Guiding clients through the Tax, Accounting and Compliance challenges in Iraq including the Kurdistan Region
Introduction

Our long-term experience in Iraq including the Kurdistan Region, practical approach, and well established expertise enable Tiller to meet client requirements efficiently.

Key service offerings:

- Corporate, payroll, and social security taxes:
  - Registration and compliance.
  - Advisory and planning.
- Accounting, bookkeeping, and payroll:
  - Registration and compliance.
  - Advisory and outsource.
- Review, internal audit, and investigations:
  - Financial control risk assessment and review.
  - Internal audit and investigations.
  - Procurement and supply chain audit.
- Review and draft:
  - Finance and accounting manuals
  - Human Resources manual and employment contracts
- Consulting and advisory - in all our practice areas.
  - E.g. implementing new financial controls and accounting procedures.
- Training - in all our practice areas.
  - E.g. payroll and social security obligations and processing.
Tiller’s team comprises international, Iraqi, and Kurdish experts whose in-depth knowledge of the region and broad experience across sectors and companies enables clients to operate efficiently and in compliance with regulatory requirements.

Of note, Tiller’s team brings the following:

- Leadership in the areas of taxation, internal audit and compliance.
  - Highly experienced leadership team; gained at big four and other global organisations.
  - Big four service without the overhead – therefore competitive services.

- Iraq (including the Kurdistan Region) based staff with ground level experience and understanding.
  - Permanent presence of team leadership; national staff bring local skills and know how.
  - Understanding and experience of working with the various ministries.

- Professional qualifications:
  - ACCA
  - CPA
  - CIMA
  - MBA (UK, Australia and Germany).
Tiller clients conduct a wide range of activities in Iraq including the Kurdistan Region and we have built up particular expertise in the following sectors:

- Oil and gas exploration
- Oil and gas services
- Security
- Construction and contracting
- Recruitment
- Manpower supply
- Non-governmental organisations
- Telecoms
- Infrastructure
- Retail and consumer goods
Rana Al-Munshi | Head of Iraq Tax and Accounting

Rana is a specialist in corporate tax, personal income tax, social security, pension contributions and payroll, with over 15 years of experience in Iraq advising clients on these matters. Rana holds a B.Sc. from the College of Engineering of the University of Baghdad, a First Class Honours in Applied Accounting from Oxford Brookes University and is a qualified member of the Association of Chartered Certified Accountants (ACCA). She is currently pursuing her MSc in professional accountancy from the University of London. Rana heads the services for the middle and southern part of Iraq and has been with Tiller since its incorporation.

Abdulaziz Mirkhan | Head of Kurdistan Services

Abdulaziz is a specialist in Iraqi corporate tax, personal income tax, payroll administration, social security and pension contributions with over 8 years of experience in the Kurdistan Region of Iraq advising clients on these matters. Prior to joining Tiller, Abdulaziz was based at a tax consultancy in Germany, where he gained over five years of experience in tax compliance and tax advisory. Abdulaziz holds a BA and a Master’s degree in Business Administration with majors in Finance, Banking, and Financial Engineering from the University of Augsburg, Germany. Abdulaziz is based in Erbil.

Karina Wilde | Head of Finance and Outsourcing

Karina leads the finance team at Tiller. She holds a Bachelor of Business from University of Technology, Sydney and is a qualified Australian Certified Practising Accountant. Karina’s background includes over 24 years extensive operational and financial experience in Australia and the United Arab Emirates.
**Our People (continued)**

### Abdulkareem Taha | Head of Kurdistan Accounting

Abdulkareem has more than seven years' experience as Senior Accountant in the Petroleum sector in Kurdistan. He has a bachelor of Business Administration (Accounting) from Arab Open Academy in Denmark and holds an MBA in Management from Must University, USA. Abdulkareem has taken several oil and gas IFRS accounting specialist courses throughout the years and has significant experience in SAP system, joint venture accounting, cash calls, billing statements and reporting to the Ministry of Natural Resources. Abdulkareem oversees all services in relation to NGOs and has worked on audit projects in relation to several grants for non-profit organizations.

### Alaa Jaafar | Finance Manager

Alaa joined Tiller in 2015. He holds a BA in Finance and Accounting from the American University of Beirut (AUB) and is also a Chartered Accountant (CIMA), having completed his degree in 2015. Alaa is currently pursuing a Global MBA at IE business school. Alaa has over 10 years of experience in Finance and Accounting, gained from varied industries. He worked in one of the Big Four firms as a Business Risk Consultant and in a Multinational FMCG company as a Financial Accountant for 5 years. He has extensive experience in the budgeting and forecasting area gained. Alaa has previously taught Accounting and Business courses for high school students.

### Karwan Jalal | Associate

Karwan has over 10 years’ experience in the industry, with previous positions including Lecturer at the Department of Accounting and Finance at the Lebanese French University and as a Lecturer at the Department of Accounting and IT at the University of Cihan. Karwan has also held positions as an Accountant within Iraq. Karwan holds a Masters Degree in Accounting and Finance from the University of Portsmouth, United Kingdom as well as Bachelor’s Degrees in Accounting and in Mathematics, both from the University of Salahaddin.

### Frank MacDonald | Senior Consultant

Frank is a Canadian CPA, CMA with 13 years working in the Middle East. He is very knowledgeable regarding Production Sharing Agreements/Contracts, Cost Recovery, Profit Oil and Cost Oil, Audits and Management Reporting. He has worked in Canada, Yemen, USA, Iraq, UAE and Cuba. And has recently worked remotely for a Turkish NOC. He is experienced in startups, green and brown fields and as well as several years in the service and supply sector of the oil industry.

In addition to the above Frank is well experienced in mentoring national accountants and preparing them to take over accounting roles from expats.
Our People (continued)

Marwan Ashur | Baghdad Compliance Officer

Marwan is based in Baghdad. He joined Tiller in 2016 and follows up with government offices in Baghdad, including the General Commission for Taxes and the Pension and Social Security Office. Marwan has negotiated and settled personal income taxes and corporate taxes on behalf of our clients.

Nagem Raeed | Junior Associate

Nagem is the latest addition to the Tiller team and is based in Baghdad. Nagem holds a Bachelor of Accounting from the College of Management and Economics at the University of Baghdad. Nagem works with clients and sub-contractors on all matters pertaining to accounting, audit, social security, Iraqi tax and payroll matters and attends at Federal and Governorate offices on behalf of our clients. Nagem is a member of the Iraqi Union of Accountants & Auditors.

Blend Kurdo | Head of Business Development

Blend is a business development specialist. He holds a Bachelor's degree in Natural Resources Engineering and Management and has over 4 years of experience working in sales and business development. Blend joined Tiller in 2019.

Sarah Al Shamiry | Basra Compliance Officer

Sarah joined Tiller in 2016. She holds a BA in English and is in the final stages of completing her Master’s Degree in translation. Sarah has experience in following up with Basra government offices through her prior work with Shell. Sarah follows up on social security compliance and other matters for clients in Basra.
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