



Kurdistan Region Government  
Ministry of Planning  
Kurdistan Region Statistics Office



# Tourism Establishment Survey in Kurdistan Region 2021

Trade Statistics Department  
March 2024



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## **Appreciation**

The Kurdistan Region Statistical office would like to express its gratitude to the directors and employees of the govrenarate statistics offices who participated in this survey. And would also like to thank the General Board of Tourism of the Kurdistan Region and the govrenarate boards for their assistance in conducting this survey. Many thanks to all the tourism unit owners who cooperated with teams in filling out the questionnaires.

We hope that this report will be useful for everyone to promote and develop this sector in particular and the economy of the Kurdistan region in general.

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## Preface

Kurdistan Region attracts many tourists by its beautiful nature and historical places. The tourism sector is a vital part of the development of the economic sector in the Kurdistan Region, as well as many other countries, through creating job opportunities, bringing hard currency, and contributing to GDP. Kurdistan Region government is making efforts to invest in this sector toward development of tourism projects, by establishing the “General Board of Tourism” in order to attract foreign and local tourism companies and investors.

Tourists and tourism projects create job opportunities and become a source of livelihoods for many people who work in tourism establishments, restaurants, markets, and alike and therefore, providing an accurate and reliable data that plays a significant role in the success of projects. For this purpose, KRSO is working to provide various information and data to planners and decision-makers and empowering them to strengthen the economy of the region.

To meet the needs for accommodation of tourists, tourism establishments were created and their numbers increased, so it was necessary to have reliable data on the number of such places, their types, and number of tourists and the capacity of these places, in order to organize these locations in terms of quantity and quality. For this purpose and through this report, we present the data of tourism establishments in the Kurdistan Region and hope it helps the improvement of the tourism sector and economic development of the Kurdistan Region.

Here, we would like to thank staff of KRSO and the Tourism Board for conducting this survey. We also express our gratitude to the governorate’s statistical directorates and the region’s administrations for their participation in the survey and making efforts to successfully finish it. Furthermore, we are grateful to all the owners of hotels, motels, and tourist complexes who sincerely cooperated and answered the questions of the survey.

We hope that this report will be useful for all users to promote and develop this sector and the economy of the region.

Serwan Mohamed Muhialdeen  
President of Kurdistan Region Statistics Office

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## **Introduction**

Kurdistan Region is one of the regions that many tourists visit because of its beautiful nature, historical sites, stability and security, especially after 2009, when the number of tourists increased year by year and the tourism sector started a new phase as an important source of economy growth.

Since then, Kurdistan Region Statistical Office (KRSO) works annually to collect detailed statistical data on tourism establishments and the situation of tourism sector in Kurdistan Region. For this purpose and subject to availability of budget, it conducted the tourism establishment surveys for the years 2009, 2012, 2013, and 2015. Following 2016, the survey wasn't conducted due to the war against ISIS, poor security situation in Iraq, the budget cuts by the Iraqi federal government, the spread of the coronavirus and travel ban between governorates and countries. In 2021, KRSO, in cooperation with CSO and in coordination with the General Board of tourism, conducted the survey for 2019 in Iraq and Kurdistan Region. Tourism Establishment Survey 2021 provided number of important data such as the number of tourism establishments, the number of domestic and foreign tourists, the number of nights stay, the number of workers, expenditure and income of the tourism establishments, etc.

This survey includes tourism establishments that are in operation and excludes those that are closed or under renovation.

## **Objectives**

The purpose of this report is to provide statistical data on the tourism sector in the Kurdistan Region, as a reliable source for all those involved in the tourism sector, in order to plan and make proper decisions for the development and improvement of the tourism sector and economy in the Kurdistan Region.

The most important indicators resulted in this survey are:

- The number of operating tourism establishments by category and governorate
- Services provided in tourism establishments
- The number of workers in tourism establishments by gender, type of work, and governorate
- The number of guests and nights spent by governorate and nationality
- Income and expenses of tourism establishments

## Definitions

**Tourism establishments:** Tourism establishments refer to places where tourists live and use during their trips instead of their place of residence that includes hotels, motels, apartments, and tourism complexes, where all facilities and services are provided and managed under a special administrative unit. In the Kurdistan Region, tourism establishments are classified according to the type of service provided, from high class, which has five stars, to local, without any star.

**Hotel:** Hotel is a tourism establishment that provides accommodation for people instead of their place of residence to temporarily live or stay in, where all necessities such as beds, bathrooms, and toilets (WC) are available. A hotel is a large place where an increased number of people (more than houses) stay and is run by people who have skills in the hotel field.

**Motel:** Motel refers to a place provides travelers with a place to stay and having parking area. The services which are offered by motels are less than what offered by hotel. Motels are categorized by the size of services they provide.

**Tourism apartment:** It refers to a place provides travelers with more space than a normal room with a place for cooking and other basic services. It is categorized by the size of services it provides.

**Tourism complex:** It refers to a group of tourism buildings where different services are provided and categorized by the size of services it provides and managed under a specific administrative unit.

**Number of guests:** It is the number of guests who are local or from other countries that stay in tourism establishments for a specific time (according to check in and check out time).

**Number of nights stayed (beds reserved):** The total number of nights the guests stay in tourism establishments on bed or room basis for a specific time period.

**Total revenue of tourism establishments:** Includes the income from tourism establishments for the services provided to guests such as accommodation, the rent of shops, markets, restaurants, parking and other services such as swimming pools, massage and laundry, the rent of cars belonged to the tourism establishments, rent of ceremony halls, opening of exhibitions and conferences, as well as the value of food and drinks sold in restaurants and cafeterias.

