# CURRICULUM VITAE



# ASSISTANT PROFESSOR DR. AMMAR FAWZY KAZEM AL MAYAHI

• First: personal ID Card

Name and surname : AMMAR FAWZY KAZEM ALMAYAHI

Party position : independent

Specialty : A researcher specialized in public

finance, tax legislation, general law and

administrative law

# • Second: Scientific degrees

- 1- DEGREE OF MASTER: Master's degree from the Faculty of Law Nahrain University Department of Public Law / the specialization of public finance and Tax legislator with the grade (very good) on the subject of (tax exemptions on income in accordance with the perspective of the Iraqi income tax law in force)
- 2- <u>Degree of Doctorate</u>: doctorate from the Faculty of Law University of Nahrain Law Department / in the jurisdiction of public finance and tax legislation on the subject of (the right of tax access to employees of the Tax Administration in the Iraqi Income Tax Law No. 133 / 1982)
- 3- (Assistant Professor) in the science of administrative and financial law
- 4- Experience in university teaching for a period of Twenty-one years in the faculties of (Law, Administration and Economics) IN University of Qadisiyah And many other universities, and excelled in teaching (assets of public finance) and macroeconomics and (money legislation)
- 5- Holds a large number of specialized certificates in the following fields

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- Certificate of experience in pre-teaching from the University of Baghdad
- Certificate of Teaching Methods in Public Law from the University of Baghdad
- Certificate of the Center of Iraq for periodic research on the published in the legal sciences
- Certificate of the University of Nahrain in the development of small industries
- Legal Development Certificate on Science Day (Faculty of Law / University of Baghdad)
- Certificate of the Association of Accountants and Auditors in (Contribution to the development of anti-corruption frameworks administrative in the Arab world)
- Certificate of the center of scientific mastery in the manufacture of administrative leaders
- Certificate of (Svitlana) Center in the administrative and advisory services in the Republic of Poland
- Certificate of thanks from the Ministry of Higher Education and Scientific Research for carrying out the work of the Ministry of Higher Education and Scientific Research for the years (2006, 2007, 2008)
- Certificate Center of (dialogue thought) in the organization of legal studies and the construction of administrative legislation
- Certificate of the League of Arab States Arab Organization for Administrative Development to participate in the international forum in Sharjah / United Arab Emirates on (ANDAJ foundations of the fight against administrative corruption)
- Third: academic and Administrative work
- 1- Former Assistant Lecturer at the Faculty of Law, Administration and Economics, Qadisiyah University
- 2- Lecturer at the Faculty of Law University of Nahrain and a professor of public law
- 3- Assistant Dean of the Faculty of Law / University of Nahrain and supervising the process of development by the decision of the University Council
- 4- Director of Public and International Relations at the former (Iraq Research Center) and senior researcher
- 5- Legal advisor in the former BALADI satellite channel
- 6- Former Director General of the Administrative, Financial and Legal Department of the Ministry of Higher Education and Scientific Research, responsible for the debt settlement file
- 7- Former Director (faculty of Al-Amal Al-Ahlia University for the recognition of the Ministry of Higher Education and Scientific Research)

- 8- Former Dean (faculty of Al-Amal Al-Ahlia, University recognized by the Ministry of Higher Education and Scientific Research)
- 9- Legal Advisor at the (Faculty of Isra), recognized by the Ministry of Higher Education and Scientific Research
- 11- Assistant Professor of Administrative and Financial Law at the Faculty of Law University of Baghdad
- 12- Special Legal Adviser to the First Deputy Speaker of the Iraqi Council of Representatives
- 13- Legal Advisor and member of the Scholarship Committee in the Iraqi Council of Representatives
- 14- Legal Counsel (for the Iraqi Accountants and Auditors Association)
- 15- Legal Advisor of the Arab Institute of Certified Accountants League of Arab States as an international legal expert
- 16- Legal Advisor and member of the international group \_ICCGI in the United Kingdom and the Director of its regional branch in the Republic of Poland
- 17- Freelance and independent media correspondent in (Al-Qabas) newspaper and representative in the Republic of Poland

## • Public Positions

- Nomination of the University of Qadisiya as the representative of the Republic of Iraq in the International Committee on the Elimination of Racial Discrimination
  - Director General of the Administrative and Legal Department in the Ministry of Higher Education and Scientific Research
  - Completion of ratifications of the owners of the Higher Education and Scientific Research Center for the years 2004, 2005, 2006 and 2007, respectively
  - -Contribute to the completion of the requirements of the Japanese loan for Iraq in 2008 as a representative of the Ministry of Higher Education and Scientific Research
  - Representing the Ministry of Higher Education and Scientific Research in the payment of its external debts and its legal contribution to the international organizations
- Representation of the Ministry of Higher Education and Scientific Research in the National Committee competent to prepare a draft law on the Iraqi civil service
- Representation of the Ministry of Education and Scientific Research in discussions of the Ministry's entitlements to the Turkish Republic (Iraqi-Turkish Protocol)
- Chairman of the Iraqi-Polish People's Friendship Committee
- Contribution to a valuable research on unemployment in the Republic of Iraq, presented to the Arab Research Institute of the League of Arab States

