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     <name>Government and Tax System</name>
     <para include.in.chart="1" id="3fdd57672222460b94efe5cd1add1e6f">Syria is a democratic republic with an elected executive president, a Parliament which promulgates laws and an independent judiciary
system.</para>
<para include.in.chart="1" id="7cc7e1b52de64eb5a23952514998290d">Legislation must be passed by the Parliament and approved by the President or issued (as a Legislative Decree) by the President. It becomes
law once published in the Official Gazette.</para>
<para include.in.chart="1" id="f0ef0ca013cc40859f39a20f5a1df7ae">All tax-related issues in Syria are governed by the Ministry of Finance. The Ministry has Directorates (of Finance) located across the
country; there is one Directorate for each of the 13 Governorates in Syria.</para>
<para include.in.chart="1" id="339f01eafbcd419583e1ee6a527f220d">The main legislative sources for the Syrian tax system are:
<list.item>• <hang/>Law No. 24/2003 (Income Tax Law), as amended;</list.item>
<list.item>• <hang/>Law No. 25/2003 (Tax Evasion Law);</list.item>
<list.item>• <hang/>Legislative Decree No. 56/2004 (Inheritance fees); </list.item>
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1. Missing forward slash
2. Missing world region tag

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<list.item>• <hang/> income tax – 2.5 percent of net profits;</list.item>
<list.item>• <hang/> payroll tax (tax on salaries and wages) – 0.5 percent of net income.</list.item></para>
<para include.in.chart="1">Special incentives, in the form of exemptions from the income tax on real profits, are available for certain industries (such as ai
<superior>19</superior></footnote.marker><footnote.text><para>aw No. 24/2003 (Income Tax Law), art. 4.</para></footnote.text></footnote></para>
<para include.in.chart="1"><emph face="bold">Special exemptions for specific zones</emph></para>
<para include.in.chart="1">Businesses and other taxpayers in the old, heritage centers of the cities of Aleppo, Homs and Deir El-Zor benefit from tax exemptic
<superior>2</superior></footnote.marker><footnote.text><para>Decree No. 13/2022. </para></footnote.text></footnote>
<list.item>• <hang/> until December 31, 2023, all taxes, fees and other charges, including those imposed on restoration and rehabilitation works; and</list.it
<list.item>• <hang/> until December 31, 2027;</list.item>
<list.item>• <hang/> income taxes on net profits from professional and artisanal business activities;</list.item>
<list.item>• <hang/> income taxes on employee's salaries; and</list.item>
<list.item>• <hang/> real estate taxes and stamp duty.</list.item></para>
<para include.in.chart="1">In addition, until December 31, 2024, property owners in the earthquake-struck provinces of Aleppo, Latakia, Hama, and Idlib can be
<superior>3</superior></footnote.marker><footnote.text><para>Decree No. 3/2023.</para></footnote.text></footnote></para>
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3. Emph attribute should be “b” not bold


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<list.item>• <hang/> income tax – 2.5 percent of net profits;</list.item>
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4. Missing character or text - <para>aw No.
5. Also add <pdm.module> at the top and </pdm.module> at the end of the file.

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<superior>77</superior></footnote.marker><footnote.text><para id="58fe78fac4674edfa4cc5a922e246bdd">The local administration fee is set annually by the local authorities.</para></footn
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<superior>78</superior></footnote.marker><footnote.text><para id="88119f50c4b74255b1c130d8d7fcccbf">Law No. 13/2013, art. 1, as amended by Legislative Decree No. 3/2016, art. 1, and su
Law No. 46/2017, art. 1.</para></footnote.text></footnote></list.item></para>
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Mineral Extraction</name>
      <para include.in.chart="1" id="32f6503687c4402abefd0b8506058d16">Income from Syrian resident companies operating in the oil, gas, and mineral extraction fields is generally taxed
income generated by other companies in Syria (see <cite><cite.bna.reference ref="gtg2\sy\2.1">Section 2.1</cite.bna.reference></cite> and <cite><cite.bna.reference ref="gtg2\sy\3.1">Se
3.1</cite.bna.reference></cite>). Net profits of oil and gas investment companies are subject to an income tax rate of 35 percent.<footnote id="3a5d931d88194a0a848bd1391d059332"><footn
<superior>10</superior></footnote.marker><footnote.text><para id="891ce17a991a4c45895412ba2ac762b9">Law No. 24/2003 (Income Tax Law), art. 16(b), as amended by Legislative Decree No. 3
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      <para include.in.chart="1" id="88ad5cb29a294ce5826427960dac87e3">Nonresident companies operating in the oil and gas industry are subject to a withholding tax of 7 percent on inco
rendered, in addition to a 3 percent payroll withholding tax (tax on salaries and wages). Both withholding taxes are final.<footnote id="505b343f4bd843888c85ed74734cfd76"><footnote.mar
<superior>80</superior></footnote.marker><footnote.text><para id="04934f14dbc9490c8c8e5d2244d3ce3d">Law No. 60/2004, art. 1.</para></footnote.text></footnote></para>
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6. Extraneous text after</content.group>