**Occupied Rooms:** They are rooms that guests have already booked and paid for them.

**Value of sales:** It is the value of goods and services, which is directly or indirectly provided to guests in tourism establishments.

**Other incomes:** It refers to income earned from other services provided to guests which have not been mentioned with other items such as swimming pools, washing and laundry, Internet service, renting private cars belonged to tourism establishments, holding parties and renting of ceremony halls, opening Exhibitions and similar.

### **Tourism Establishments classification**

Tourism establishments are classified by the level of services they provide and broken down into categories: Five –star, Four-stars, Three-star, Two- star, One- star, and national establishments that have no stars.

### **Ownership of the building**

There are three types of building ownership as follows.

**Public:** It is a government building and owned by government.

**Private:** It is a private building owned by one or more persons.

**Mixed:** It is jointly owned by government and private sector.

**Administrative Ownership:** in terms of management of tourism establishment, just like building ownership, there are three types of administrative ownership, which are public, private, and mixed.

**Legal status:** It legally determines the type of ownership of tourism establishments which are public, private and mixed. Private and mixed ownerships consist of the following four types:

**Sole company:** the owner of this type of company is an ordinary person who is responsible for the business of the company and is not limited to all affiliates of the company.

1. **Partnership or Joint venture company:** this type of company comprises of several persons –not less than 5 and have their own share out of the total share and have the responsibility for the debts by the value of their share.
2. **Limited liability Company:** This type of company comprises of several persons- not more than 25 and have their own share and have the responsibility of all related to company each by the value of their share.
3. **Cooperative (Joint stock) Company:** Is a company that comprises of several common persons (2-10) who have their own share and have jointly unlimited responsibility of all related to the company.

## Data quality

In this survey, all measures have been taken to obtain reliable data and reduce the statistical and non-statistical errors. All these procedures have been explained in the methodology of the survey as follows:

## Survey methodology

To achieve accurate results in any survey, there is need for preparation and planning in advance. Therefore, like any other survey, the preparations were made and methods were determined to carry out the tourism establishment survey. Below are all the methods and preparations stages made to conduct the survey.

### 1. Survey form

The questionnaire of the survey was developed by the Central Statistical Agency of Iraq (CSO) and approved after taking into consideration the observations of Kurdistan Region Statistics Office (KRSO) and international standards. The form is available in both Arabic and Kurdish languages, in which the information of every year is collected in the following year, for example, data of 2020 will be collected in 2021.

The survey form includes the following sections:

- **Preliminary information:** Referring to the name of the tourism establishment, the name of the owner, address and location.
- **General information:** Referring to the ownership, classification, legal status, license and year of establishment.
- **Capacity:** Referring to the number of rooms, beds and services.
- **Employees:** Referring to the number of workers or employees according to their citizenship, gender, type of work, wage and in-kind donations.
- **Visitors and night stays:** Referring to the number of visitors and their night stays according to their citizenship and governorates.
- **Income and expenditure:** referring to the types of income and expenditure according to the needs of the tourism establishment.

### 2. Survey framework

The survey framework was obtained from Kurdistan Region Tourism Board and the General Directorate of Tourism (Erbil, Sulaymaniyah and Duhok). The information on national hotels was obtained from the list of national hotels and restaurant community. The list includes all the tourist establishments registered in the Kurdistan region until 31/12/2020 establishments that were regularly in operation and numbered 912 establishments, but those that were closed or haven't license were not included in this survey.

## 2.1. Sample size and sample selection method

To select the sample, in the tourism survey, it was relied on the random sample method based on the frame of the tourism establishments for 2021. According to the frame, for the tourism establishment numbering 45 and above, sampling method has been used based on the classification they are placed (number of stars) and governorates. The following formula has been used for calculating sample size:

$$\frac{Nh}{N} * n = nh$$

In which,

$nh$ = The sample size of Tourism establishments for Each classification or category (only in operation ones)

$Nh$ = The total sample size of Tourism establishments for Each classification or category (in operation and not in operation ones).

$n$ = The sample size of Tourism complexes (only in operation ones)

$N$ = The total sample size of Tourism complexes (in operation and not in operation ones)

The sample form was used for tourism establishment survey in both Erbil and Sulaymaniyah governorates based on the classification of the Establishments, but in Duhok governorate it was comprehensive.

## 3. Field work

### 3.1. Training course

In order to conduct field work, only those employees were selected from Kurdistan Region Statistics Office (KRSO) and statistics directorates in the governorates who had full ability and experiences in the field work. After the assignment, in coordination with the Iraqi Central Statistics Organization (CSO), KRSO held 3-day course in Dohuk governorate / Dohuk Statistics Directorate between 23-25/5/2022. The course was held to train enumerators on how to fill out forms for the year 2021, as well as how to practically deal with the owners of the tourism establishments and understanding them, identifying obstacles and solving them. At the same time, there was a data recorders training on how to record data according to the Access Program which is used for this survey. On the last day of the course, a test was conducted on the survey questionnaire. It is worth mentioning that the data for the year 2020 and the year 2019 was collected simultaneously due to the spread of the coronavirus and the lockdown in 2020, when most of the tourist establishments were closed for much of the year.



### **3.2. Organizing and managing the field work**

Following the end of the course, the teams were divided over governorates according to the sample size of tourism establishments for each governorate. There were three teams with three local supervisors, each supervising the field work in their own governorate. The central supervisor from KRSO and CSO supervised the teams in the governorates to follow up the field work process and data collection.

