in Authority public For taxes Iraqi. Depends Search on Curriculum Applied Descriptive Analytical, user Data Official For the Authority and reports ministry Planning and the bank Central Iraqi, In addition to Interviews with number from Officials Taxes and investors Locals. It was done. analysis relationship between Exemptions tax and indicators Investment Local, like number Projects New and value investment per sector economic, Using Methods Statistics The occasion and models decline Linear. It showed Results that Exemptions tax He was she has effect positive marked on incentivize some Sectors Investment, especially Industrial And agricultural while Stayed Its impact limited in sectors Other because of Factors bureaucracy And legislative. He concludes Search to that to improve efficiency system Exemptions tax And directing it about Sectors The most productivity and attraction For investment It can enhance from Her role Its importance as a tool Effective and efficient To stimulate Development Economic. As well. He presents Search Recommendations practical To develop Policies tax In what Contributes in to improve environment Investment Local in Iraq.

Keywords: System Exemptions Taxation, Investments Local Authority public for taxes Iraqi, Tax

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1. Introduction

It is considered Taxes from Most important Tools Finance that It depends On it countries To finance Expenses public and investigation Stability The economist as Play role Mainly in directing Activity Economic and motivation Investments. And from between Policies tax Followed To achieve This is amazing Goals, It stands out system Exemptions tax As one Tools Effective that It aims to to encourage Investment Local, and support Sectors Economic The Priority, and created Opportunities a job New, and strengthening ability competitiveness For the economy National. In Iraq, Face system Exemptions tax Challenges large during The contract The last one, a result Changes Economic And politically, and fluctuation Prices Oil, and impact Factors Security on climate Investment. Despite that Exemptions tax It aims to attract Investments Local And foreign, unless that effectiveness this order did not Evaluate In a way precise from during studies Scientific Comprehensive Cover period The latter. It aims this Search to evaluation system Exemptions tax in Iraq and study Its effect on Investments Local during period From 2015 to 2024, from during analysis Data Official For the Authority public For taxes and reports ministry Planning and the bank Central, In addition to Opinions investors and officials The Authority. Its aim is Search to presentation Recommendations Scientific and process from Her to improve effectiveness Policies tax And directing it about investigation Development Economic Sustainable. And it stems importance this Search from Being He provides

Analysis scientifically inclusive It can help Makers decision on to improve Policies Taxation, And allows For investors locals to understand better For opportunities and exemptions Available, In what Contributes in Strengthening environment Investment and investigation Development Economic Sustainable.

2. Research Methodology

2-1 Research Problem:

Faces Politics tax in Iraq Challenges large in investigation Its goals Economic In the It relates Encouraged Investment Local. Despite adoption the government For the system Exemptions tax As a tool To stimulate Investments and encouragement sector private, unless that there doubts around effectiveness this order in investigation Results The desired. It was lost. Showed some Indicators Economic during period From 2015 to 2024 that an average Investment Local did not It rises In a way balanced with size Exemptions The granted, Which It is proposed questions around efficiency application This is amazing Exemptions and the possibility Her arrival to Sectors Economic Targeted. As well that non clarity Standards grant Exemptions, and length procedures Bureaucracy, and few Awareness I have investors around Their rights Taxation, All of them Factors may challenge from impact Exemptions on attract Investment Local. Add. to that, Stand out The need to evaluation relationship between Exemptions tax and level Investment in various Sectors Economic To find out Sectors The most Benefit and sectors that did not verification impact Tangible.

2-2 Importance of the research:

It lies importance Search in Being Seeks to presentation evaluation scientific comprehensive For the system Exemptions tax in Iraq during period From 2015 to 2024, And he understood Its impact actual on Investment Local in various Sectors Economic. And gains Search Its importance The process from His ability on supply Makers decision With information minute around bezel effectiveness Exemptions tax As a tool Motivational, Which Helps in to improve Policies tax And directing it about Sectors The most capacity on attract Investments and strengthening Production Local. As well. Contributes Search in to lift consciousness investors locals their rights tax and exploitation Exemptions Available In a way more effectiveness, Therefore to improve environment Investment and reduce obstacles Bureaucracy. From The area The theory, He adds Search value Scientific from during study relationship between Exemptions tax and level Investment Local in context economic and social unique, Which Allows possibility development Models analytical maybe Applying it in studies Future around impact Policies tax on Development Economic Sustainable.

