

Developing an Accounting-Based Framework to Support the Digitization of Tax Collection in Iraq

***Asst. Prof. Dr. Ahmed Taher Kadhim Al-Anbagi, **Asst. Prof. Ashraf Hashim Faris Alabdoon,
#Asst. Prof. Dr. Nada Salman Habib Al-Azzawi**

* Middle Technical University-
Technical College of Management– Baghdad
** Tikrit University
College of Administration and Economics
Tikrit-Iraq
*** AL-Iraqia University,
College of Administration and Economics –Baghdad

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Abstract

The aim of this study is to develop an accounting framework that supports tax collection in Iraq. This framework includes developing a framework that includes integrating guidelines into Iraq's digital tax revenue system and identifying the key obstacles—technical, administrative, legal, and institutional—that limit the success of digitizing tax collection in Iraq. And the last Examining the current state of the tax structure in Iraq, with a particular focus on accounting practices, information systems, and digital capabilities within the General Tax Authority . To achieve the research objectives, several points were used from the first aspect to represent the transition process with employees and managers working at the General Tax Authority, identifying the strengths and weaknesses of the process from a manual to an electronic system. The second aspect represents a practical mapping of the process that could lead to the transition toward success in the Iraqi environment. The research reached a set of important results Effective digitization requires strong government support, clear legal frameworks, and collaboration between tax authorities, financial institutions, and technology providers. Investments in IT infrastructure and capacity-building programs for tax officials are critical for a smooth transition.

Keywords: *Tax digitization; electronic tax collection; tax accounting.*

1. Introduction

- The Iraqi Tax Authority enjoys an extensive historical position as one of the oldest tax establishments not only in the Arab world, but perhaps within the entire region. The status quo of tax structures in Iraq dates back to 1920. The Real Estate Tax Directorate was established in 1923 (Al-Zubair, 2019), followed by the enactment of the Income Tax Law No. Fifty-two of 1927, distinguishing Iraq from other Arab countries, wherein tax laws emerged mainly in the 1940s.

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Iraq's tax system is characterized by a centralized structure managed primarily by the General Commission for Taxes (GCT) under the Ministry of Finance. The system is composed of direct taxes—mainly corporate and individual income taxes—and indirect taxes such as customs duties and limited consumption taxes. Despite being oil-reliant, tax revenue forms a small percentage of Iraq's GDP, indicating underperformance in tax collection and compliance.

The current tax system in Iraq is based on direct and indirect taxes and is regulated according to relevant tax laws, particularly Income Tax Law No. 113 of 1982, as amended, and other rules.

- The most prominent types of taxes in Iraq:

A- Direct taxes: Income tax is imposed on individuals and corporations in line with progressive charges. Companies are concerned about a fifteen tax on their profits, while personal prices vary depending on earnings. There is also a real estate tax that is imposed on rented homes at 10% of the yearly rent, and a payroll tax that's deducted from personnel's salaries in keeping with graduated tax brackets.

B- Indirect taxes: Such as the sales tax imposed on certain items and services, together with fuel, tobacco, and telecommunications, and customs duties imposed on imported goods, by the Customs Tariff Law. Tax compliance is low because of tax evasion and the informal financial system. There is a trend toward digitizing tax collection to modernize the system and increase efficiency.

Over the past two decades, Iraq has faced several challenges in modernizing its tax system due to political instability, weak administrative capacity, and outdated manual processes. These issues have led to widespread tax evasion, limited taxpayer databases, and inefficient revenue collection. As a result, digitization has emerged as a potential solution to improve transparency, reduce corruption, and enhance tax compliance. Efforts to digitize the tax system have been initiated but remain underdeveloped. Some steps include the introduction of basic IT infrastructure within the Ministry of Finance and limited online filing systems. However, there is still a lack of comprehensive Accounting Information Systems (AIS) that integrate tax data with national financial records, which restricts real-time tracking, auditability, and reporting capabilities.

In this context, accounting plays a critical role in supporting public finance reform. A well-designed accounting framework contributes to better fiscal management, internal controls, and financial transparency. It enables the creation of audit trails, systematic taxpayer records, and standardized reporting practices. By embedding accounting principles into tax digitization initiatives, the government can ensure that digital tax systems are not only efficient but also trustworthy and aligned with international standards of public financial management (PFM).