### **3.3. Data collection and field audit**

In this survey, data were received directly from the owners of the tourism establishments and recorded in a standard form. The field work of this survey was completed on 30/8/2022 which lasted for one month. To monitor the fieldwork, local supervisors visited the field team and checked the forms to correct any errors through the researcher or returned to the field to verify the records. Forms to download on computer.

## **4. Data entry**

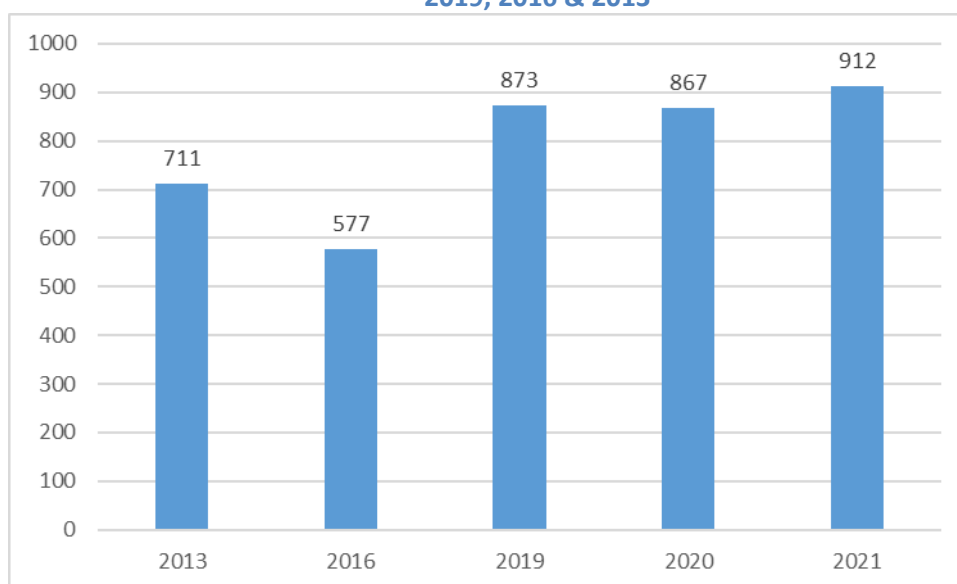
### **4.1. Training of the data entry staff**

Following the field work and verification of the questionnaires, the process of data entry was done using Access program in the statistical directorate of each governorate. Then, under the supervision of the head of the trade statistics department, the forms along with CD of data were sent to CSO for data cleaning, analyzing and tabling after transferring data from Access to Excel program to finalize data and making available in a statistical report.

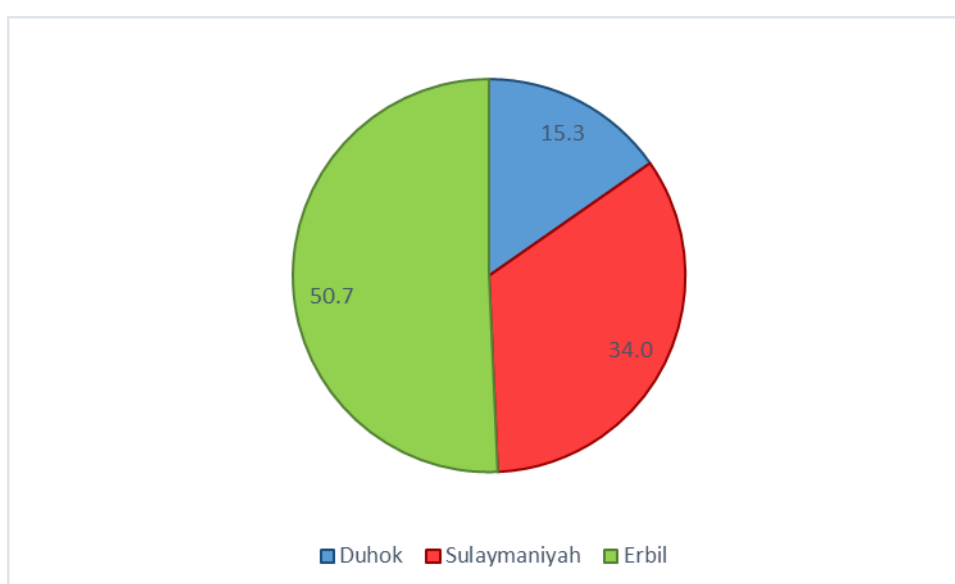
## **Results**

In 2021, in Kurdistan region, the number of tourism establishments that were in operation was 912, where it shows an increase of 5.2% compared to 867 tourism establishments in 2020 (Figure 1). At the level of governorates (Figure 2), Erbil governorate has the highest percentage rate of tourism establishment with 50.7%, followed by Sulaymaniyah governorate with 34% and Duhok governorate with 15.3%.

**Figure 1: Comparison between the number of tourism establishments in Kurdistan Region in 2021,2020, 2019, 2016 & 2013**



**Figure 2 : Percentage distribution of tourism establishments at the level of governorates in Kurdistan Region in 2021**



Regarding the ranking of tourism establishments in Kurdistan Region, there is a significant change in the number of establishments in 2021 compared to 2020 (Figure 3). In 2021, at the level of Kurdistan Region, the tourism establishments of 5-star numbered 31 accounting for 3.4%; 4-stars was 89 accounting for 9.8%; 3-stars was 137 accounting for 15%; 2-stars was 171 accounting for 18.8%; 1-star that recorded the highest number of 259 accounting to 28.4%; and nationals has a record of 225 comprises 24.7% of the total tourism establishments in Kurdistan Region. At the level of governorates, Erbil governorate has the highest number of tourism establishments followed by Sulaymaniyah and Duhok governorates.