- Contribution actively to the first conference for the reconstruction of Iraq, which was held for the first time in Iraq in cooperation with the US-Iraqi Chamber of Commerce
  - Supervision of several Master's Thesis-
- Discussing many of the Master's and PhD's in general law
- Highlighting recent practical issues to develop an integrated system to teach the tax legislation in Iraqi universities

# • Fourth: Activities and Participation

Participate in many conferences and seminars inside and outside the country and the most important:-

Scientific output or activity	Place and destination	Year
Participation in meetings in the League of Arab	Arab Organization /	2018
States	League of Arab	
	States	
Participation in the recruitment of Egyptian	Embassy of the	2018
professors in Iraq	Republic of Iraq/	2010
professors in fraq	Cairo	
Acknowledgment from the General Secretariat of	The Popular Intifada	2018
the Popular Intifada	Council	2010
A book of thanks and appreciation from the Faculty	Deanship of Facult	2018
of Law / University of MUSTANSIRIYA	of	2010
	MUSTANSIRIYA	
Certificate of scientific participation / Mansur	Partnership between	2018
University	the private sector	
	and the public sector	
A book of thanks and appreciation from the Faculty	Faculty of ESRAA	2018
of Isra University		
Certificate of Merit from the Ministry of Higher	Department of	2018
Education and Scientific Research	University Education	
Thanks and appreciation of the Iraqi Council of	Iraqi Council	2018
Representatives	Representatives	
Thanks and appreciation of the Iraqi Council of	General Secretariat	2018
Representatives	of Iraqi Council	
	Representatives	
Participation in the meetings of the Arab	Republic of Tunisia	2018
Transparency and Anti-Corruption Organization		
Participation in meetings of the League of Arab	Arab Organization /	2018
States	League of Arab	
	States / Arab	
	Republic of Egypt	
Acknowledgments for the services offered on	Faculty of Law,	2018
Science Day at the Faculty of Law / University of	University of	
Baghdad	Baghdad	
Acknowledgments from the Martyrs Foundation	Martyrs Foundation	2018
Acknowledgments from the Minister of Higher	Minister's Office	2018
Education and Scientific Research		

Participate in the course of quality and scientific	Simulation of the	2018
qualification in accordance with the system of	Renaissance	2010
seminars accredited at the Faculty of Isra	Remaissance	
Participate in the course of quality and scientific	Mechanism for the	2018
qualification in accordance with the system of	work of the master	2010
seminars accredited at the Faculty of Isra	government	
Participation in the course of quality and scientific	Elimination of	2018
qualification in accordance with the system of	organic and	2010
seminars accredited at the Faculty of Isra	inorganic pollutants	
seminars decreated at the ractify of isra	using different types	
	of negative circles	
Participation in the course of quality and	Negative aspects of	2018
qualification according to the system of seminars	small-size housing	2010
accredited at the Faculty of Isra	Sman Size nousing	
Participation in the course of quality and	Environment and	2018
qualification according to the system of seminars	sustainable	2010
accredited at the Faculty of Isra	development	
Participation in the course of quality and	Legal protection of	2018
qualification according to the system of seminars	public morality	2016
accredited at the Faculty of Isra	public morality	
Participation in the course of quality and	Design of new	2018
qualification according to the system of seminars	libraries in Baghdad	2018
accredited at the Faculty of Isra	noraries in Dagildad	
Participation in the course of quality and	The methods of the	2018
qualification according to the system of seminars	machine calling for	2018
accredited at the Faculty of Isra University	propaganda	
Participation in the course of quality and	Modern educational	2018
qualification according to the system of seminars	techniques	2018
accredited at the Faculty of Isra University	teeninques	
Participation in the course of quality and	The role of the civil	2018
qualification according to the system of seminars	colleges in	2018
accredited at the Faculty of Isra University	developing the	
accredited at the Faculty of Isla Oniversity	curricula of the law	
	departments	
Participation in the course of quality and	The exercise of	2018
qualification according to the system of seminars	religious and athletic	2010
accredited at the Faculty of Isra University	activity under false	
accredited at the Pacuity of Isla Oniversity	beliefs	
Participation in the course of quality and scientific	Research of	2018
qualification in accordance with the system of	theoretical and	2010
seminars accredited at the Faculty of Social	applied studies	
Sciences	applied studies	
Participation in the course of quality and scientific	Youth and content	2018
qualification in accordance with the system of	industry in mobile	2010
seminars accredited at the Faculty of Social	phone applications	
Sciences	phone applications	
Acknowledgments and thanks from University of	Faculty of Law,	2017
Baghdad	University of	2017
Dugnaud	Baghdad	
	Dagiidad	I.