Therefore, the intersection of accounting and digital transformation in tax collection represents a strategic opportunity for Iraq to enhance non-oil revenue, improve public service delivery, and support economic development.

The main research problem is that, despite being a resource-rich country, Iraq continues to struggle with limited non-oil revenue generation, particularly in the area of tax collection. The country's tax administration suffers from manual and paper-based processes, weak enforcement mechanisms, a narrow tax base, and widespread non-compliance. These systemic inefficiencies have resulted in revenue leakage, underreporting, and high administrative costs.

Efforts to modernize the tax system through digitization have been limited and have lacked an integrated accounting framework that ensures transparency, traceability, and accountability in financial transactions. The absence of automated accounting information systems (AIS) and standardized reporting mechanisms undermines the effectiveness of digital tools that have been introduced in isolation. Furthermore, the lack of synchronization between tax authorities and accounting practices in the public and private sectors hinders the real-time monitoring of taxpayer behavior, risk assessment, and performance evaluation of tax policies. These

gaps highlight the need for a comprehensive, accounting-based framework that supports the digitization of tax administration in a way that promotes efficiency, transparency, and compliance.

Without such a framework, Iraq risks continuing to rely heavily on oil revenues, while missing opportunities to build a sustainable, diversified, and transparent public revenue system aligned with international standards of public financial management.

- Finally, the research problem can be formulated with the following questions:
- How can accounting frameworks support the digitization of tax collection in Iraq?
- What are the key weaknesses in the current Iraqi tax collection system related to accounting and digital infrastructure?
- Study Objectives
- The primary objective of this study is to develop an accounting framework that supports tax collection in Iraq. This framework includes:
 - I. Developing a framework that includes integrating guidelines into Iraq's digital tax revenue system.
 - II. Identifying the key obstacles—technical, administrative, legal, and institutional—that limit the success of digitizing tax collection in Iraq
 - III. Examining the current state of the tax structure in Iraq, with a particular focus on accounting practices, information systems, and digital capabilities within the General Tax Authority.

2- The Concept of Digitization

Digitization of information, a fundamental concept in the digital age, refers to the process of converting data into a digital format, thereby enabling its storage, processing, and transmission across electronic devices and computer networks (Tan et al., 2022). Digitization, as defined in the literature, embodies the social transformation brought about by the mass adoption of digital technologies that generate, process, and transmit information (Katz & Koutroumpis, 2013). The integration of digital technologies into business processes, often referred to as "digital transformation," has become a prevalent phenomenon in recent years, as organizations seek to leverage the power of digital tools to drive innovation and improve efficiency. (Vaska et al., 2021). Terry Cooney described digitization as the process of converting various information sources into a computer-readable format using a self-contained system (Ahmed and Essam, 2016), the basic unit of information in computer-based systems. This process involves converting data into a series of binary numbers, known as digitization, which is made possible through the use of specialized techniques and devices (Souta and Tarshon, 2024).

- Artificial intelligence (AI) has seen significant development in recent years that has had a tremendous impact across industries (Baek, 2021; Chin et al., 2023). Although AI rapidly transforms the world, its rise comes with profound implications (Farrokhnia et al., 2023).
- 1- The Importance of Digitizing Tax Collection:
- Digitizing tax collection contributes to building a more efficient, growth-oriented, transparent, and fair financial system, as outlined by Chernousova (2021) and Bouamad and Janai (2023):