Figure 3: Comparison between tourism establishments in Kurdistan Region in 2021 & 2020 by classification

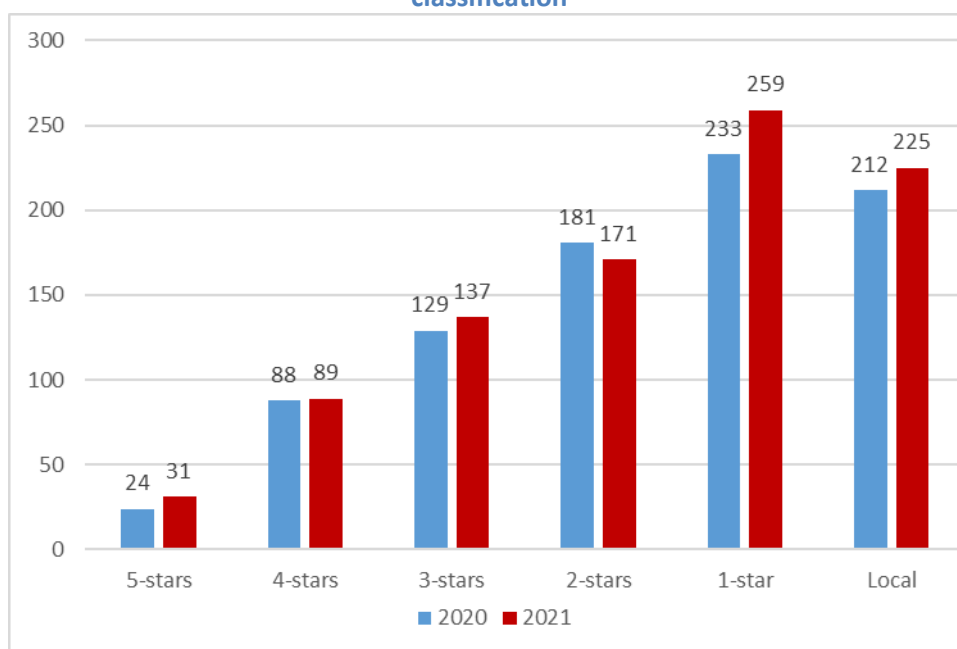
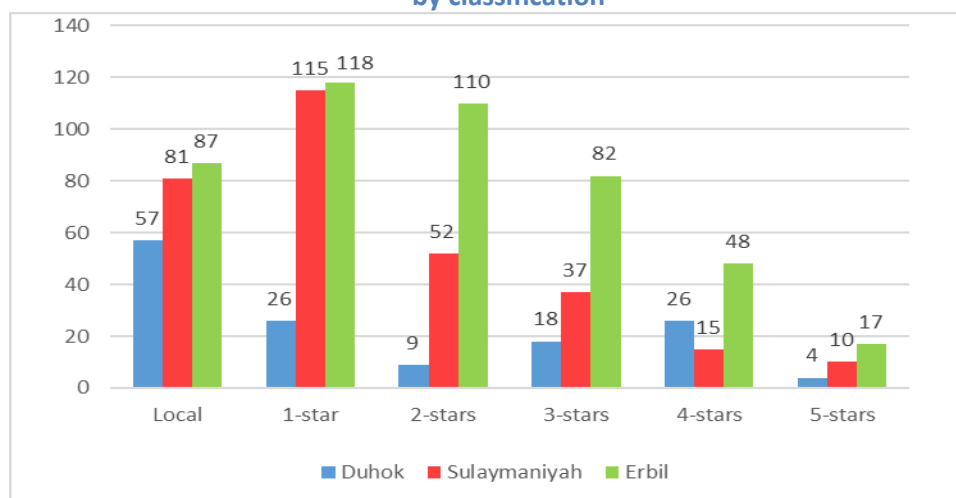


Figure 4: Distribution of tourism establishments at the level of governorates in Kurdistan Region in 2021 by classification



According to the results, at the level of Kurdistan Region, the number of visitors in 2021 was 5,669,045, where it shows an increase of 179.6% compared to 2020 (2,027,119 visitors). Also, the number of stayed nights in 2021 (7,975,627) show an increase of 153.9% compared to 2020 (3,141,562). Regarding the number of visitors and stayed nights at the level of governorates, figure 5 and 6 show more details.

Figure 5 : Number of visitors in tourism establishments at the level of governorates and Kurdistan Region in 2020 & 2021

