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ASSESSING THE CONTRIBUTION OF TAX REVENUES TO OVERALL ECONOMIC GROWTH EXPANSION IN THE IRAQI ECONOMY DURING THE COURSE OF THE YEARS 1990 - 2020

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Abstract:
Taxes have many effects on all aspects of economic and social life, especially their impact on the gross domestic product, and this topic is the focus of the research. The importance of the research lies in knowing the effects caused by tax revenues on economic growth rates in Iraq due to the importance of this resource in contributing to the Iraqi economy and the general budget.

One of the problems facing this sector is the decline in these revenues despite the high tax base, as it is assumed that the rise in the tax base will lead to a rise in tax revenues, and thus a high percentage of its contribution to the state's general budget, which improves the rate of economic growth in any country.

The research on this subject aims to know the extent to which tax revenues contribute to raising the rate of economic growth in Iraq during the research period from (1990 - 2020) and to come up with results and recommendations that will improve the level of this resource and the extent of its contribution to supporting other sectors in the environment of the Iraqi economy.

Keywords:

RESEARCH PROBLEM:

Low tax revenues in the Iraqi economy environment despite the tax base's high value during the study period and the low contribution of tax revenues to the state's general budget composition during the study period.

RESEARCH GOAL:

The research aims to show the impact of tax revenues on economic growth rates in Iraq during the study period and the extent of its contribution to the formation of the state's general budget, and the reason for the low contribution of that limited contribution by the tax base in the environment of the Iraqi economy despite the remarkable development in commercial and industrial transactions that Iraq witnessed during the study period, also to identify the most critical weaknesses that cause this structural imbalance and try to develop possible solutions in order to reach practical recommendations with results that will develop the tax sector in Iraq in order to raise the percentage of this sector's contribution to supplying the general budget and improving the economic situation.

RESEARCH HYPOTHESIS:

The high percentage of the tax base in any country causes a rise in tax revenues and a high percentage of its contribution to the state's general budget, which is positively reflected in improving the rate of economic growth in any country.

RESEARCH IMPORTANCE:

The importance of research in the field of tax revenues and the extent of their contribution to raising the rate of economic growth in the environment of the Iraqi economy, as this resource is considered one of the essential resources in supplying the general budget, and the reason for the decrease in this resource and its non-contribution to Iraqi budgets constitutes a burden on the well-being of the homeland, as the cause The low contribution of this resource to the low rates of economic growth in Iraq, and we will address the most critical reasons that generated this weakness despite the apparent improvement in the value of the tax base and the paths for collecting taxes, and the multiplicity of ways to collect them, but they did not meet the required purpose and the citizen's feeling that tax deduction is a heavy burden on the shoulders The citizen without obtaining anything mentioned in return for the money he pays in this field, so we will research in this area and clarify the most critical obstacles from the decline in those revenues and to identify the causes of this problem and try to address it in the body of the research during the study period in the environment of the Iraqi economy.

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INTRODUCTION:

Most of the developed world countries depend on tax revenues directly in the formation of the general budgets of countries, where tax revenues can contribute to supplement budgets by 50% or more or less depending on the development of this resource and the presence of other resources that supplement the budget of any country, as we see in the United States In the United States, the wills represent a large proportion of the state's general budget. In contrast, developing countries, such as Iraq, do not represent anything because other sources are more affluent in this resource and provide the state with those revenues that achieve the state's total expenditures.

During the study period, Iraq witnessed remarkable development, and the economic philosophy changed from socialism to the philosophy of the market after 2003, and this transformation generated significant effects on the various joints of the state, including the philosophy of the tax system. Laws that are in line with the assessment of the tax base and the capabilities of that base in a way that contributes to the ability of people to pay taxes profitably; therefore, it became obligatory for the legislator to prepare the means to raise tax revenues and to make an effective contribution to supplementing the revenues of countries in order to meet the expenses that Iraq may be exposed to because those Revenues are very few and do not contribute to supplying the state budget except with a tiny percentage of those costs that have begun to increase frighteningly in recent times and the inability of the economy to deal with these costs if there is an inevitable drop in international oil prices, as Iraq relies heavily on oil revenues In covering the increasing costs without investing in the areas of investment, and this also constitutes another burden on the revenues generated by the Iraqi state during the research period.