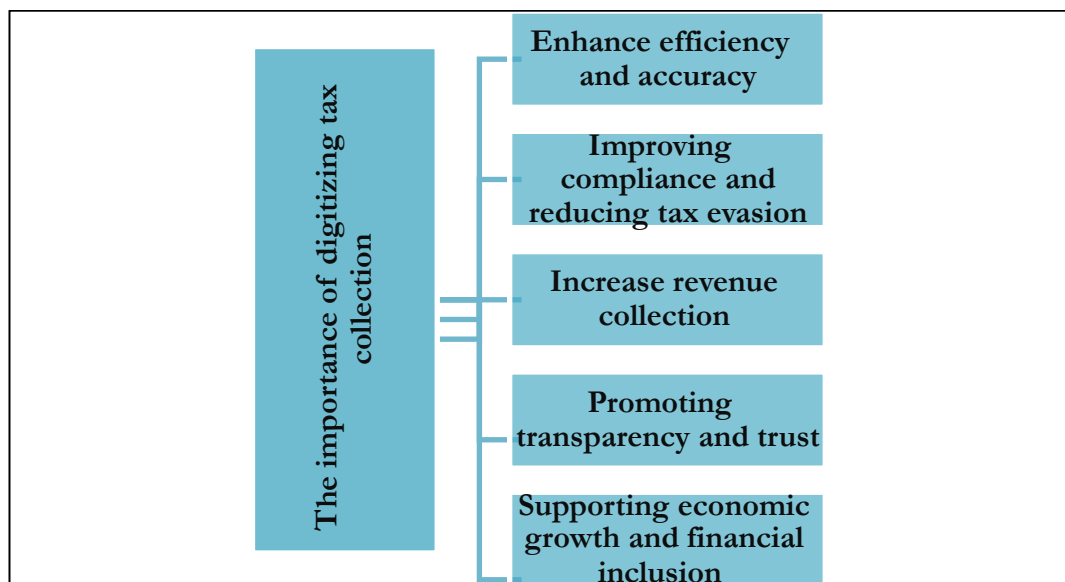


Figure 1 : The Importance of Digitizing Tax Collection

Table (1) The importance of digitizing tax collection	
1. Enhancing Efficiency and Accuracy:	<ul style="list-style-type: none"> Automating tax collection tactics and reducing guide mistakes. Expediting tax filing, processing, and refunding. Reducing the executive burden on tax government and taxpayers.
2. Improving Compliance and Reducing Tax Evasion:	<ul style="list-style-type: none"> Enabling real-time tracking of tax bills and transactions. Using information analytics and artificial intelligence to detect fraud and competitive tax evasion. Enhancing reporting accuracy through virtual statistics and electronic invoicing.
3. Increasing Revenue Collection:	<ul style="list-style-type: none"> Reducing tax revenue leakage by effectively tracking transactions. Expanding the tax base by integrating informal sectors through digital payment systems. Improving implementation through automated audits and predictive analytics.
4. Enhancing transparency and trust:	<ul style="list-style-type: none"> Reducing corruption via restricting human intervention in tax checks. Providing taxpayers with easy access to their tax records and obligations. Encouraging voluntary compliance through user-friendly digital platforms.
5. Facilitating data-driven policy decision-making:	<ul style="list-style-type: none"> Enabling governments to analyze tax trends and adjust policies accordingly. Helping predict tax revenues more accurately. Enhancing cross-border tax cooperation through the digital exchange of information.
6. Supporting economic growth and financial inclusion:	<ul style="list-style-type: none"> Encouraging the adoption of digital bills and integrating corporations into formal tax systems. Reducing compliance charges for groups, in particular small and medium-sized corporations (SMEs). Creating a more predictable and stable tax environment for investors.