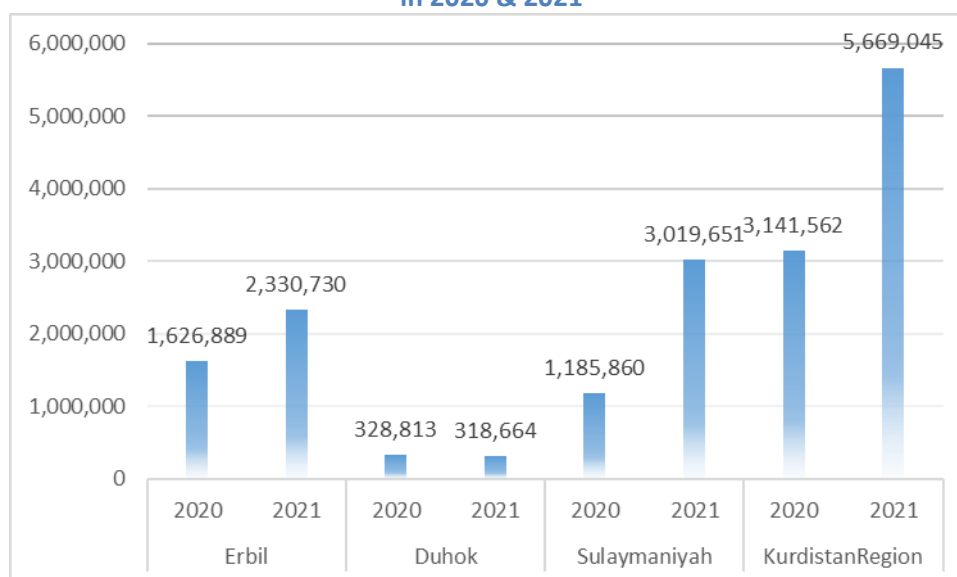


Figure 6: Number of stayed nights in tourism establishment at the level of governorate and Kurdistan Region in 2020 & 2021

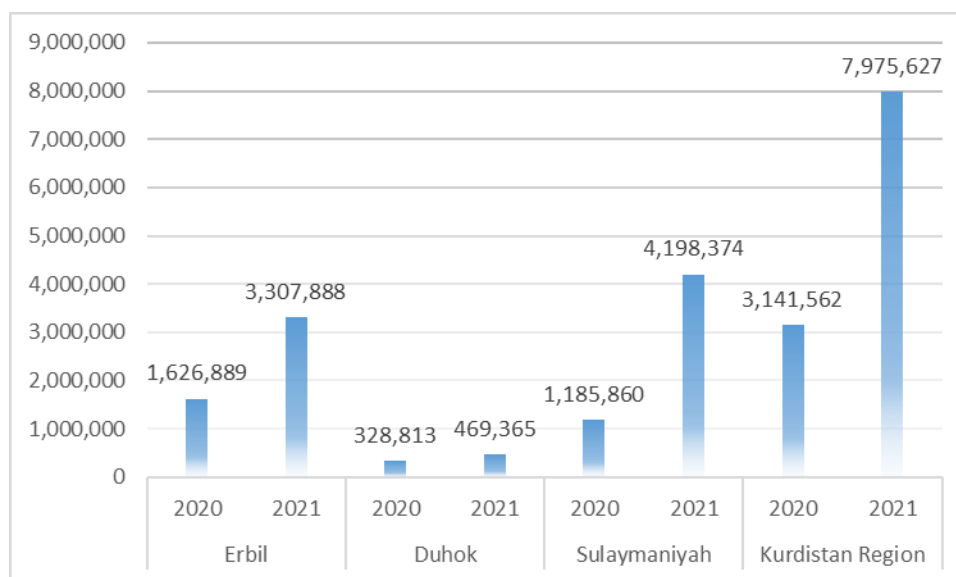
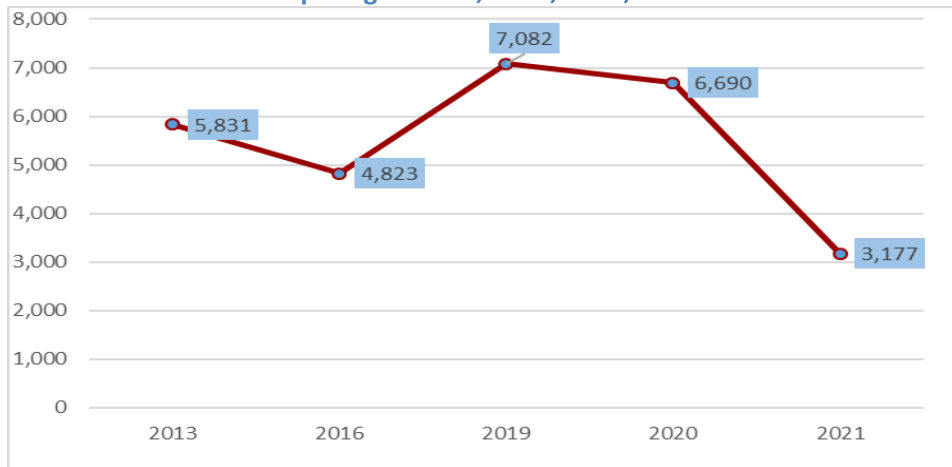


Figure 7 shows the number of workers in the tourism establishments in Kurdistan Region for the years 2021, 2020, 2019, 2016 and 2013. In 2021, 3,177 workers have been involved in tourism establishments, where it shows a decrease of 52.5% compared to 2020, this decrease is generally due to the weakening of the economic and financial state, and the spread of the coronavirus. In Figure 8, Erbil governorate had the highest rate of reduction the number of workers (%58.2), followed by Sulaymaniyah governorate (%49.9), and Dohuk governorate by %19.8 with the number of workers in 2021.