Chapter 1: Tax revenues and what taxes are in the Iraqi economy environment during the study period

Firstly: The concept of tax and tax policy:

The idea of the state and its role in society, as well as the concept of the state's ability to intervene, contributed to the formation of the concept of tax, as the tax was imposed on ordinary citizens, companies and other organizations to finance state expenditures, the function of taxation has changed over time to the economic concepts now used and the prevailing school of financial philosophy where they are handed over to the state Against their will and without compensation in order for the state to achieve the goals it wishes to achieve according to "specific criteria and criteria" (Khattab, 2010: p. 27).

The tax was also classified as a mandatory financial deduction in favour of public authorities and permanently without direct and explicit consideration to secure the financing of the public duties of the state. This was one of the tax definitions (Al-Qaisi, 2011: p. 22), or it is also known as the capital on the taxpayer without any return or a benefit (DUP, 2014: p.13). The tax was defined as the mandatory contribution of individuals to bear the burdens of public services to achieve the state's financial policy (Al-Mahani, 2017: p. 17).

As for the tax policy, it has been described as a set of integrated programs planned and implemented by the state and employing its actual and expected tax sources to create desirable economic, political and social effects and to stay away from unwanted effects in order to achieve the goals of society according to the definition (Othman, Al-Ashmawi, 2007: p. 320). According to one definition, tax policy is the state's behaviour according to a specific plan it specifies to follow in its tax affairs to achieve its financial, social or economic goals (Al-Zubaidi, 2013, p. 42).

Based on the above criteria, the researchers concluded that the state uses taxes as part of its fiscal policy to achieve its financial, social or economic goals.

Secondly: - The legal basis for imposing the tax:

Several theories can determine the legal basis on which the state depends in imposing taxes. The old ideas are based on the social contract. As for the social solidarity theory, which is one of the current ideas that its supporters rely on on the tax basis, it is as follows (Al-Khatib and Shamiya, 2012: p. 156) :

1. Social contract theory: The social contract theory asserts that the payment of taxes can be justified by referring to the contractual relationship between the state and individuals. According to this theory, individuals pay taxes as part of a transaction in which they receive benefits from the state in return for paying taxes. Scholars have differed about determining the legal qualification of the contract, including Who looks at it as a sale of services, an insurance contract, or a partnership contract (Enaya, 2003: p. 69). This theory suggested that its legal basis is a financial contract under which individuals are obligated to pay taxes for state-provided services such as the provision of security; under this arrangement, individuals voluntarily provide a portion of their income which they pay as taxes in exchange for public services such as a partnership contract (Hindi, 2016: p. 13).
2. Social Solidarity Theory: The proponents of this theory say that the legal basis for imposing the tax is the idea of social solidarity, which requires the solidarity of individuals in any country as a national

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duty to participate and according to their ability to face the costs of public services provided by the state as a social necessity, and this theory claims that the legal basis for imposing the tax It is the concept of social solidarity that requires the solidarity of individuals in any country as a national duty to participate (Al-Janabi, 2009, p. 64).

Thirdly: The main objectives of taxation in economically developing countries are:

The tax achieves many primary objectives in addition to many others, which are as follows:

1. **Financial objectives:** One of the primary responsibilities of the tax system in developing countries is to search for areas in which there is an economic surplus and to find ways to use this surplus by relying on the financial policy tools provided by taxes (Zain El-Din, 2000: 47), and to achieve the monetary objectives of the tax from It is necessary to achieve significant and continuous tax profits that can be relied upon to achieve the necessary development. In addition, there is a need to ensure that the costs associated with tax collection are kept to a minimum (Affana et al., 2004, p. 8).
2. **Social objectives:** The tax system in developing countries seeks to achieve several objectives, one of which is social objectives, as the tax is a means of redistributing income and wealth (Al-Khatib and Al-Shamiya, 2003: p. 153) by imposing a tax on high income and providing tax exemptions to low-income people. The tax can also be used effectively to reduce certain undesirable behaviours in societies, such as imposing high taxes on tobacco products, alcoholic beverages and other entertainment to discourage citizens from participating in these activities (Al-Takruri, 2015: p. 146).
3. **Economic goals:** We classify achieving our economic goals as one of our most essential tax goals. If the tax is not deducted, it will affect all aspects of economic activity, including consumption, production, saving and investment. As a result, governments choose to impose a tax to direct their economic policies in resolving the crises they are exposed to, and this is achieved by stimulating the necessary branches of production, combating recession and stagnation, and focusing on specific productive sectors, as will be apparent in the following paragraphs (Abdul Reda, 2014: p. 24) :
   A. To encourage some productive activities: Many countries use the tax as a tool to encourage a specific sector of the economic sector for its importance in economic and social development by completely exempting it from the tax or reducing the tax rate imposed on it and this, in turn, works to stimulate investment in this sector because the abolition or reduction of the tax will increase Of the return that the investor obtains in that sector because the tax or its reduction increases the revenue that the investor receives (Afaneh and others, previous source: p. 9).
   B. To address economic stagnation: In times of prosperity, taxes are used as an economic tool to reduce government spending, raise taxes on income and goods to reduce the purchasing power of individuals, reduce private spending, lower taxes on capital, and save to give money a boost to productive projects in order to raise and lower prices. Tax is also used to combat the economic cycles of boom followed by stagnation, a feature of the current economic system. As a result, various forms of taxation are used to combat periods of economic stagnation and deflation (Al-Khatib and Al-Tafesh, 2008: p. 26).
   C. c. To encourage investment and saving: The tax is usually used to encourage investment and to save through tax exemptions that encourage investment, not a tax on development bonds issued by the state or joint stock companies, and working to reduce the tax on deposits in provident funds that encourage natural and legal persons to save and then increase investment In the National Economy (Hamdallah, 2005: p. 35).
4. **Political objectives:** To implement their public policies, governments use monetary tools such as taxes; however, this can sometimes lead to revolutions or bring about a change in those in power (Al-Aboudi, 2010: p. 29).

Fourthly:A look at some of the factors that affect tax revenue:

1. **Tax energy:** This is also known as the national mandate capacity, the maximum tax that may be imposed on ordinary citizens. Therefore, tax energy is the most significant amount that can be collected for the state through taxes without harming the population's standard of living (Mohammed, 2015: p. 84).
2. **The level of economic activity:** The volume of public spending is affected by the fluctuations of the economy, which are represented in periods of stagnation and inflation, respectively. When the economy is in a recession, the government often raises spending on public projects while reducing or cancelling tax rates (Al-Karkhi, 2012: p. 79).

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However, in the event of inflation, it leads to a decrease in the actual cost capacity due to a decrease in the value of the monetary unit. This occurs despite the accompanying tax income increase (Mohammed, 2015: p. 220).