Prepared by researchers

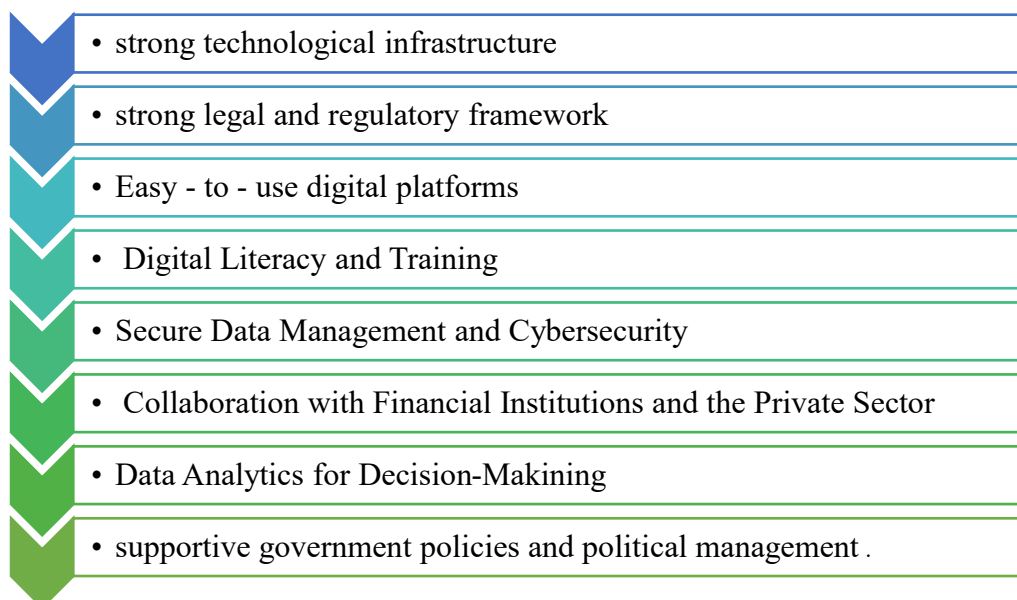


Figure 2 : Digital Transformation Requirements for Digital Tax Collection (prepared by Researchers)

- A. Robust technological infrastructure:
- A strong technological foundation is essential for digital tax collection. Cloud computing provides scalable data storage, while automation and artificial intelligence enhance tax processes, identify fraud, and ensure compliance. The block-chain era enhances safety and transparency by providing an immutable record of transactions. Electronic invoices and digital payment systems simplify tax submission through automated reporting and payment processing. Furthermore, interoperability between tax systems and financial institutions ensures seamless data exchange.
- B. Robust legal and regulatory framework:
- A well-defined legal structure provides the foundation for digital tax collection. Governments should enforce e-tax legal guidelines that modify digital tax reporting, filing, and payments. Data safety and cyber-security guidelines protect taxpayer records and prevent unauthorized access and fraud. Mandatory virtual tax reporting ensures compliance by requiring businesses to submit tax returns electronically. Cross-border tax agreements facilitate the exchange of information between jurisdictions, enhancing tax enforcement
- C. User-Friendly Digital Platforms: Adopting digital tax structures requires intuitive and on-hand platforms. Online tax portals and cell apps simplify registration, submission, and payment methods, lowering the load on taxpayers. AI-powered chatbots provide real-time help and guide users through tax-related inquiries. Multilingual guides ensure that virtual tax services meet the desires of the various populations, improving usability and compliance.
- D. Digital Literacy and Training: Successful digital transformation depends on the preparedness of taxpayers and tax directors. Public schooling packages inform agencies and individuals about digital tax tools and processes. Government worker training complements the talents of tax officials, equipping them with the abilities needed to control virtual tax systems. Public awareness campaigns inspire virtual adoption by emphasizing its blessings and simplicity of use.
- E. Secure Data Management and Cybersecurity: Protecting sensitive taxpayer information is critical in digital tax systems. Encryption and multi-element authentication ensure stable entry to tax platforms and prevent cyber threats. AI-powered fraud detection systems display real-time tax transactions, identifying suspicious activity. Regular gadget audits help maintain compliance with protection requirements and build confidence in virtual tax administration.
- F. Collaboration with Financial Institutions and the Private Sector: A successful digital tax system requires collaboration between government agencies, financial institutions, and stakeholders. Integration with banking systems enables real-time tax payments and reporting. Public-private partnerships bring in technological

expertise from fintech and IT companies, improving the efficiency of digital tax collection. Additionally, tax frameworks for e-commerce and the gig economy ensure that digital platforms contribute to government revenue.