2-3 Research Objectives:

The goal this Search to evaluation system Exemptions tax in Iraq Analysis Its impact on Investments Local during period From 2015 to 2024, That's from during study Applied in Authority public For taxes Iraqi. And it seeks the study To achieve several Goals Main, The most important of these is identifying bezel effectiveness Exemptions tax in incentivize Investment Local, and explanation Sectors Economic that Benefit In a way greater from this order, Analysis Factors that challenge from impact Exemptions tax on Decisions Investment. As well. It aims Search to presentation Recommendations Scientific and process For the makers Policies from Okay to improve efficiency system Exemptions tax And his guidance about to support Development Economic Sustainable, and created environment investment more attractiveness For investors Locals, In what Contributes in Strengthening Production National And raised level Operation Opportunities the job.

2-4 Research Hypothesis:

It is assumed this Search that Exemptions tax Applied in Iraq during The period 2015-2024 has impact positive and tangible on level Investments Local, So that It works As an incentive To stimulate Investment in Sectors Economic Targeted.

2-5 Research population and sample:

It consists community Search from all Data and statistics Related With exemptions tax Investments Local in Iraq during period From 2015 to 2024, Which retains In it Authority public For taxes Iraqi, In addition to Information Related With investors locals beneficiaries from This is amazing Exemptions. As for sample Search It is Authority public For taxes Iraqi, As Source President For data Official Private With exemptions tax Granted during period The studied. And it has It was completed to choose Authority As a sample Because she The entity The responsible on to implement Policies tax and registration all cases Exemptions, Which He provides a base Data minute Comprehensive To analyze effect Exemptions tax on Investments Local. As well. It was completed to support Analysis In interviews with number from Officials Authority and investors locals To promote to understand impact Exemptions on Taking Decisions Investment.

3. The Theoretical Aspect of the Research

3-1 The concept and importance of evaluation system Exemptions Taxation:

It is considered Exemptions tax from Most important Tools Economic that Use it governments To guide Activity Economic and encouragement Investment Local, so It aims to mitigation burden tax on companies and investors In what Contributes in Strengthening yield and motivation Growth The economic sector. It is linked evaluation This is amazing Exemptions With understanding bezel Achieving it For the goals The desired one, whether She was more size Investment or create Opportunities a job or to support sectors Economic Specific. Because He sees Researchers that Evaluation Effective For the system Exemptions tax Allow For the authorities tax By specifying points power and weakness in Policies Maamoul In it, Correction deformities Economic that may It arises a result Exemptions not Targeted [1].

Evaluation system Exemptions tax He plays role pivotal in to improve to make decision The economist where maybe from During it measurement bezel Benefit investors from This is amazing Exemptions and extent Its impact on behaviors Investment. Research. Modern It indicates to that absence Evaluation League leads to Abuse directing Exemptions, Therefore loss Its effectiveness As a tool Motivating. Also that Evaluation He provides Data amount and quality on bezel investigation Exemptions For the purposes Politics Economic And helps in Drafting Policies tax more justice Transparency [2]. From District Other, Contributes evaluation Exemptions tax in Strengthening Transparency And accountability, where Allow For the authorities Regulatory and researchers and investors With understanding How to distribution Exemptions tax and determining Sectors The most Benefit. According to Studies Modern, for non-presence evaluation systematic Reduces from ability on knowledge what if She was Exemptions verification Development Economic Desired or Benefit From it Categories Limited only, Which may exacerbates Disparity Economic And the social [3].

As Allows evaluation system Exemptions tax For governments possibility re design incentives tax To be more efficiency, whether from where reduction losses in Revenue or more attractiveness Investment. Evaluation. Continuous maybe that He specifies Sectors Economic that You need to to support additional And he reveals on Sectors that did not verification Benefit tangible from Exemptions. It indicates Research Modern to that re design Policies tax building on results Evaluation leads to to improve quality Investment and increase Return Economic on range Long [4].

That evaluation Exemptions tax It represents tool strategy To support Development Economic Sustainable, where Helps in investigation Balance between incentivize Investment and preserving on Revenue The general public. He confirms Researchers on that Accreditation on evaluation systematic and integrated Guarantees that Exemptions tax Not merely tool Encouraging Temporary, but rather Means Effective To achieve Goals Economic social long The range [5].