Participation in parliamentary committees in the	Parliamentary	2014-
Iraqi Council of Representatives	Higher Education	2016
	Committee	
	Parliamentary	
	Education Committee	
	Parliamentary Finance Committee	
Participate in the work of the Arab Organization for	League of Arab	2018
Administrative Development, about Faculty of Isra	States/ cairo	2010
Chairman of the Higher Scientific Committee of	Faculty of ESRAA	2018
Faculty of Isra		2010
Supervisor of intellectual and scientific magazine	Journal of Faculty of	2018
College Isra University	ESRAA University	
General supervisor and linguist for the Iraqi elites	Journal of the Iraqi	2014-
and scientific competencies	elite and scientific	2016
	competencies	
Scientific expert of the journal of intellectual	Published by	2012-
thought dialogues	Darwharat Cultural	2018
	Thought	
Coordinator of the Iraqi-Polish Friendship	Council of Iraqi-	2015
Committee	Polish Relations	
Founder of the Journal of the bridges of the	Iraqi - Polish	
Diaspora	Friendship Council	2012
General Supervisor of the establishment of the	the Faculty of the	2013
Faculty of the AMMAL College	AMMAL College	2016
Member of the committee of Iraqi scientific elites	Expert Member	2016
and competencies  Mambar of the committee supervising the higher	Ministry of Higher	2017
Member of the committee supervising the higher examinations in Sudan	Education IN	2017
examinations in Sudan	SUDAN	
Member of the Committee of Legal Clinics in Bahja	Baghdad is a	2014
Al Baqir Charity Center	member	2011
Member of the Higher Negotiations Committee of	Republic of Poland	2017
the Association of Accountants and Auditors with		2017
the Republic of Poland		
Participate in the workshop to amend the	Mustafa University	10/11/20
universities law	College	18
Certificate of attendance in the scientific	Faculty of ESRAA	17/10/20
(symposium tagged (publication in scientific fields)	University	18
Certificate of thanks and appreciation for the	Faculty of ESRAA	6/9/2018
effective role in the success of the special	University	
administrative and legal session		4/4 = /= :
A Book of Appreciation and Appreciation for	Faculty of ESRAA	4/12/201
Organizing and Presenting Lectures at the Legal	University	8
Seminar (Challenges of the General Budget in		
(Iraq)		

Certificate of attendance at the scientific	Faculty of ESRAA	4/11/201
using of niclosamid in the )symposium entitled	University	8
treatment of rheumid arihthrivis)		
Certificate of attendance at the scientific	Faculty of ESRAA	7/12/201
formulation and producthon )symposium entitled	University	8
of breast cancer treatment drug fulvestrant)		
Certificate of attendance at the scientific	Faculty of ESRAA	13/10/20
physiological role of melatonin )symposium entitled	University	18
in human body )		
Certificate of attendance at the scientific	Faculty of ESRAA	13/10/20
symposium entitled(Safety and biosecurity in	University	18
educational laboratories)		
Certificate of attendance at the scientific	Faculty of ESRAA	24/10/20
symposium entitled	University	18
Member of the Journal of the Faculty of Isra	Faculty of ESRAA	2018
(University (a comprehensive court	University	

- Other scientific participations
- Judicial Organization Conference of the Federal Republic of Iraq
- Iraqi Judicial Independence Conference

Conference of the reform of the tax system in Iraq-

- National Conference of Tehran University for faculties of Law.
- Golden Jubilee of the Scientific Research of Isfahan University
- Participating in many scientific seminars, including
  - Seminar on constitutional amendments to the Iraqi Constitution in force
  - Oil & Gas Symposium-
  - Seminar on the reduction of Iraqi debt
  - International Rivers Symposium in Iraq
  - Symposium on Federal Problems in Iraq

# Fifthly: Scientific masterworks

- Brief in the Iraqi tax legislation in force on income No. 113 of 1982
- Tax exemption in the Iraqi Income Tax Law No. (113) for the year 1982
- Explain the law of money laundering in Iraq
- Tax administration in Iraq and combating the phenomenon of tax Evasion
- The role of tax incentives in attracting investment
- Practical problems in collecting tax debt
- - The financial and legal implications of the International Monetary Fund on the balance of payments in developing countries Comparative applied study.
- A systematic book entitled "Public finance and tax legislation" 2018
- Iraqi Foreign Service Law No 45 of 2008 towards the Future Vision of Diplomatic Work 2030 – Comparative study 2019.