- G.Data Analytics for Decision-Making: Data analytics enhances tax administration by providing valuable insights into taxpayer behavior and compliance trends. Real-time tracking allows tax authorities to track bills and stumble on irregularities. Predictive analytics helps forecast tax revenues and identify ability risks. Customizable dashboards present tax statistics in an easy-to-interpret format, supporting policymakers in making informed selections. Eight) Supportive government guidelines and political will: Government commitment is essential for digitizing the tax system. Investment in digital infrastructure, which includes upgrading IT systems and expanding internet access, supports digital tax processes. Legislative aid guarantees that digital tax rules are enforceable and aligned with broader financial objectives. Incentives encouraging the adoption of virtual generation, including tax advantages for compliant groups, also inspire participation in the digital tax gadget. List funding sources in this standard way to facilitate compliance to funder's requirements:
- 2- Experiences of some Arab countries in implementing digital tax
- Arab nations have made progress in digitizing tax collection, particularly those with diversified economies, even as oil-producing international locations started adopting it after 2014 to diversify revenues. Jordan has been a pioneer in digitization due to the fact that 2005, even as the UAE and Saudi Arabia started to digitize their taxes in 2017, updating systems and enhancing compliance. Kuwait is presently operating on a tax digitization venture so that it will be completed in 2024. Egypt completed the digitization of tax collection as part of its monetary reform application (2016-2019). Morocco began gradual tax digitization in 2010 and expanded to include all taxpayers, with the generalization of electronic payment to include additional taxes and fees. Among the most distinguished models are the experiences of Jordan, Saudi Arabia, as shown below:
- 1- Jordan:
- Jordan was the primary Arab country to adopt coverage of transitioning to a virtual financial system through digitizing its tax area, with official implementation beginning in 2005. The importance of digitizing tax collection in increasing tax revenues has emerged. The performance of the tax collection digitization system was evaluated using reports issued by the Tax Collection File Tracking System (Joodah, 2016), which includes feedback from both taxpayers and administration employees. Tax Authority, which found that digitizing tax collection increased by 22.4%, equivalent to 7,249.1 million Jordanian dinars (Dahdouh and Boubayeh, 2024). Jordan's initiative to digitize tax collection is implemented through the eFawateercom system, an electronic platform overseen by the Central Bank of Jordan as part of the e-government program. It allows users to view and pay their outstanding invoices safely and efficiently.
- 2- Saudi Arabia:
- The Kingdom of Saudi Arabia has taken vast steps to digitize its tax series gadget through the National Electronic Invoice Program, the guidelines of which had been published in past due 2020 and started working in 2021. The Fatura platform serves as a valuable machine (Mabrouk, 2023), Where companies can create, manage, and keep digital invoices in compliance with countrywide rules. This shift from paper-primarily based to digital invoicing addresses demanding situations together with inefficiency and fraud in conventional invoicing strategies (Mahmoud, 2022). In the United Arab Emirates, the tax machine changed into implemented at the stop of 2017 following the adoption of federal tax legal guidelines and law, which authorized the implementation of excise tax and price-added tax. During this period, the Federal Tax Authority digitized maximum taxpayer services, including tax series, and up to date its systems to conform with relevant tax regulations (Al-Munaim and Al-Qan, 2021).
- 3- Practical Aspect
- To achieve the research objectives, the researchers relied on two methods. The first was to conduct interviews with managers and employees working in the General Tax Authority, which operates in several branches within Baghdad. The second method was to develop a proposed mechanism to transform manual tax collection into digitized tax collection and improve non-oil revenues in Iraq.
- First: The Interview:
- Type of interview: Semi-formal.
- Target Audience: Managers and employees working in the General Tax Authority.

- Number of employees interviewed : 30
- Interview duration: 20-25 minutes.
- Confidentiality: Answers will be used for research purposes only

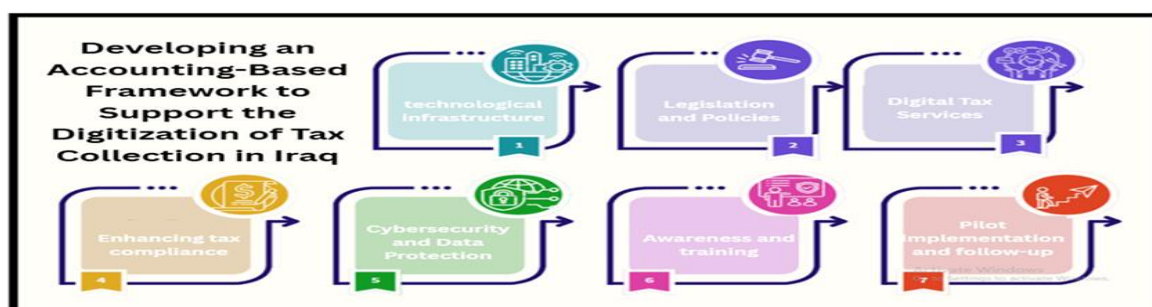
Table (2) gender		
Gender	frequencies	Percentage
Male	18	60%
Female	12	40%
Total	30	100%

(Source: Prepared by the researcher)

Table (3) Academic achievement		
Academic achievement	Frequencies	Percentage
Bachelor's	18	60%
Master's	6	20%
PhD	4	13%
Other	2	7%
Total	30	100%