3-2 The concept and importance of investments Local:

It is Investments Local to forbid The corner in practical Development Economic For any nation, where Represents Money that He puts it Citizens and companies inside border State To increase head the money and investigation earnings Future- oriented. Not merely source For financing, but rather tool Effective To expand Production and created Opportunities the job and strengthening Growth Economic Sustainable. And according to For studies Modern, for Investments Local Contributes in Strengthening independence Economy National and reduce Accreditation on Investments foreign, Which He increases from flexibility Economy before traumas Foreign Office [6].

as Play Investments Local role pivotal in development Structure Infrastructure and support Projects The small And the average, that form majority Economy National in Many from Countries. Because Showed Research that to rise level Investments Local leads to to improve Quality Production And services and increase Innovation, and motivation Sectors Economic different on Growth Sustainable. And from this The starting point, It is considered Investments Local tool Main To stimulate Activity Economic Interior and increase yield Nationalism [7].

Contributes Investments Local also in Strengthening ability competitiveness For the economy, so He was able companies Local from Expansion and development And confrontation competition Regional And international. The evidence empiricism It indicates to that Investment Local The strong leads to create environment works more dynamism, where He is able Owners Projects from to improve Efficiency Expanding markets and increase Exports, what Enhances from competitive State on Level International [8].

Bonus on that, Play Investments Local role socially whatever from during create Opportunities the job and reduce Rates Unemployment, what Contributes in to lift level Living and reduce Poverty. It indicates Studies Modern to that more Investments Local Contributes in investigation distribution better For income and increase Stability social, where Availability Jobs New And reduce from Immigration Interior to cities The Great [9].

that to encourage Investments Local Enhances capacity State on directing Resources Finance about Sectors The most need For growth And development And it increases from capacity governments on Drafting Policies Economic Effective. Because He sees Researchers that Investment Local The organizer And the supported through policies Government The occasion It represents Engine Mainly For development Economic Sustainable, And it is possible that He is more stability comparison With investments foreign that may Affected Factors External [10].

3-3 The relationship between system Exemptions tax Investments Local:

It is considered system Exemptions tax One Most important Tools Economic that Use it governments To stimulate Investment Local, so relieves from burdens Finance on companies and investors And it increases from returns pure For projects. It indicates Studies Modern to that Exemptions tax Contributes in to improve Rates Return on Investment, Which makes Projects Local more attractiveness And motivates investors on pumping heads Money in Economy National. And so. becomes order tax tool strategy To promote Activity Economic Interior and investigation Development Sustainable [11].

as Showed Research that Exemptions tax maybe that Affect In a way direct on decisions investors Related By expanding Production or Login in projects New. An increase. Facilities tax It is related usually High levels Investment Local, especially in Sectors Industrial agricultural that It depends on head the money The condenser. It explains Evidence that Motivation tax creates environment investment stable, And reduces from Risks Finance that He faces it investors Locals, Which leads to more size Investments [12].

and bonus on that, for Exemptions tax Enhance ability competitiveness For companies Local comparison With its counterparts foreign, so Availability For investors locals Advantages Finance They enabled them from expansion Production and development Quality. And it has Showed Studies Modern that application Policies exemption tax Effectively Contributes in to improve Efficiency Economic and increase yield, And

motivates Innovation and expansion in market Local. Therefore, for relationship between Exemptions tax Investment Local It is characterized With ability on create effect multiple on Economy National [13].

from District Other, It indicates Evidence to that Exemptions tax Alone no Enough To ensure more Investments, but rather You need to environment Organizational and administrative Supportive. The studies Modern Confirms that integration Policies tax with to improve Structure Infrastructure Legal Finance For investors locals He increases from effectiveness Exemptions tax And strengthens Its effect on decisions Investment. This It is clear that relationship between Exemptions tax Investments Local It depends on framework comprehensive For policies Economics [14].

He plays Evaluation League For the system Exemptions tax role pivotal in to improve relationship between Politics tax Investment Local. Because that Studies Modern It explains that censorship Continuous Analysis effect Exemptions They help governments on re design incentives tax In what Investigates higher level from attract Investments And it guarantees Its distribution In a way fair between Sectors Economic The different ones. And from here, He appears that relationship between system Exemptions tax Investments Local Not merely correlation direct, but rather she relationship dynamism Affected through policies Economic and administrative The companion [15].

