جامعة الموصل
كلية الإدارة والاقتصاد

قياس العبئ الضريبي الأمثل في بلدان مختارة مع إشارة للعراق

رسالة ماجستير
الاقتصاد

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1447هـ **2025م**

المستخلص

تهدف الدراسة إلى قياس العبء الضريبي الأمثل في عدد من الدول المختارة مع الإشارة إلى العراق كحالة دراسية خلال مدة الدراسة، وذلك من خلال مقارنة النظام الضريبي في العراق مع بعض البلدان المتقدمة التي تمكنت من تحقيق توازن بين تحقيق الإيرادات الضريبية وتعزيز النمو الاقتصادي. تبرز الدراسة التحديات الفريدة التي يواجهها العراق، مثل الاعتماد الكبير على إيرادات النفط، التهرب الضريبي، وضعف نظام التحصيل الضريبي، مما يعقد من الوصول إلى العبء الضريبي الأمثل.

غطى البحث المدة (2000–2023), وقد جمعت البيانات اعتمادا على احصائيات البنك الدولي, والبنوك المركزية الخاصة بهذه الدول .

وتعتمد الدراسة على الأسلوب التحليلي–القياسي، إذ يتم دراسة مفاهيم العبء الضريبي والأداء الضريبي من خلال تحليل متغيرات مستقلة مرتبطة بالعبء الضريبي مثل الطاقة الضريبية و الضغط الضريبي.

توصلت الدراسة إلى نتائج أبرزها:

1. بطء العودة إلى التوازن الضريبي (60% سنويا) يدل على ضعف استجابة النظام الضريبي العراقي للتغيرات الاقتصادية، مقارنة بالأردن (76%) وألمانيا.(45%)
2. القطاع الزراعي يساهم في تخفيض العبء الضريبي بشكل واضح، مما يشير إلى أن الإعفاءات والحوافز الممنوحة له تقلل من دوره كمصدر للإيرادات.
3. نصيب الفرد من الناتج القومي وناتج قطاع التجارة لهما أثر طردي في الأجل الطويل، ما ينسجم مع النظرية الاقتصادية ويدل على إمكانية توسيع القاعدة الضريبية في هذين المجالين.

وقد قدم الباحث عدد من المقترحات التي تتلائم مع النتائج التي توصل إليها

Abstract

The study aims to measure the optimal tax burden in a number of selected countries, with Iraq as a case study during the study period. This is achieved by comparing the Iraqi tax system with some developed countries that have managed to achieve a balance between generating tax revenue and promoting economic growth. The study highlights the unique challenges facing Iraq, such as its heavy reliance on oil revenues, tax evasion, and weak tax collection systems, which complicate achieving the optimal tax burden.

The study covered the period (2000-2023), and data were collected based on statistics from the World Bank and the central banks of these countries.

The study relies on an analytical-metric approach, examining the concepts of tax burden and tax performance by analyzing independent variables related to the tax burden, such as tax capacity and tax pressure.

The study reached the following results, the most notable of which are:

1. The slow return to tax balance (60% annually) indicates the weak responsiveness of the Iraqi tax system to economic changes, compared to Jordan (76%) and Germany (45%).
2. The agricultural sector contributes significantly to reducing the tax burden, indicating that the exemptions and incentives granted to it diminish its role as a source of revenue.
3. Per capita GDP and trade sector output have a direct effect in the long run, which is consistent with economic theory and indicates the potential for expanding the tax base in these two areas.

The researcher presented a number of proposals that are consistent with his findings.

Measuring The Optimal Tax Burden In Selected Countries With Reference To Iraq

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Publisher: University of Mosul

HIGHLITS	GRAPHICAL ABSTRACT

Keywords:

The tax burden, tax revenues, agricultural sector output, trade sector output. ...

ABSTRACT

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Master's thesis in economics

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2025 A.D **1447 A.H**