(Source: Prepared by the researcher)

Questions about the current tax system and practices				
n o	Question	YE S	NO	Comb ined
1	Is the current tax collection system in Iraq digital?		30	
2	Are the systems used by the General Tax Authority to record and monitor tax transactions automated?		10	20
3	Are there any challenges facing the administration in the tax collection process?		25	5
Questions about digital transformation				
1	Are there any recent initiatives to digitize taxes in Iraq?		7	23
2	Is there a readiness to digitize the tax collection process?		5	25
3	Is the General Tax Authority equipped with the information technology infrastructure to facilitate the digitization process?		28	2
Questions section on integrating accounting systems with information systems (digitization)				
1	Are there efforts to convert paper records to digital?	25	5	
2	Does an automated system help support the tax collection process in Iraq?	4	26	
3	Are there obstacles to converting a manual system to an electronic system?	20	10	
Questions section on the legal environment in the General Tax Authority				
1	Are there laws and regulations that support digital tax practices in Iraq?	7	23	
2	Are there training courses on tax regulations to convert the system to automation?	5	25	
	Total repetitions of / 330	61	194	75



(Source: Prepared by the researcher)

Figure 3 : developing an accounting – based framework to support the digitalization of tax collection in Iraq (prepared by researchers.)

Table (5) Proposed Framework for Digitizing Tax Collection in Iraq	
Technological Infrastructure:	<ul style="list-style-type: none"> • Develop a centralized electronic tax system that enables taxpayers to register, file returns, pay taxes, and monitor compliance. • Strengthen communications networks and provide secure data centers to host digital tax systems. • Integrate with electronic payment systems and banks to ensure smooth and secure payment processes.
Legislation and Policies:	<ul style="list-style-type: none"> • Update tax laws to support digital transactions and recognize electronic procedures. • Impose mandatory electronic registration and filing of returns via digital platforms. • Enhance transparency through laws that protect tax data and prevent tax evasion.
Digital Tax Services:	<ul style="list-style-type: none"> • Launch a unified electronic portal that provides tax services to individuals and companies. • Provide smartphone applications for easy filing and tax payment. • Use artificial intelligence and data analysis to monitor suspicious activities and prevent tax evasion.
4. Enhancing Tax Compliance:	<ul style="list-style-type: none"> • Link tax systems with other government agencies (such as customs, the commercial registry, and banks) to ensure transparency. • Offering a range of benefits. To compliant taxpayers, such as tax reductions or payment facilitations. • Imposing penalties on late taxpayers.
5. Cyber security and Data Protection:	<ul style="list-style-type: none"> • Implementing a program to protect financial information from fraud. • Using Technological techniques to ensure the confidentiality of tax transactions

6. Awareness and Training:	<ul style="list-style-type: none"> Implementing awareness programs to educate and encourage taxpayers to use the digital system. Training tax sector employees on managing electronic systems and providing them with technical support. Providing online courses and workshops on the electronic tax system and tax compliance.
7. Gradual Implementation and Monitoring:	<ul style="list-style-type: none"> Launching a pilot phase in selected governorates, followed by gradual expansion. Working to evaluate the system and develop it based on user feedback. Forming several digitization committees to monitor performance and resolve technical and organizational issues.

Source : prepared by researchers

This framework enables Iraq to establish a comprehensive virtual tax system that complements monetary stability and contributes to economic growth. Digital taxpayers have to be identified through a taxpayer identity number (TIN) related to country-wide identification structures to cast off duplicate or fraudulent registrations. These platforms are ineffective unless they provide an electronic invoicing and reporting system. This requires companies to use electronic invoices, which reduces underreporting and fraud. Tax audits and compliance monitoring must also be automated.

