

Sales tax for the telecommunications sector and its impact on the non-oil revenues of the federal general budget.

- **Author(s):** Degla Abdul Hussein Abd ,Mahmood Abdel Karim Burhan
- **Abstract:** This current research aims to show the role and importance of tax revenues, including sales tax in the financing of the federal budget because it represents an important source of funding, and the aim of the research to state the concept of sales tax and its rules and characteristics, and to show the concept of the federal budget and its financing resources, and to present and discuss legislation on sales tax and the extent to which it affects the financing of the federal budget, the most important results of the research, was that the revenue of taxes, including sales tax for the telecommunications sector in Iraq has a small role in Financing federal budget revenues compared to the countries of the world, relying on the federal general budget on oil revenues compared to non-oil revenues, the research recommended the need to focus on tax revenues and pay attention to sales tax because of the revenues it achieves to help the government cover its public expenditures, to direct attention to companies that achieve high revenues and impose appropriate tax on them, and to work on new tax laws, including the Sales Tax Act.
- **Keywords:** telecommunications sector ,current research aims, Sales Tax Act, new tax laws ,