**Figure 7: Number of workers in tourism establishments at the level of Kurdistan Region in 2021 comparing to 2020, 2019, 2016, & 2013**



**Figure 8: Number of workers in tourism establishments at the level of governorate in 2021 and 2020**

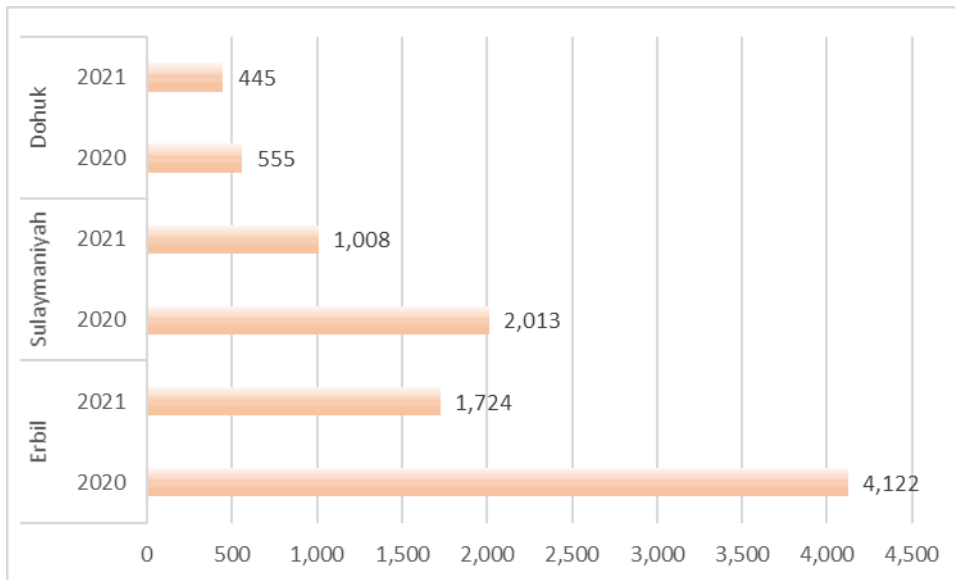
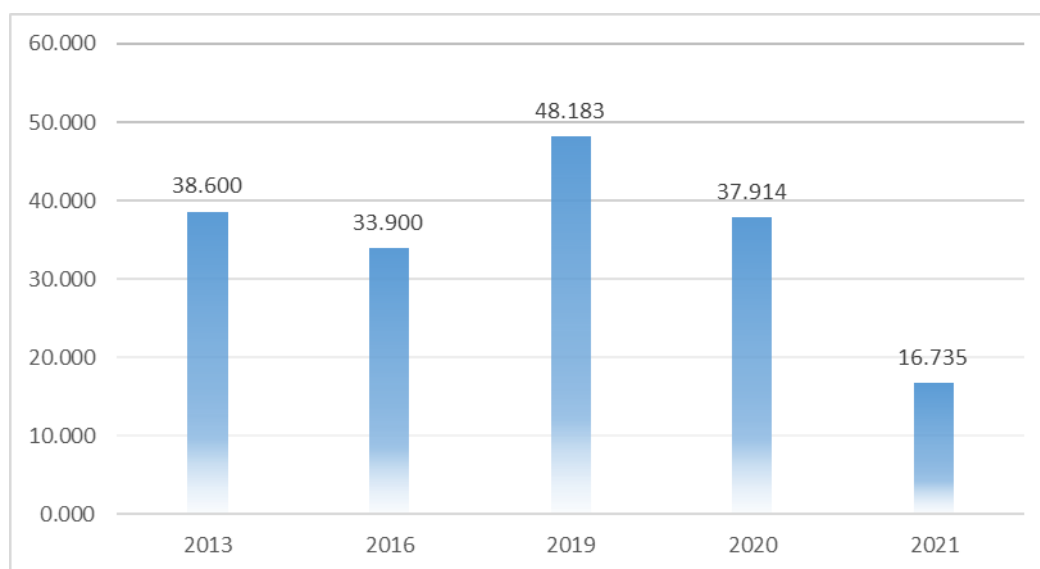


Figure 9 shows the total salaries and benefits paid to employees working in tourism establishments in Kurdistan Region for the years 2021, 2020, 2019, 2016 and 2013. According to the data, the total salaries and benefits of employees for 2021 reached 16.735 billion dinars with a decrease of 55.9% compared to 2020 (37.914 billion dinars).

Figure 10 shows the percentage of salaries and benefits paid to employees working in tourism establishments at the level of Kurdistan Region in 2021. At the level of governorates, the highest salary rate was in Erbil governorate with 51.8%, followed by Sulaymaniyah governorate with 40 % and Duhok governorate with 8.2%.

**Figure 9: Amount of salaries and in-kinds paid to workers in tourism establishments in Kurdistan Region (Billion ID) for the years 2013, 2016, 2019, 2020, & 2021**



**Figure10 : Percentage distribution of salaries and in-kinds for workers working in tourism establishments in Kurdistan Region in 2021**