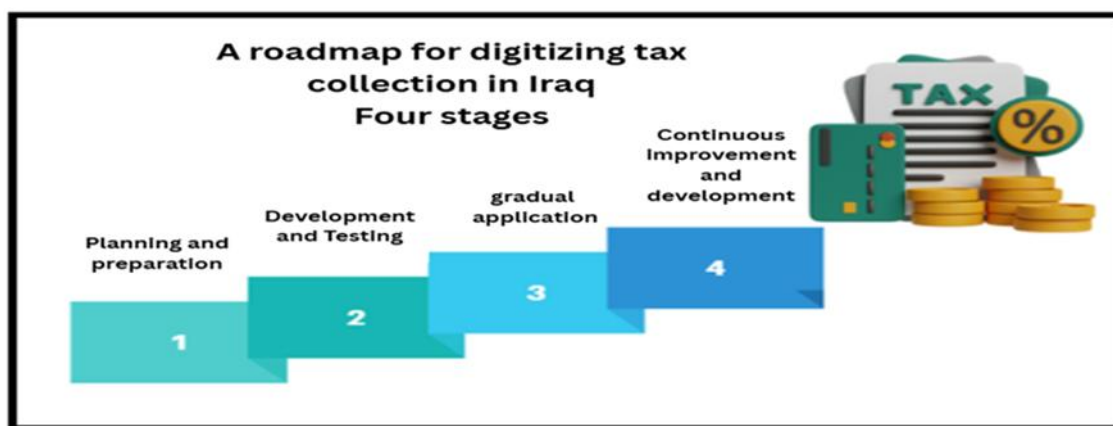


Figure 4: Roadmap for Digitizing Tax Collection in Iraq prepared by researchers

Phase One: Planning and Preparation (6-12 months)

Objective: Establish the digitization process's legal, technical, and administrative foundations.

Main Activities:

1. Preparing Legislation: Updating tax laws to ensure the recognition of digital procedures and the mandatory electronic filing of returns.
2. Forming a Digital Transformation Committee: A team from the Ministry of Finance, the General Tax Authority, and the Central Bank will oversee the project.
3. Analyzing the Current Situation: Evaluating the infrastructure, tax systems, and taxpayer readiness.
4. Designing the Digital Tax System: Determining Technical Specifications and Selecting the Appropriate Technology (Tax ERP System).

5. Providing Funding: Seeking Financial Support from the Government or International Organizations to Fund the Project.

Phase Two: Development and Testing (12-18 months)

Objective: Establish and test the digital system before expanding its implementation.

Main Activities:

1. Developing the Electronic Tax Portal: Registering Taxpayers Electronically. Online filing and payment of tax returns. , Issuing electronic invoices and payment notifications.
2. System integration with government agencies: Linking with customs, the commercial registry, and banks to ensure data flow.
3. Cyber security and data protection: Implementing encryption and protection systems to prevent fraud and breaches.
4. Launching a pilot phase in selected governorates, evaluating performance, and addressing technical issues.

Third phase: Gradual implementation (18-24 months)

Objective: Beginning the rollout of the digital system across Iraq.

Key activities:

1. Expanding the scope of the service to include all governorates and taxpayers.
2. Requiring large companies and liberal professions to file returns electronically as a first phase.
3. Launching mobile applications to facilitate tax payment processes.
4. Encourage tax compliance through awareness campaigns and incentivize compliant users.
5. Imposing automatic fines for late filing or non-compliance with tax laws.

Phase Four: Continuous Improvement and Development (after 24 months)

objective : Achieve complete digital transformation and improve tax performance.

Key Activities:

1. Gradually expand the target groups to include individuals and small businesses.
2. Analyze tax data using artificial intelligence to detect tax evasion.
3. Improve user experience by developing technical support services and rapid response.
4. Regularly update systems to keep pace with technological and legislative developments.
5. Evaluate system performance and measure the impact of digitization on tax revenues.

Conclusions:

- 1- Effective digitization requires strong government support, clear legal frameworks, and collaboration between tax authorities, financial institutions, and technology providers. Investments in IT infrastructure and capacity-building programs for tax officials are critical for a smooth transition.
- 2- The transition to a digital tax system faces obstacles such as outdated infrastructure, resistance to change, and a lack of digital literacy among taxpayers and tax officials.
- 3- Digital platforms can enhance accountability by reducing tax evasion and corruption.
- 4- Adopting digital tax systems can significantly reduce processing time, reduce human errors, and improve tax revenue collection. Automating tax filings and payments can lead to faster transactions and better service delivery to taxpayers.

5- The complete digitization of tax collection is complex and requires a gradual approach. Based on global experience, successful digital transformation can take three to seven years, depending on government commitment, technology infrastructure, and public adoption rates.

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