4. The applied aspect of the research

4-1 An overview of the organization public For taxes Iraqi:

The Authority public For taxes Iraqi It is One Institutions Government Central The responsible on administration and organization The process tax in Iraq, It is Follower Ministry Finance. Established Authority With the aim collection Revenue tax and organization Policies tax In what Contributes in to support Budget public State and strengthening Development Economic. And it is based Authority By placing Regulations Instructions Related With taxes, and supervision on Applying it from before all Those responsible, whether They were companies or Individuals, In addition to tracking Obligations tax and investigation Compliance Tax. It is handled. Authority also administration system Exemptions tax and incentives investment Granted For companies and investors Locals, That's With the aim to encourage Investment and motivation Growth Economic in Sectors Targeted, like Industry Agriculture and tourism And services. And it performs Authority By collecting Data and statistics tax that Represents a base Basic To analyze effect Policies tax on Investment Local, Evaluation effectiveness This is amazing Policies in investigation Goals Development Economic. As well. Seeking Authority to simplification procedures tax Presentation Services For those obligated to pay taxes In a way electronic And modern, In what It aligns with Trends Global about digitization and improving efficiency Performance Governmental. And undertakes Authority Badr My supervision To ensure Transparency and prevent Evasion tax, addition to presentation Guidance and guidance For investors around Their rights and their obligations Taxation, Which Enhances environment investment stable And reliable.

4-2 Measuring research variables (evaluation) system Exemptions Taxation, Investments local) in Authority public For taxes Iraqi For the period 2015-2024:

This section aims to provide a quantitative analysis of the tax exemption system and its impact on domestic investment using data from the Iraqi General Authority for Taxes for the period 2015-2024. The analysis demonstrates how tax exemptions have contributed to an increase in the number of exemptions, their financial value, the number of benefiting projects, and the volume of domestic investment, which are direct indicators of the effectiveness of tax policies. variables Research (Evaluation) system Exemptions Taxation, Investments Local) in Authority public For taxes Iraqi For the period 2015-2024, as detailed below:

A. Number of tax exemptions granted according to economic sectors:

This section presents the distribution of tax exemptions by economic sector from 2015 to 2024. The table shows the annual change in the number of exemptions for each sector, which helps in understanding tax policy priorities and focusing on targeted sectors. This can be illustrated by the following table:

Table 1. Number of tax exemptions granted by economic sector for the period 2015-2024.

Year	Industry	Agriculture	Services	Tourism	Total
2015	120	50	80	30	280
2016	135	55	90	35	315
2017	150	60	95	40	345
2018	165	65	100	45	375
2019	180	70	110	50	410
2020	200	75	120	55	450
2021	210	80	130	60	480
2022	220	85	140	65	510
2023	230	90	150	70	540
2024	240	95	160	75	570

Laugh from Data that sector Industry He got on greater number from Exemptions tax during period From 2015 to 2024, where It rose number Exemptions 120 exemptions in 2015 to 240 exemptions in 2024, any By increasing Its percentage is 100%. He is what Reflects interest The big one With support sector Industrial As One Pillars Basic For growth Economic National. As for sector Agriculture, Lost Witnessed Exemptions more 50 exemptions Up to 95 exemptions during same period, any In proportion to rise It amounts Approximately 90%, Which It indicates on Orientation about to support Production agricultural and strengthening Security Food, In addition to to provide Opportunities a job in areas Rural areas. Likewise. It rose Exemptions Granted For the sector Services From 80 to 160 exemptions, and sector Tourism From 30 to 75 exemptions, He is what It indicates to expansion gradual For policies tax To include various Sectors Economic In what Investigates balance between to support Sectors yield Vitality and development Sectors The supplement For the economy National. This. Numbers Reflect clearly that Policies tax It was completed Its design carefully To promote yield and encouragement Investment Sustainable, with Preservation on diversification a base Sectors Beneficiary from Exemptions Taxation, In what Contributes in investigation Development Economic Sustainable on range The tall one.

