Al-Qadisiyah Journal for Administrative and Economic Sciences ISSN$_{Online}$: 2312-9883
QJAE, Volume 27, Special issue (2025) ISSN$_{Print}$: 1816-9171
DOI:/ /doi.org/ 10.33916/qjae.2025 . Special issue 0221227

The Reality of Indirect Tax Revenues and Strategies for Their Maximization in Iraq

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Abstract: The study tackled one of the most crucial issues that needs to be brought to light repeatedly in order to be given the respect it merits and accepted as a significant source of funding for the state's overall budget. In addition to giving the reader a broad cognitive framework for taxes, the research included the theoretical framework of taxes, including its definitions, concepts, purposes, characteristics, and rules. It also described the many forms of taxes, including indirect and direct taxes. Since customs taxes are the most important kind of indirect tax that contributes significantly to the general budget, the study also looked at them practically. To address the real demand for this kind of funding, accomplish sustainable development objectives, and lessen dependency on oil for overall income, these levies can be created and increased. The study came to a number of conclusions, one of which was that taxpayers should be made more aware of the need to pay taxes and that tax evaders should face consequences. Along with striving to improve the openness of tax procedures and hold those in charge of customs tax administration accountable, it also suggested boosting government revenues by improving tax efficiency and promoting tax compliance.

Keywords: indirect taxes, customs duties, financial revenues, Iraq.

Introduction: Taxes are a major source of funding for governments around the world, and Iraq is no exception, as they play a vital role in supporting public services and developing the country's infrastructure. Taxes in Iraq are a significant source of government revenue, enabling the Iraqi government to finance public services and development projects, and achieve economic and social balance. However, taxes in Iraq spark considerable controversy between citizens and the government. Some consider them a heavy burden, while others view them as necessary to achieve development and social justice. In this research, we will explore the types of indirect taxes, specifically customs taxes in Iraq, how they are imposed and collected, and discuss their role in achieving sustainable development. Some common uses of taxes in Iraq include financing health and education. Through tax collection, the government can provide quality healthcare and education to citizens, as well as develop infrastructure, including roads, bridges, airports, hospitals, and schools. Tax collection can finance these essential projects to improve public life in Iraq.

Importance: this study is significant because it focuses on the most important indirect tax kinds in Iraq, specifically customs taxes, which are the most significant source of funding for this kind. Given that Iraq is a large trading nation, especially in terms of diverse imports from other nations worldwide, these tariffs can be developed and improved to match the level of trade between Iraq and other nations worldwide.

The problem : The following query can be used to characterise the research problem: Can customs fees be utilised to increase government revenue in the future, and are they now a significant source of income in Iraq?

Hypothesis :The analysis makes the assumption that customs tax revenues are not currently significant in Iraq and are not emphasised as one of the primary sources of funding for the overall budget.

The goals : The study intends to clarify the reality of customs taxes in Iraq and their significance in the nation's revenue generation, since these funds are an essential source that can be depended upon to meet sustainable development objectives.

Section One

Theoretical Framework for Taxes and Indirect Taxes

First Section: Definition of Tax and Its Characteristics

First: Definition of Tax

Its primary goal was personal and social equality within the members of the clan or tribe, as this was in the tribal era. After that, the state emerged as a guardian state that provided security and spent on public services, as was the case in the Roman Empire and Pharaonic Egypt. Taxes were imposed without compensation or taking the opinion of the taxpayer or their financial ability. Then came the role of the Islamic state in developing the concept of tax. The Islamic tax system was more flexible than previous systems, as it took into account the taxable ability of the taxpayer or the person who bore the burden of the tax, as well as the economic circumstances of the person. However, in the Middle Ages, the concept of tax declined as the king disputed with the feudal lords over a share in imposing taxes. In Britain in 1928, King Charles I issued the Declaration of Rights, which included the approval of the people's representatives to issue new taxes imposed on taxpayers. After that, the role of the state developed and became more important in the nineteenth century. Especially in 1929, after the great economic crisis or after this economic crisis, according to the view of the economist John Major Keynes, the necessity of state intervention in economic life became the tax, political, economic and social goals in addition to its financial goal. The tax is defined as a compulsory cash deduction made by the state or one of its public bodies on the resources of the various economic units with the intention of covering the public revenues without compensation, and these burdens are distributed among the economic units according to their taxing capacity. (Aljanabi, T. 2017, p.53)

