

Annual required procedures for companies

First: At the Department of the Registrar of Companies:

- 1) Ratifying a contract with the accountant in the Accountants Syndicate.
- 2) Ratifying a contract with the legal consuler in the Lawyers Syndicate.
- 3) Ratifying of a contract with the engineer in the Engineers Syndicate in case the company needs an engineer under the instructions of the Registrar of Companies.
- 4) Ratifying both ledgers (dairy ledger and general ledger) with the notary public (this is on one time).
- 5 – Ratifying the budget and the final annual accounts by a legal accountant and then by the Accountants Syndicate.
- 6 - Completing the disclosure procedures by the representative of the Directorate of Registration of Companies in the headquarters of the company.

7- Arranging a report of the abovementioned articles and submitting it to the Registrar of Companies in Kurdistan Region with a request of ratified copies of the company's documents.

Second: At the Directorate of Companies Tax:

- 1 - Submitting a request to disclose the headquarters of the company.
- 2 - Linking the budget with the tax dossier.
- 3 - Estimating and paying the tax.
- 4 - Submitting the direct deduction form once every three months.
- 5 - Obtaining a patent for the competent authorities.