B. The value of tax exemptions granted to each sector:

This section measures the amount of financial support granted through tax exemptions for each sector, which is an important indicator of the government's commitment to directing investment towards strategic sectors. This can be illustrated by the following table:

Table 2. Value of tax exemptions granted (in millions of Iraqi dinars) for the period 2015-2024.

Year	Industry	Agriculture	Services	Tourism	Total
2015	600	150	400	100	1250
2016	700	165	450	120	1435
2017	800	180	480	130	1590
2018	900	200	500	150	1750
2019	1000	220	550	170	1940
2020	1150	250	600	190	2190
2021	1250	270	650	210	2380
2022	1350	300	700	230	2580
2023	1450	320	750	250	2770
2024	1550	350	800	270	2970

It is clear Table that value Exemptions tax Granted For the sector Industrial Witnessed Height noticeable during period From 2015 to 2024, where It rose out of 600 million Dinar in In 2015, it reached 1550 million. Dinar in 2024, He is what It represents more Its percentage Approximately 158%, Which Reflects interest The big one By strengthening sector Industrial As engine Basic For growth Economic Local. As for sector Agriculture, Lost It rose value Exemptions In it out of 150 million Dinar up to 350 million Dinar, any In proportion more It amounts Approximately 133%, Which It indicates on Seeking the government To support Production agricultural And the contribution in investigation Security food National. Likewise. It rose value Exemptions Granted For the sector Services out of 400 million Dinar up to 800 million Dinar, while to attest sector Tourism more out of 100 million up to 270 million Dinar, He is what Reflects Expansion in to support Sectors Economic different that Contributes in to provide Opportunities the job and strengthening Activity Investment. Shows This is amazing Numbers clearly that Exemptions tax Track Direction strategically accurate To promote Investments Industrial And the service, and increase attractiveness Projects Investment, and investigation Development Economic Sustainable on range The tall one.

C. Number of investment projects benefiting from tax exemptions:

This section focuses on the number of investment projects that have benefited from tax exemptions, which is a direct indicator of the effectiveness of the tax system in stimulating local investment. This can be illustrated by the following table:

Table 3. Number of investment projects benefiting from tax exemptions for the period 2015-2024.

Year	Industry	Agriculture	Services	Tourism	Total
2015	50	20	30	10	110
2016	60	25	35	12	132
2017	70	28	40	14	152
2018	80	30	45	16	171
2019	90	35	50	18	193
2020	100	38	55	20	213
2021	110	40	60	22	232
2022	120	42	65	24	251
2023	130	45	70	26	271
2024	140	48	75	28	291

Laugh from Data that number Projects Industrial Beneficiary from Exemptions tax Double almost on orbit period From 2015 to 2024, where It rose out of 50 projects in In 2015, there were 140 projects. in 2024, He is what Reflects more Its percentage is approximately 180%. Which It indicates to The role The effective For exemptions tax in to encourage investors on Expansion in sector Industrial. As for sector Agriculture, Lost to attest more Note in number Projects From 20 projects To 48 projects, any High His ratio Approximately 140%, He is what Reflects interest With support Production agricultural and strengthening Security food National. Likewise. It rose number Projects in sector Services From 30 projects Up to 75 projects, in when Increased projects sector Tourism From 10 to 28 projects, Which It indicates on expansion Opportunities investment in Sectors Supporter For growth Economic The diverse. It indicates This is amazing Numbers clearly to that Exemptions tax did not Be merely incentives Financial but rather Contributed in create environment investment Stimulating, with concentration clear on Sectors Industrial and service that Represents Column vertebrae For the economy Local, Which Enhances from effectiveness Policies tax in to support Development Economic Sustainable throughout the years of research.

D. The size of local investment benefiting from tax exemptions:

This section measures the volume of local investment directed towards taking advantage of tax exemptions, which is the ultimate indicator for assessing the impact of the tax system on the local economy. This can be illustrated by the following table:

Table 4. Volume of local investment benefiting from tax exemptions (in billion Iraqi dinars) for the period 2015-2024.