Taxes are known as one of the most important forms of public revenue for countries. Their theory is of great importance among the theories used in public finance. They also play a significant role in contributing to achieving fiscal policy objectives. Therefore, many concepts and definitions related to taxes have emerged. They are defined as mandatory taxes determined by countries, which individuals are obligated to pay without compensation to assist countries in achieving societal goals. Another definition is a contribution of a monetary or in-kind nature, provided by individuals to the countries in which they live, whether or not they benefit from public services. Countries impose these taxes because they are linked to economic, political, and financial objectives. (Afif, A.H. 2014, p.2) Taxes are also known as mandatory financial duties imposed by the state in accordance with a specific law or legislation, and are collected from the taxpayer without compensation, enabling the state to provide public services to achieve its overall objectives.

Second: Tax Characteristics

1. Tax is a cash levy (cash amount): A tax is a cash amount paid by the taxpayer, whether an individual or a legal entity such as a company. Cash deductions are compatible with the modern financial system, as expenditures are incurred in cash, and the cost of collecting the tax is lower compared to in-kind tax deductions. (Al-Qaisi, A. 2008, p.13)
2. Taxes are imposed without compensation: The taxpayer pays the tax without compensation or any personal benefit, as a member of society and not a taxpayer. Based on this, the logic of paying the tax amount begins, and the taxpayer benefits from the public services provided by the state and its various sectors, as a member of society. (Al-Ali, A.F.and Kadawi, T. 1998, p.18)
3. Taxes aim to achieve a public benefit: While the goal of taxation is not solely to cover the state's public expenditures, it also achieves social goals by reducing income disparities and achieving social justice through the imposition of progressive taxes. It also achieves economic goals through customs tax opportunities and encouraging investment.
4. The tax is compulsorily paid. And finally: The taxpayer pays the tax compulsorily according to a legal system that specifies the amount of the tax, the method of payment, the time of payment, and that it is a final payment, and the taxpayer cannot claim its value even if it is proven that he did not benefit from public services.

Second Requirement: Tax Rules and Objectives

First: Tax Rules

Taxes are generally imposed under specific laws, which specify the tax base, rate, taxpayers, tax collection and deadline conditions, exemptions and exceptions, and other essential aspects that ensure the achievement of tax objectives and the implementation of the state's general economic, political, and social policies. The state is required to change tax rules when imposing them to mitigate their impact and make them more acceptable to individuals, as violating these rules makes the state arbitrarily exercise its right to impose taxes. These rules are based on the financial nature of the tax. (Abu Hashish, Kh.A.2004,p.16)

The Tax Justice regulation:

Considering its significance, this regulation has a big impact on taxpayers' legal standing and their interactions with the state's financial authority. Fairness is essential to tax revenue since it influences its growth and lessens the phenomenon of tax evasion. For this reason, it is necessary for taxpayers. A taxpayer is more at ease obtaining public services from the state, either now or in the future, when they see that tax justice, which is the source of tax revenue, is being served (Al-Hilali, A.H., 2014, p.8)

The Rule of Convenience:

This rule means that tax collection dates should be consistent with the circumstances and financial status of taxpayers, particularly their income receipt time. For example, employees should be at the end of the month, and self-employed people should be at the time of receiving their income, whether weekly, monthly, or quarterly. Taxes should not be imposed before the time of reporting income, but rather should be imposed long after that. This rule leads to taxpayers evading taxes if they are imposed earlier. If the time of receipt or receipt of income is taken into account, especially for some income earners whose income is not monthly but seasonal, such as farmers or some factory owners, the state must therefore take into account the circumstances of taxpayers when paying taxes (Al-Janabi, T., pp. 102-103).

3. The Certainty Rule:

This rule refers to the clarity of tax legislation to the extent that it removes any doubts from the taxpayer and enables the taxpayer to understand the legislation, as well as the procedures for calculating the tax due, and the procedures for paying and collecting it. The ambiguity of the tax law in its broadest sense and the frequent amendments to tax laws and state tax legislation will lead to tax evasion. This rule will clarify the taxpayer's tax obligation and ensure that he/she pay the tax due on time. It will also dispel the notion of quasi-discrimination, injustice, and other factors that may lead to tax evasion and affect the relationship with the financial authority (Saeed, J. 2000, pp.102-103).

