This document has been cropped to protect the identity of the relevant parliamentarians.

**TRANSLATION**

1. The real estate tax is not imposed on state-owned properties, but rather on privately-owned real estate, even if the renting contract does not indicate so.

2. Not collecting this tax in some towns as a result of negligence or incompetence of the relevant KRG departments is no reason to refrain from collecting such a tax in said towns [Ankawa].

This opinion was issued on February 13, 2018.