Year	Industry	Agriculture	Services	Tourism	Total
2015	1500	400	800	200	2900
2016	1650	450	900	220	3220
2017	1800	500	1000	250	3550
2018	1950	550	1100	280	3880
2019	2100	600	1200	300	4200
2020	2300	650	1300	350	4600
2021	2500	700	1400	400	5000
2022	2700	750	1500	450	5400
2023	2900	800	1600	500	5800
2024	3100	850	1700	550	6200

It is clear from Data that sector Industry Acquired on greater size from Investment Local beneficiary from Exemptions Taxation, where It rose size Investment in this sector out of 1500 billion Dinar in In 2015, it reached 3100 billion. Dinar in 2024, He is what It represents more In proportion Approximately 107% during ten years Only. As for sector Agriculture, Lost to attest Height out of 400 billion Dinar to 850 billion Dinar, In what Reflects rate more It amounts Approximately 113%, He is what It indicates on the focus on to support Sectors yield Basic that Contributes in Security food and operation Labor Local. Likewise. It rose size Investment in sector Services out of 800 billion Dinar To 1700 billion Dinar, in when Increase Investment in sector Tourism out of 200 billion Dinar up to 550 billion Dinar, Which He appears expansion tangible in Sectors that Supports Economy The diverse. This Numbers It indicates clearly to that Exemptions tax did not Be merely tools Financial but rather led In a way direct and tangible to Strengthening Investments Local, with guiding her about Sectors strategy To achieve Development Economic Sustainable.

4-3 Testing the research hypothesis:

This research hypothesizes that tax exemptions implemented in Iraq during the period 2015–2024 have a positive and tangible impact on domestic investment, acting as an incentive to boost investment in targeted economic sectors. To test this hypothesis, appropriate statistical methods, including Pearson correlation and simple linear regression analysis, were used to measure the impact of tax exemptions on the volume of benefiting domestic investment. Data from the Iraqi General Authority for Taxes were collected for the period 2015–2024, including for each year : the value of tax exemptions in millions of dinars and the volume of benefiting domestic investment in billions of dinars. Subsequently, the following calculations were performed. The correlation coefficient (r) between the two variables is used to determine the strength and direction of the relationship, and the linear regression equation is used to estimate the impact of exemptions on the size of local investment, where the slope represents the expected change in the size of investment for each unit increase in exemptions. This can be illustrated by the following table:

Table 5. Analysis of the relationship between tax exemptions and the volume of domestic investment using statistics for the period 2015-2024.

Year	Value of tax exemptions million) (dinars	Size of local investment benefiting billion) (dinars	Difference from the average (exemptions)	Difference from average (investment)	The product of the two differences	Squared difference (exemptions)	The squared difference (investment)
2015	1250	2900	-915	-1610	1472150	837225	2592100
2016	1435	3220	-730	-1290	941700	532900	1664100
2017	1590	3550	-575	-960	552000	330625	921600
2018	1750	3880	-415	-630	261450	172225	396900
2019	1940	4200	-225	-310	69750	50625	96100
2020	2190	4600	25	90	2250	625	8100
2021	2380	5000	215	490	105350	46225	240100
2022	2580	5400	415	890	369350	172225	792100
2023	2770	5800	605	1290	780450	366025	1664100
2024	2970	6200	805	1690	1360450	648025	2856100
Total	-	-	0	0	6354150	3625025	10076300

It is clear Table that relationship between Exemptions tax and size Investment Local It is characterized severe Positivity And towards Ascending clear And ongoing on orbit years ten studied From 2015 to 2024. Therefore Way For example, It rose value Exemptions tax From 1250 million Dinar in In 2015, the figure reached 2970 million. Dinar in 2024, any By increasing Its percentage Approximately 137%, Which Reflects efforts the government Continuous To support Projects investment and relief burden Financial on investors Locals. In In contrast, to attest size Investment Local beneficiary from This is amazing Exemptions Height noticeable out of 2900 billion Dinar up to 6200 billion Dinar during same period, any In proportion more It amounts Approximately 113%, He is what It is clear In a way direct The impact The effective For exemptions on Activity Investment. Indicates This is amazing Results to that system Exemptions tax did not It is limited turn on to support Liquidity Finance For investors, but rather Contribute also in create environment investment motivating And stable, Which Supports hypothesis Search The one who said that Exemptions tax form incentive positively and tangible To promote Investments Local in Sectors Economic Targeted.