4. The rule of economy in taxation:

This rule means that the amount of tax collection expenses must be less than the total revenue collected from taxpayers. If the state treasury incurs expenses that exceed the tax revenue, it is better to abolish it than to continue with it. This rule is particularly important in some types of taxes, such as the agricultural income tax, where collection expenses exceed revenue due to the difficulty of determining the tax base. Failure to adhere to the rule of economy in taxation may be evident in developing countries due to the weakness of their administrative apparatus, the lack of use of modern technologies in the tax system, and reliance on outdated, traditional methods (Tariq, H.1992, p.52).

3. The Abundance Rule:

Since the primary objective of taxation is financial, to cover public expenditures on an ongoing basis, it is natural that the abundance rule is one of the fundamental rules of financial jurisprudence. The abundance rule is influenced by several factors, including the generality of the tax: the more comprehensive and general the tax, the more abundant its revenue. The transition from a system of specific taxes on income and expenditure to a system of general taxes occurred as countries' need for tax revenues increased. Furthermore, the moderation of the tax must be fair, meaning that the tax rate does not always lead to increased revenue. Raising the tax rate may lead to some taxpayers evading it. Therefore, the state must take this factor into account. Tax stability is also a key point. It is well known that taxes are affected by economic conditions and economic situations, such as inflation and recession, which can lead to their increase or decrease. There are taxes whose revenue is fixed and not affected by economic conditions, and are more stable than others, such as direct taxes, especially income taxes or expenditure taxes. As for the flexibility factor, the tax must be flexible, meaning its revenue increases or decreases. The more flexible the tax, the more flexible its rate will be. Abundance. Making the tax invisible: In order to maintain the abundance of the tax and not reduce it, the state must reduce the psychological burden of the tax on the taxpayer, so that the taxpayer does not feel the tax or the cost of the tax. In this case, indirect taxes are better than direct taxes, because the taxpayer pays the tax through the increase in the prices of goods or services. In this case, the psychological effects on the taxpayers of paying the tax are small (Al-Akkam, M.Kh.2018, pp 150-151).

6. Annual Tax Rule:

Under this rule, taxes are imposed and collected annually to avoid tax accumulation over several years. The importance of imposing taxes annually is also linked to the financial periods of companies, as the financial period is usually one year for companies to calculate profits and prepare the final accounting books and appropriate balance sheets. The same applies to the state's general budget, which is prepared annually as a tax share that is considered important in financing state expenditures, as taxes are a significant part of public revenue and are important in the state's general budget. Therefore, it is necessary to impose taxes annually (Al-Khatib Khaled, A.Z.1997, pp.45).

Second: Tax Objectives

The objectives of the tax have changed as the circumstances surrounding it have changed. Since the emergence of the state as a guardian, the tax had a single objective, namely, financial. However, with the development of the state into a responsible entity for achieving general prosperity, in addition to its intervention in economic life and the effective increase of its activities, the tax acquired several objectives other than its financial objective. It had social, economic, and political objectives.

1. **Economic Objective**

Economic stability is achieved in a country through its measures. In the event of inflation, the state raises tax rates, which leads to the absorption and reduction of financial resources. In the event of a recession, the state may provide tax exemptions, reduce tax rates on certain economic activities, and expand economic investment. Taxes also play a role in encouraging local industries to compete with foreign competition and addressing the balance of payments imbalance through full or partial export exemptions. Tax revenues imposed on high-income earners are also used to finance government expenditures. Taxes are also imposed on industries exported abroad, and tax exemptions and allowances are granted to certain industries, including consumer industries.

2**. Financial Objective:**

One of the primary objectives of taxation is to provide the financial resources necessary to finance the state treasury and its public expenditures, enabling it to meet its expenses. Achieving the financial objectives of taxation depends on several conditions, which can be summarized as: productivity, and the tax yielding the highest net proceeds by not deducting all net expenditures; stability, which is a tax whose proceeds are not affected by changes in economic activity; flexibility, which is a tax whose price increase does not lead to a decrease in its base, but rather to an increase; and neutrality, which is a tax whose objective is limited to financial objectives only, without affecting individual taxpayers and without interfering in our economic and social lives (Amin, Kh.M. and Yassin, K.M2013, p. 15..).