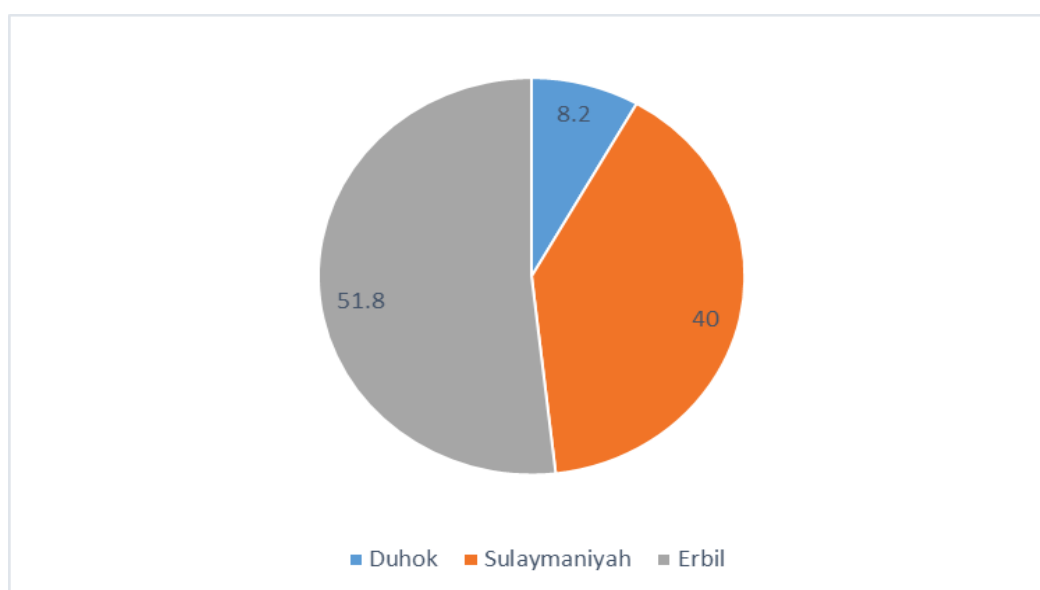
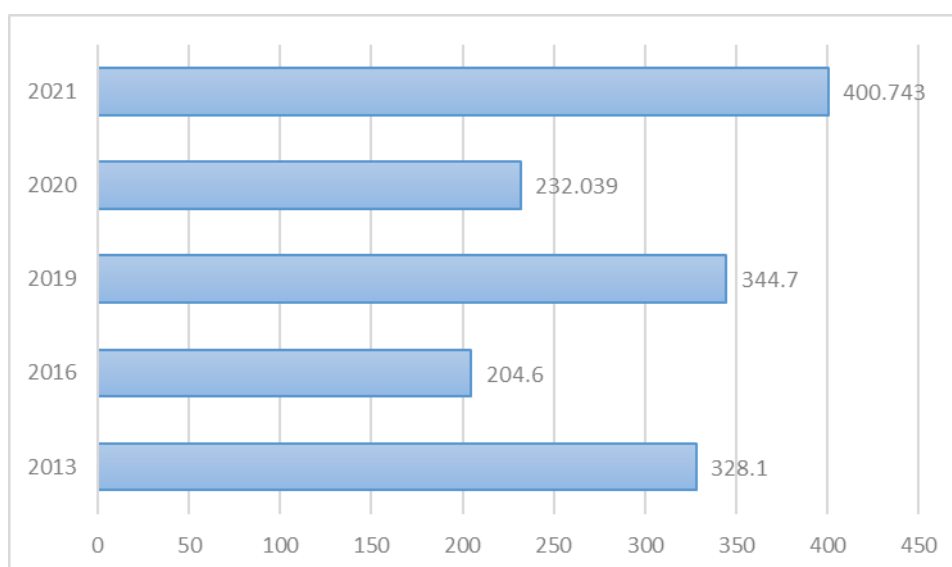
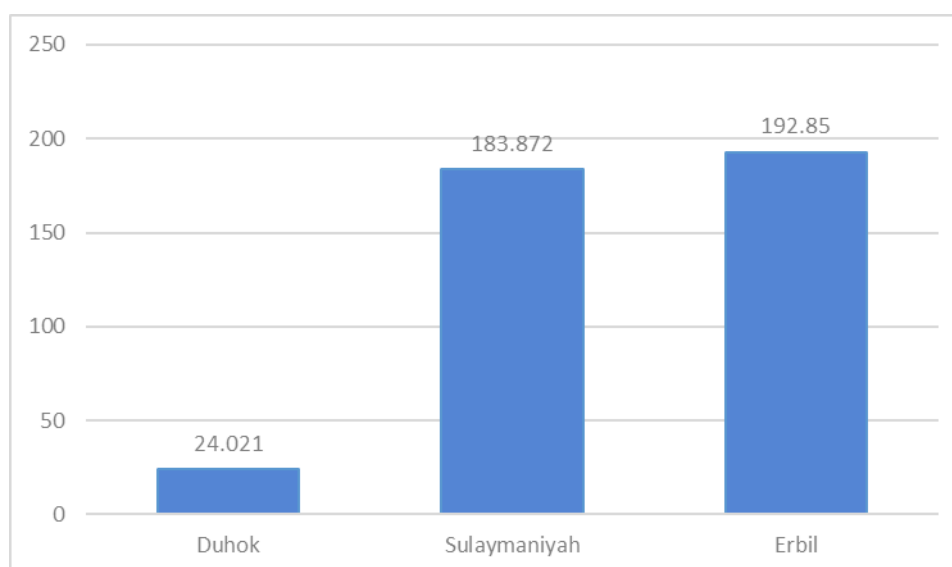


Figure 11 shows the total income achieved from tourism establishments for the years 2021, 2020, 2016 and 2013 at the level of Kurdistan Region. In 2021, the total income from tourism establishments in Kurdistan Region was about 400.743 billion IDs, where it shows an increase of 72.7% compared to 232.039 billion IDs in 2020. At the level of governorates, Erbil governorate ranks first with the highest income, followed by Sulaymaniyah and Duhok governorates (Figure 12).

**Figure 11: Total income from tourism establishments (billion IDs) in Kurdistan Region in 2021 comparing to 2013, 2016, 2019, and 2020**



**Figure 12 : Total income from tourism establishments (billion IDs) at the level of governorate in Kurdistan Region in 2021**



In 2021, excluding salaries and in-kinds, the total expenditure in tourism establishments in Kurdistan Region reached 136.739 billion IDs with an increase of 74.9% compared to 78.193 billion dinars in 2020 (Figure 13). At the level of governorates, the percentage distribution of expenditures in 2021 is as follows: Erbil governorate has the highest rate of expenditure (54%), followed by Sulaymaniyah governorate (37%) and Duhok governorate has the lowest rate of expenditure (8%) (Figure14).