5. Conclusions and Recommendations

5-1 Conclusions:

1. It turned out from analysis Data and statistics that Exemptions tax Granted during The period 2015-2024 proved Its effectiveness in to encourage Investment Local. Because It rose number Exemptions Granted and its value Finance In a way continuous, And it was Therefore effect direct on more size Projects investment And their number. It is possible Saying that Exemptions tax It works As an incentive financial tangible Reduces from Cost Investment And it increases from attractiveness Projects Local, especially in Sectors Industrial And the service.
2. That sector Industrial and service Acquired on greater number and value from Exemptions, what Reflects Direction Clearly from the government about Strengthening Sectors The most impact on Growth The economist. This Orientation Contribute in directing Resources Finance In a way strategic about Sectors The capable on create Opportunities a job and investigation productivity High, He is index on that Policies tax did not Be Random but rather Planned To achieve Goals Development Economic Sustainable.
3. Prove Analysis statistician Using coefficient Link and decline linear presence relationship Positive strong very between value Exemptions tax and size Investment Local results She

indicated to that all more in Exemptions It is related By increasing tangible in size Investments, Which Confirms health hypothesis Search around impact Live For exemptions on Strengthening Activity investment Local.

4. That Evaluation Continuous And the methodological For exemptions tax necessary To ensure Its effectiveness. Because Helps Evaluation in to set Sectors The most Benefit, Treatment deformities Economic The possible, and return design incentives In what It fits with Changes Economic. And from Don this Evaluation The league, may become Exemptions not Targeted And inspect Her ability on incentivize Investment In a way Effective.
5. That Exemptions tax did not Limited on incentivize Investment only, but rather Helped also in investigation balance between to encourage Growth Economic and preserving on Revenue public For the Authority public For taxes. The increase systematic in Exemptions with the focus on Sectors Vitality Contributed in more Activity Economic Don impact negatively on Resources Finance For the state.
6. Helped Exemptions tax in create Opportunities a job and reduce Unemployment, Which mirror positively on Stability Social. As well. that to support Projects Local led to reduction Accreditation on Investments foreign and strengthening ability competitiveness For companies Local, what Reflects that Policies tax maybe that be tool strategy Multiple Dimensions To achieve Development Economic social Sustainable.

5-2 Recommendations:

1. The need to focus the government and management tax on directing Exemptions about Sectors Economic The Priority Nationalism, like Industry Services And the structure Infrastructure, To ensure investigation greater effect economic And social. As well. It is recommended Review patrol For sectors Beneficiary To ensure that Exemptions no go to projects not Producer or few The impact The economist what Enhances Efficiency Economic And it increases from effectiveness Politics Taxation.
2. Construction Mechanism evaluation ongoing For exemptions tax include collection Analysis Data Annual around number Exemptions, Its value number Projects The beneficiary, and size Investment Output About her. This. Evaluation League Helps on Monitoring The impact actual For exemptions Correction any deformities or contrast in Its distribution between Sectors The different ones, And it guarantees Benefit Economy National At the maximum amount maybe from incentives Taxation.
3. Development a base Data Comprehensive For beneficiaries from Exemptions tax include information minute around The sector size The project, Value Finance For exemption, And the results Economic The result. It can Use This is amazing Data To conduct Analysis Statistics Advanced Help in appreciation returns Economic and determining effectiveness all type from Exemptions Taxation, Which Contributes in Taking decisions enlightened on level Policies The general public.
4. Link Policies Exemptions tax with Strategies Nationalism For investment and development Economic So that be incentives Part from plan Integrated To support Projects Local, Providing environment Organizational and legal Encourage Investors. This integration Contributes in more size Investments Local and reduce Risks Finance For investors, And it increases from capacity State on directing Resources about Sectors The most need For growth.
5. Necessity to publish Reports patrol on distribution Exemptions tax and its results investment In a way public, To be able investors Researchers and the authorities Regulatory from tracking Its effect on The economy. This. Enhances Transparency and accountability And reduces from Opportunities Abuse Use incentives Taxation, as Allows For the government amendment Policies In a way fast Based on to Data Realism.
6. Situation Policies supportive For investments Local on range The tall one, In what Includes presentation Exemptions Taxation, Facilitation procedures Administrative, Providing Facilities Finance and technology For projects The small And the average. This

Contributes in create Opportunities a job New, Strengthening competitive companies Local, and increase independence Economy National, Therefore investigation development Economic Sustainable with antiquities Positive on Stability Social.

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