3. **Tax rates:** The tax rate is one of the main factors contributing to increasing the total amount collected from taxes. Suppose that the country's economic climate is still stable and the type of taxable materials remains the same. In this case, an increase in the tax rate will increase the amount of money collected from tax revenue (Al-Karkhi, 2012: pg. 75).
4. **Legal Allowances:** Allowances are a legal term, and they represent those amounts that the tax legislator allows to deduct from the income of the natural taxpayer after calculating the taxable income and before calculating the amount of tax incurred by the natural taxpayer, and this occurs after calculating the taxable income but before calculating the amount of tax incurred The natural taxpayer (Al-Jajjawi and Al-Anbaki, 2013: p. 105), and accordingly tax allowances are among the factors that affect the result of taxes because of their direct impact on reducing the amount of tax amount on the net income of taxpayers. As for the real estate tax, the tax legislator allowed the deduction of a tax exemption of 10% from each real estate income against the cost of maintenance and consumption before the tax legislator determines the amount of the real estate tax (Real Estate Tax Law No. 162 of 1959 amended, Article 2, paragraph 2).
5. **Tax breaks:** sometimes achieve many purposes, including social, political or economic goals. In the Income Tax Law, exemptions were specified in Article Seven of the amended Income Tax Law No. 113 of 1982, which granted exemptions to taxpayers, whether natural or moral, for various reasons that may be social, economic or political.
6. **Effectiveness of the tax system:** The ineffectiveness of tax officials in collecting taxpayers' revenues and imposing a tax on them, as well as their inability to detect the means of tax evasion taken by the taxpayer, and the failure of the General Tax Authority to provide sufficient incentives to collect taxes, as well as the inability to Authority to attract qualified staff and reduce corrupt behaviour of collectors, the absence of information systems and electronic records for registration, as well as the lack of evidence and appropriate audit procedures for private sector organizations, is one of the main factors that encourage taxpayers to avoid paying their taxes (Torgler, 2011: p. 17).
7. **Tax awareness:** is the ability and willingness of taxpayers to comply with tax laws determined by morals, the legal environment and other situational factors at a specific time and place. (Palil, 2010: P. 2).
8. **Fairness of tax legislation:** Tax responsibilities must be distributed according to the ability of taxpayers who are subject to tax, and there are two ways in which justice can be achieved horizontal justice and vertical justice, and what horizontal justice means to those who receive the same income pay the same amount of tax, on the other hand, Vertical equity indicates that people who earn different incomes pay different amounts of tax according to their income, whereby the higher the income of the individual the higher the tax payment (Mukherjee, 2009: P.81).
9. **Tax Examination:** Benefit from tax examination in cases of tax evasion because the audit and examination of tax accounts can play an essential role in the collection of tax revenue, as audits urge taxpayers to put more effort into completing the details of their reports that are submitted to the tax authorities (Palil, 2010: p. 21).

Chapter 2: General concepts about economic growth in the environment of the Iraqi economy during the period 1990-2020

Firstly : The concept of economic growth and its forms:

There are a lot of different ways to think about economic growth due to different authors, experts, and people interested in the topic and different viewpoints, such as "the continuous rise in the number of products, services, and goods produced by individuals in the vicinity of an economy" is what economists mean when they talk about "economic growth" (Arrous, 1999: p.9).

One way to conceptualize it is "the steady annual gains in the economy through long-run growth of real national income" (Ahuja and Macro, 2012: P. 803). This also indicates that "the occurrence of an increase in the gross domestic product or the total national income, in order to achieve an increase in the average real income per capita, and this does not mean an increase in the total national product only, but the real income must be increased, that is, the growth rate must It exceeds the population growth rate, and therefore only increases the domestic product without achieving economic growth, due to the high rate of population increase than the growth rate of the output" (Hussain, 2009: p. 125).

Increasing an economic variable, such as national income, average per capita income, or gross domestic product, without taking any approved or directed measures would affect the increase that occurred in one way or another (Robert, 1979: P. 50).

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Edward Shapiro discusses the economy's expansion as "a quantitative variable that determines how the productive capacity available in the economy has changed over time.

Amartya Sen also asserts that economic growth is not primarily related to material factors, as economic growth is necessary to expand fundamental freedoms individuals value. These freedoms are closely linked to improvements in general living standards, such as providing excellent opportunities for people to become healthier, eat better and live longer (Amartya, 1999: P. 8).

Another definition of growth is innovation in the productive arts, which refers to the continuous development of a country's ability to provide consumer demand for goods due to the development of services and productive arts in the context of the national economy (Berr, 2008: P.9).

As a result of the concepts discussed above, we can draw two important conclusions regarding the methodology of economic growth, namely:

1. A rise in GDP alone does not always reflect economic expansion but rather a rise in real per capita income, which indicates that the pace of economic development should be greater than the population growth rate in the long run.
2. A rise in per capita income is not just a monetary gain but an actual increase as well because the effect of a change in the value of money has been excluded from the account (the purchasing power of a currency).