## Original Research

- Legislative revision of Iraqi oil prices (comparative study) published in the Journal of the Faculty of Law, Nahrain University (Court)
- The effects of taxation and its role in achieving economic development Journal of Comparative Law (Court)
  - The tax reservation in the Iraqi Income Tax Law No. 133 of 1982 Amended published in the Journal of Comparative Law (Court)
  - Practical and scientific problems of taxes on income, real estate taxes and real estate taxes in Iraq Ministry of Finance / Ministry publications
  - Copyright and subject to the provisions of the Iraqi Income Tax Law No. (133) for the year 1982 amended Rafidain Development Magazine (Court)
- Tax and security of electronic computers (joint research) Publications of the General Authority for Taxes
  - Problems of the Iraqi Bookkeeping System No. 2 of 1985 Published in the Journal of the Faculty of Management and Economics / University of Qadisiyah (Court).
- Taxation on physical rights of authorship in accordance with the provisions of the Iraqi Income Tax Law No. 113 of 1982 Amended Journal of Comparative Law (Court).
- Proposed formula for the federal system in Iraq Ministry of Culture
- Correcting the prices of oil derivatives in Iraq published in the center of Iraq for economic reform
- Iraq's Foreign Debt (Challenges and Treatment) Comparative Law Journal (Court).
- Parliamentary questioning in the influential Iraqi Constitution published in the Journal of Comparative Law (Court)
- The legal system of bank guarantee published in the Journal of the Faculty of Rights of the University of Nahrain (Court)
- Mechanism for the repayment of Iraq's foreign debts published in the Iraq Journal of Research.
- Organization of the Islamic tax and its role in the development of contemporary societies published in the magazine of the forum
- Preparation of legal group project of the Ministry of Education and Scientific Research.
- Preparing the bank's career project for the Ministry of Higher Education and Scientific Research.
- The legal role of tax incentives in achieving capital accumulation Iraq and Egypt model, Journal of Cairo University Faculty of Law Khartoum Branch.

- Legal Safeguards for Implementation of Tax Obligations in the Work of the Financial Authority, Republic of Iraq Comparative Study, Journal of Cairo University, Faculty of Law, Khartoum Branch
- Economic and financial problems of foreign loans from the perspective of international financial law Comparative study, Journal of Cairo University Faculty of Law Khartoum Branch.
- -The end of the service of the tax officer under the general law and legislation in force in Iraqi law and annual controls "comparative study", Journal of Cairo University Faculty of Law Khartoum branch.
- The concept of parliamentary immunity and its role in exceeding the provisions of the Iraqi Income Tax Law No. 113 of 1982, which is amended in accordance with the provisions of the international conventions governing "comparative study", Cairo University Journal , Faculty of Law Khartoum branch.
- Death of the taxpayer and its standard relations in the fulfillment of the tax debt in accordance with the provisions of Iraqi and Egyptian law comparative study, Journal of Cairo University - Faculty of Law Khartoum Branch.
- External Loans as one of the means to solve the sustainable budget deficit in oil and non- oil countries – Egypt and Iraq as a model published in the Journal of the Egyptian Association for political Economy, Statistics and Legislation – Egypt.

#### \* Research Agenda

The research literature deals with the diversity of the economy in general and its branches of public finance and tax legislation, specifically the tax updates regarding the application and problems arising from the collection and guarantees of implementation of the duties of the tax administration and the tax and their mutual rights as well as the tax immunity of some categories

There is scope for writing about the International Monetary Fund, its working regulations, developments in the lending tools of member countries and the specifics of dealing with low-income countries. The research will be more specialized in dealing with the effects of the loans granted by the Fund to its members. Fund lending is one of the means to reform the sustainable budget deficit in developing countries .in particular

The research specialization in dealing with the debts of Iraq and how to find ways out of the vicious circle of debt, specifically with the fluctuations that affect oil prices globally and affect the revenues of oil states and the need to correct oil prices and commensurate with the political and oil importance of this natural resource and the overall

return on the oil economies and what is imperative It has general .revenue diversification

In terms of research diversity, the field of bank guarantee was addressed in how companies deal with banks and the impact on investment.

# • Sixth: Foreign languages proficiency

Proficiency in Arabic and Polish and study of the Czech and Slovak language.

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