3. **Political Objective**

Taxes have political objectives to protect the national economy from external competition by imposing taxes and customs duties on imported goods. The state also expresses its political stance toward other countries by working on customs duties, by diversifying its exports and imports. In addition, the state achieves internal political objectives through imposing taxes, such as exempting certain social groups from taxes. This encourages and increases the popular base of politicians, as well as exempting those with limited incomes, some industries, and some agricultural projects. (Mashkoor, S.J. 2020, p. 67)

Social Objectives

The most important social objectives of taxes can be summarised as follows :(Leonard Etel ‹Mariusz Popławski, 2016, P 154)

1- Influencing the volume of employment and recruitment: The state can encourage factories that employ a minimum number of workers by expanding their employment by reducing the tax on commercial and industrial profits or exempting a percentage of the contribution the establishment pays to the pension fund for workers from tax. This means reducing the financial burden on the company or factory associated with employing more workers without reducing their cash wages.

2- Influencing the pattern of income distribution: The policy of tax exemptions and low tax rates helps reduce income disparities between different segments of society. For example, in countries characterized by large disparities in income distribution, imposing high progressive taxes on high incomes and reducing or eliminating them on low incomes helps reduce these internal disparities.

3- Impact on consumption patterns: Imposing taxes on luxury or harmful goods reduces consumption. For example, imposing high taxes on alcoholic beverages, entertainment, and cigarettes reduces consumption. This may be a means of increasing tax revenue if these goods are characterized by relatively inelastic demand.

4- Impact on consumption volume: Imposing a tax on certain goods leads to a reduction in consumption volume and directs the resources allocated to their production to the production of other goods. For example, imposing taxes on silk or cotton textiles and not imposing them on synthetic fiber textiles encourages a shift in consumption to synthetic fiber textiles. This depends on the elasticity of supply and demand. In general, imposing a general consumption tax reduces the overall volume of consumer spending, converting this reduction into savings, and thus providing the funds needed for investment.

Section Two: The Reality of Indirect Taxes in Iraq Requirement One: An Overview of Taxes in Iraq.

Taxes in Iraq are mandatory financial revenues imposed by the competent authorities (the General Directorate of Taxes). They cover activities, expenses, income, and jobs, including individuals and institutions. Taxes are pre-determined by the competent authorities at a specific percentage in Iraq. Taxes in Iraq include individuals, whether employees or end consumers, and commercial companies registered in the country. The General Directorate of Taxes in Iraq is responsible for collecting, administering, and implementing tax decisions. The concept of taxes and the methods of paying and remitting them to the tax authority in the country differ. Accordingly, taxes in Iraq are divided into two main types:

First: Direct Taxes:

This type refers to taxes imposed directly on individuals and institutions. The individual or institution is responsible for paying the tax directly to the government without any intermediary. These taxes include income tax, corporate tax, and real estate tax. Direct taxes are characterized by the fact that they cannot be transferred from the person or institution responsible for them to another person or entity. The individual or institution subject to the tax system is responsible for paying the tax directly to the government without any intermediary.

Second: Indirect Taxes

This type refers to taxes imposed on individuals and institutions and paid to the government by a party other than the entity on which the tax was imposed. These taxes are paid by producers, merchants, or retailers and are charged to the final consumer as part of the price of the good or service. Therefore, the final consumer is the one who pays the tax and bears its burden in exchange for obtaining the goods or services. Indirect taxes include value-added tax and excise tax.

Second Requirement:
The Reality of Indirect Taxes in Iraq

There is a group of indirect taxes in Iraq that are, in reality, a relatively insignificant resource in the Iraqi economy, constituting only a fraction of one per cent of total revenues. This calls for shedding light on this type of financial revenue and developing it to a degree that matches its importance in the countries of the region. This provides Iraq with numerous options for achieving the goals of sustainable development and economic diversification, which the government seeks to achieve and continually advocates for. We can explain this type of tax as follows:

First: A historical overview of customs taxes in Iraq

Customs tax in Iraq has gone through different stages in which the legislation and laws related to customs tax have changed. Since the Ottoman era, when the word "customs" was used, to the British occupation of Iraq, when the Indian Customs Act No. 8 of 1878 was put into effect and the Customs Tariff Statement No. 19 of 1919 was issued—which is regarded as the first attempt in modern Iraqi history to regulate the collection of customs taxes—until 1931, when the Customs Act No. 56 of 1931 was issued, abolishing the Indian Customs Act and enacting laws and regulations that were comparable to the majority of laws in effect worldwide. In 1933, the Customs Tariff Act No. 1 was adopted following Iraq's independence. After that, the emergency tax was imposed in accordance with Law No. 7 of 1940, and according to it, additional fees were imposed on coffee, sugar, some important goods, and textiles, with a value of 10-25%. During these years, many amendments were made to the laws until the work was established by adopting the Customs Law of 1984, as well as the Customs Tariff Law No. 77 of 1955 until 2003, after which their work was stopped and replaced by the Iraqi reconstruction tax at a rate of 5% of the value of imported goods subject to customs duties, in accordance with the Provisional Coalition Authority Order No. 38 of 2003, as well as the Coalition Authority Order No. 54 of 2004, with the reconstruction tax being applied as of 4/15/2004 (Al-Zubaidi, A. 2018, p. 38). When looking at Table 1, we note that the volume of customs financial revenues constitutes a large percentage of the total indirect revenues in Iraq. It is also unstable, like all external financial revenues that Iraq obtains, which are characterized by relative instability and are directly affected by the external changes that countries of the world are exposed to. We note that when taxes were 436,714 million dinars in 2011, they constituted 81.7% of the total indirect financial revenues in Iraq, while the ratio of customs taxes to indirect taxes decreased to 34.8% in 2012. It continued to gradually decline from 2012 until 2015, when it declined to only 9%. This is due to the impact of this type of revenue on the security situation, especially since Iraq was exposed to a terrorist attack in 2014 that led to the occupation of some governorates or parts of them in the north and west of Iraq. The government's interest in this type of revenue increased, and it constituted 39%, then rose to 75.5% in 2017, with the liberation of Iraq from the filth of terrorist gangs. This percentage rose to 79.5% in 2019. We also note a decline in the size of these revenues after the spread of the coronavirus and the closure of borders with abroad, as this importance declined to only 51% in 2020 and then continued to decline until 2022, when it reached only 42.8% of the total of these indirect revenues in Iraq. This percentage is generally small compared to the type of direct taxes in Iraq.

Table (1)
Customs tax revenues in Iraq for the period (2010-2022) in million dinars

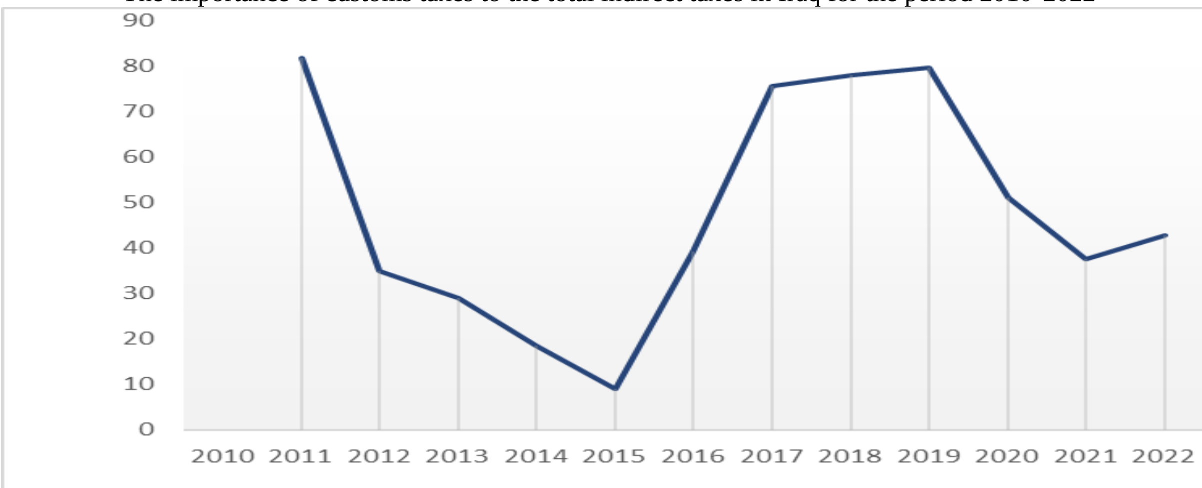
Ratio of customs taxes to indirect taxes	Customs tax growth rate	Customs tax growth rate	Customs taxes	year
-	1002818	-	718565	2010
81.7	534545	-39.2	436714	2011
34.8	1486253	18.6	517867	2012
28.9	2062144	15.2	596643	2013
18.4	2799684	-13.7	514636	2014
9.0	4645318	-19.1	416358	2015
39.2	1651777	55.5	647428	2016
75.5	2336382	172.5	1764507	2017
77.9	2902040	28.1	2261108	2018