This rise in GDP should not be for a brief and transient period but for an extended time. According to this theory, economic growth is a quantitative phenomenon seen in real GDP and per capita over a specific time, often one year. Three different scenarios describe patterns of Economic Growth:

A. It decreases over time, which is meant by "negative growth".
B. Regular growth over time, meaning "steady growth".
C. growth that occurs rapidly and continues to accelerate over time is meant to be "rapid growth".

The following are the factors on which economic growth can be based:

1. **Regional factors:** Geographical components include the distance from the equator variable, which has a positive estimate coefficient, and sub-Saharan Africa and Latin America, both represented by dummy variables with negative estimation coefficients.
2. **Political factors:** The variables that show the rule of law and respect for general political rights and freedoms are represented by a positive estimation coefficient, and the variables in the number of revolutions, wars and coups with negative estimation coefficients.
3. **Religious factors:** They represent the proportion of the population professing Islam and Buddhism with positive coefficients of assessment and the proportion of the population practising Catholicism with negative coefficients.
4. **Economic policy factors:** The variables that lead to real exchange rate inflation, the standard deviation of the exchange rate margin with a negative appreciation factor, investments in equipment and investments in non-equipment, as well as trade, open markets to the rest of the world with a positive appreciation factor.

Secondly: Economic Growth Factors:

The components of economic growth are represented by the following (Samuelson, 2006: p. 587)

1. Human resources represent the supply of employment, education, organizational structure and incentive programs.
2. Natural resources: such as the components of the earth, mineral resources, fuel, and the quality of the environment.
3. Capital formation: which includes machines, industries and roads.
4. Changes in technology and innovations represent the science, engineering, management and entrepreneurship sector.

Thirdly: Types of Economic Growth:

If "economic growth" refers to the total increase in the number of a country's or individual's products during a specific period, three types of growth can be distinguished, which are as follows:

1. **Spontaneous or natural growth:** This type of growth happens naturally as a result of economic freedom and necessitates a flexible economic structure so that economic variables can interact when they do so naturally rather than relying on economic plans (Saleh et al., 1994: p. 379). Countries then tend to follow this type of growth. Because of capitalism's development since the Industrial Revolution, the spark of expansion spreads fast from one industry to another (Antonius, 1993: p. 25).
2. **Transient growth:** Transient growth is caused by temporary emergency factors, typically external factors because they disappear quickly. When these factors disappear, the growth that caused them also disappears, which means that it does not have the character of continuity and stability. This is because this growth occurs in light of social structures and rigid culture, which makes it unable to create many

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complications and accelerating effects. It generally occurs in developing countries (Habib and Al-Bunni, 2000: p. 26).

3. **Planned growth**: is growth that happens with the state's involvement via the construction of an all-encompassing planning process for the resources and requirements of society. This type of growth is called "planned growth" (Abdullah, 2008: p. 51).

The effectiveness of this style is closely related to the capabilities of the planners and the reality of the drawn plans, in addition to the effectiveness of implementation and follow-up in the planning process at all levels, as economic planning studies are a speciality that is no more than a few decades old, to confront crises that affect the levels of economic activity.

The development of planning into an activity is Widespread practised in many countries, and planning is also practised to formulate effective demand policies and to reach full employment according to Keynesian theory.

Some people divide economic expansion into two distinct categories, which are as follows (Ashwaq, 2013: p. 65):

A. Expanded economic growth: This form of growth is referred to as the rate of increase in income, which is compared to the rate of population growth, indicating that the level of per capita income has not changed.
B. Extensive economic growth: This type of growth is income growth that exceeds population growth. This type of growth is represented in the fact that the growth of income exceeds the growth of the population. Therefore, per capita income rises from expanded growth to intensive growth and represents the turning point of any transformation of society ultimately.

Chapter 3 :Measuring and analyzing the relationship between tax revenues and gross domestic product in the Iraqi economy environment for the period 1990 - 2020

The relationship between tax revenues, on the one hand, and the gross domestic product, on the other hand, can be clarified, which expresses the extent of the growth of the economy in all fields, and that the gross domestic product reflects the developments taking place in the environment of the Iraqi economy and all sectors, and as it is known that the gross domestic product depends on the sector Oil or oil revenues are 75% of total production, so it is obvious that we see the weakness of the rest of the sectors in the contribution of local production, including tax revenues, which represent the most significant percentage of GDP contributions in various developed countries, which depend heavily on this fundamental resource, which is represented in the states The United States of America represents a significant proportion of the total revenues and the general budget of the state.

Through the data obtained during the study period, which is about (30 years), we will analyze the data based on dividing it into two periods as follows:

Firstly:- The first period was from 1990 to 2005, interrupted by difficult circumstances once in Iraq that the researcher cannot delve into; the reason is that it is known to everyone. Data has been collected from various sources, especially the Ministry of Planning and the Central Bureau of Statistics; other sources and data are as follows:

Table (1)

Shows the gross domestic product and total tax revenue for Iraq for the period (1990-2005) (million dinars)

Year	total tax revenue	Gross domestic product
1990	1338.72	22849.3
1991	712.46	21313.3
1992	1152.41	56813.6
1993	2756.87	140517.9
1994	9490.68	703821.3
1995	53164.9	2252264
1996	61948.99	2556307
1997	160217.41	15093144
1998	224950.03	17125848
1999	393883.31	34464013
2000	587035.68	50213700
2001	704414.96	41314569
2002	593678.2	41022927
2003	263290.1	29585789
2004	540900	53235359

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2005	953000	73533599

Source: Prepared by the researcher based on various publications of the Ministry of Planning, Central Bureau of Statistics.

Moreover, because Iraq's imports were not diversified and the country's profits were limited to oil sales, the Iraqi economy could not withstand shocks such as wars and sanctions imposed on Iraq and the imposition of the economic blockade on it. The series of wars and the recent transformation in the system of government led to a significant decline in growth and development and the deterioration of all infrastructure facilities. The primary and basic infrastructure and essential social services were provided to the community as Iraq transformed from a middle-income country in the seventies to the lowest indicator in the region.

It is clear from looking at the Iraqi economy that the continuation of all indicators of economic growth is accelerating rise, so it becomes clear to the auditors in this field that this growth is false if it is compared to inflation prices, which rose very dramatically. Then production decreased in the rest of the productive sectors, especially the two main sectors, namely the sector Agricultural and industrial, which generate the basic income from the taxes under study.

Table No. (1) shows the percentage of total taxes and gross domestic product, where we note the rise in gross domestic product despite the value of the few tax revenues compared to the gross domestic product and this is due to the dependence of the gross domestic product on oil in most of its revenues, as the years ranged in the percentage of tax revenues Within reasonable limits, its rise ranged between (1338.72) billion Iraqi dinars in 1990 and a slight increase in 1995 to (53164.9) billion Iraqi dinars, and the gross domestic product rose from (22849.3) billion Iraqi dinars in 1990 to (2252264) billion Iraqi dinars in 1995 And by comparing the numbers, we see that the increase is by (2.5%) in relation to tax revenues, while the rate of increase in the gross domestic product amounted to about (100) times, or 1000%, so the rest of the numbers can be read through this clear example and the varying percentages in the rises and a statement The extent to which the Iraqi economy depends on oil revenues in the gross domestic product, and the significant inflation that occurred in the Iraqi dinar currency can have the most significant impact on the rise in tax revenues and the rise in domestic production On the other hand, the total

Secondly: As for the second period, it is represented in the period from 2005 to 2020, which also had a lot of critical economic fluctuations that had a clear impact on the environment of the Iraqi economy:

Table (2)
Shows the gross domestic product and total tax revenue for Iraq for the period (2005-2020) (million dinars)

Year	total tax revenue	Gross domestic product
2005	953000	73533599
2006	307943	95587955
2007	440805	111455813
2008	527524	157026062
2009	605921	130643200
2010	723342	162064566
2011	874341	217326907
2012	1148042	254225491
2013	1360371	271091778
2014	1465261	259490461
2015	1723688	201929245
2016	1971000	203869832
2017	2686800	228692989
2018	2,264,563	254366709
2019	2,553,425.6	266190571
2020	2,951,781	201249143.5

Source: Prepared by the researcher based on various publications of the Ministry of Planning, Central Bureau of Statistics.