79.5	2995950	5.3	2381102	2019
51.0	3989219	-14.5	2035472	2020
37.5	2673160	-50.7	1002519	2021
42.8	2987653	27.7	1279765	2022

Source: Prepared by the researcher based on data from the Ministry of Finance, Budget Department, General Tax Authority, Planning and Follow-up Department, and Tax Revenues for various years.

Figure (1)

The importance of customs taxes to the total indirect taxes in Iraq for the period 2010-2022



Source: Prepared by the researcher based on data from Table No. (1)

Third requirement: Mechanism for activating the role of customs taxes in Iraq.

There are several steps taken by countries around the world to ensure the sustainability of this type of revenue. Iraq may need these steps, or they must be implemented in a way that ensures the achievement of the primary and other objectives of the financial revenues generated from this type of tax. These can be summarized as follows:

First: Developing tax legislation, including updating laws: updating tax laws and legislation to enhance transparency and tax fairness, as well as simplifying procedures: simplifying tax procedures to facilitate tax compliance and reduce tax evasion.

Second: Enhancing tax efficiency, including training personnel: training personnel working in the field of customs taxes to enhance their competence and skills. Using technology: using technology to improve the efficiency of tax work and reduce errors.

Third: Enhancing tax compliance, including raising taxpayer awareness: raising awareness of the need for tax compliance and the importance of paying taxes. Applying penalties: applying penalties to tax evaders to enhance tax compliance.

Fourth: Enhancing government revenues, including increasing revenues increasing government revenues by enhancing tax efficiency and encouraging tax compliance. Revenue allocation: allocating government revenues to finance development projects and public services.

Fifth: Enhancing transparency and accountability, including transparency of procedures: enhancing the transparency of tax procedures to ensure fairness and equality. Holding officials accountable: holding those responsible for customs administration accountable to ensure transparency and efficiency. Sixth: International cooperation, which includes the exchange of expertise: exchanging expertise and knowledge with other countries to enhance tax efficiency. Combating tax evasion: cooperating with other countries to combat tax evasion and enhance global tax compliance (Sami Finne ، Hanna Sivonen, 2019, P19).

Section Three

Conclusions and Recommendations

First: Conclusions

1 .The research concluded that taxes are important as they are the main source of financial resources for countries, whether developed or developing.

2 .Taxes are generally imposed under specific laws that specify the tax base, rate, taxpayers, deadlines and collection conditions, exemptions and exceptions, and other essential aspects that ensure the achievement of tax objectives.
3 .It was agreed that taxes are a mandatory financial obligation imposed by the state in accordance with a specific law or legislation and collected from the taxpayer without compensation, enabling the state to provide public services to achieve its objectives.
4 .The concept of taxes has evolved with the development of political, social, and economic systems over time, and the methods of collecting them by taxpayers have varied according to the systems, laws, and legislation.
5. Taxes are of great importance in achieving economic and social stability in society, as well as in achieving social justice.

Second: Recommendations

1. The need to raise awareness among taxpayers of the need for tax compliance and to implement penalties against tax evaders.
2. The need to increase government revenues by enhancing tax efficiency and encouraging tax compliance.
3. Efforts should be made to enhance the transparency of tax procedures and hold those responsible for customs administration accountable.
4. It is important to exchange expertise and knowledge with other countries to enhance tax efficiency and combat tax evasion.
5. The customs tax infrastructure should be developed to enhance the efficiency of tax work, utilise modern and advanced technologies in the field of tax revenue collection, and enhance technical support for personnel working in the field of customs taxes.
6. Develop a tax strategy: Develop a comprehensive tax strategy to enhance the role of customs taxes in Iraq.

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