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Through the data in Table (2), it is clear that the gross domestic product (GDP) has been subjected to significant increases during this period, especially the years from 2005 to 2014, after which the GDP witnessed a decline due to the decline in global oil prices and the war with terrorism, which caused havoc in all joints of production in Iraq, as well as the beginning of tax revenues declining as a result of the administration that handled this file, which was marked by many negative comments, such as the aggravation of the abuse of bribes by those responsible for this file, manipulation of tax files, assistance in tax evasion and many more. All of these reasons prompted us to search in this area to reach practical solutions that can help raise the efficiency of the tax base and increase tax revenues in the environment of the Iraqi economy.

In the following, we can run a simple test process across the (SPSS) program and in a simple linear regression method in order to show the quality and strength of the impact of tax revenues on the level of improvement in the gross domestic product in Iraq through the data of tables (1-2) and measure the extent of the contribution of tax revenues In raising the economic growth rate during the period (1990-2020) through the following mathematical model:

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	X[b]	.	Enter

a. Dependent Variable: Y
b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.828[a]	.686	.675	57188510.87802

a. Predictors: (Constant), X

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	207062296069564384.000	1	207062296069564384.000	63.312	.000[b]
	Residual	94845247516932576.000	29	3270525776445951.000		
	Total	301907543586496960.000	30			

a. Dependent Variable: Y
b. Predictors: (Constant), X

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	28166493.886	14439670.743		1.951	.061
	X	95.707	12.028	.828	7.957	.000

a. Dependent Variable: Y

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Through the results that appeared in the regression tables, the extent of the falseness of the data that appeared shows that the gross domestic product depends on tax revenues at a high rate, estimated at (82%), and importantly illustrates the falseness of the model, as the additional revenues, not just tax, represent only a tiny part of the income. The gross domestic product, which depends on oil revenues, for the most part, indicates the falseness of the data and the inability of the model to describe these variables more accurately, as it is evident to the observer in the Iraqi economic affairs that the gross domestic product depends very heavily on the oil revenues derived from selling Crude oil in global markets. The researcher advises copying the idea of Sweden in this field, as the gross domestic product depends on oil revenues by (30%) and turns it into investments, which generates a lack of dependence on oil revenues in the long run.

CONCLUSIONS:-

1. Tax revenues increase the state's total revenues through the general budget.
2. Tax revenues in Iraq are not at the required level compared to the tax base and economic conditions during the research period.
3. The tax revenue has not reached a certain level that would be able to raise the rate of economic growth.
4. The dependence of the Iraqi economy on one source, oil, to meet the costs that may fall on the state's general budget.
5. In various countries of the world, tax revenues push the wheel of economic growth forward, but we did not notice this in the environment of the Iraqi economy.
6. The tax laws are not at the required level to raise tax revenues and encourage the tax base to pay the obligations required by the tax base.

RECOMMENDATIONS:-

1. Legislate laws that contribute to the payment of the tax base on the disclosure of what is owed to increase tax revenues.
2. Tax exemptions for low-income persons in order for the taxpayer not to adapt to what burdens the incomes of persons subject to a tax deduction and what is commensurate with their incomes.
3. The introduction of a new tax system that facilitates the work of tax collection through electronic cards and reduces the corruption of workers in the field of tax collection.
4. Benefiting from the experiences of countries that have developed from their experiences and were able to raise tax revenues, such as the Arab Republic of Egypt and other Asian countries.
5. Benefiting from the existing expertise in the academic field to reach radical solutions in this field and thus raise tax revenues in a way that contributes to improving the country's economic situation.

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