Figure 13 : Total expenditure (Billion ID) in tourism establishment in Kurdistan Region, excluding salaries and in-kinds in 2013, 2016, 2019, 2020, & 2021

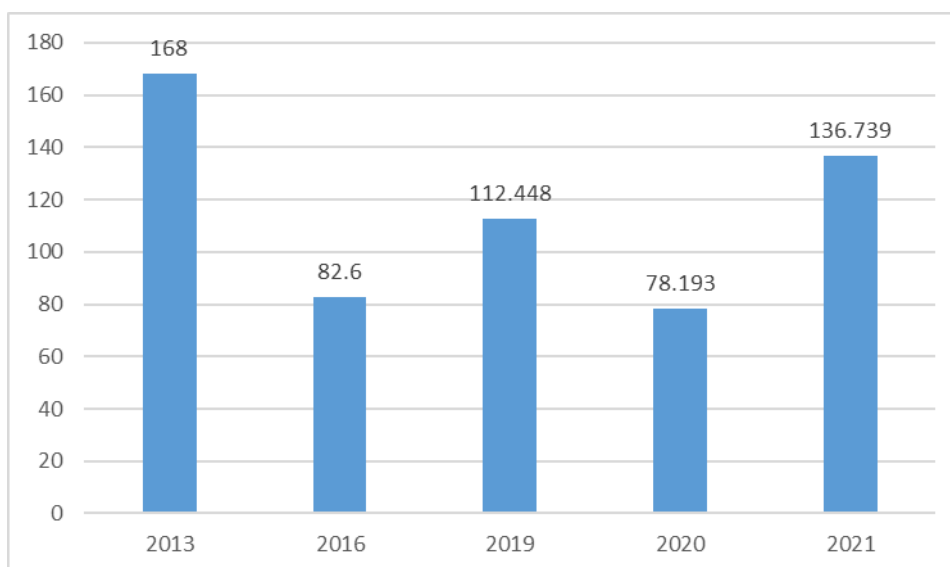
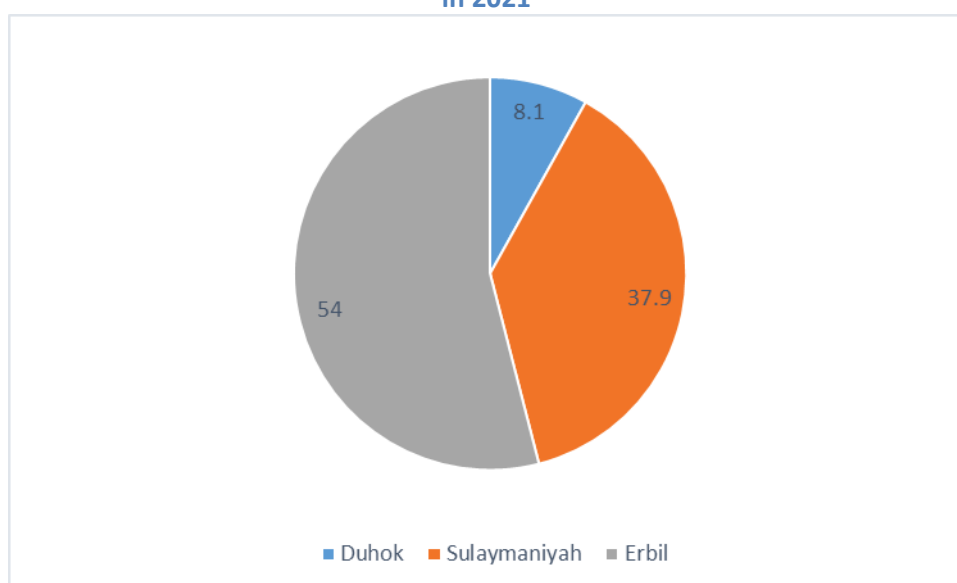


Figure 14: Percentage distribution of expenditures in tourism establishments at the level of governorate in 2021





## Tourism Establishment Survey in the Kurdistan Region 2021

**Table 1: Number of tourism establishments in Kurdistan Region by type and governorate in 2021**

Governorate	Hotel	Motel	Tourism complex	Total
Duhok	64	72	4	140
Sulaymaniyah	181	104	25	310
Erbil	371	59	32	462
Kurdistan Region	616	235	61	912

**Table 2: Number of tourism establishments in Kurdistan Region by classification and governorate in 2021**

Classification	Governorate			Kurdistan Region
	Duhok	Sulaymaniyah	Erbil	
5-stars	4	10	17	31
4-stars	26	15	48	89
3-stars	18	37	82	137
2-stars	9	52	110	171
1-star	26	115	118	259
Local	57	81	87	225
Total	140	310	462	912

**Table 3: Number of tourism establishments by type, sector, category and governorate in Kurdistan Region 2021**

Governorate	Type of tourism establishment	Sector	5-stars	4-stars	3-stars	2-stars	1-star	Local	Total
Duhok	Hotel	Private	2	22	10	5	15	9	63
		Mixed	1	0	0	0	0	0	1
		Total	3	22	10	5	15	9	64
	Motel	Private	0	4	5	4	11	48	72
		Total	0	4	5	4	11	48	72
	Tourism complex	Private	1	0	3	0	0	0	4
		Total	1	0	3	0	0	0	4
	Total	Private	3	26	18	9	26	57	139
		Mixed	1	0	0	0	0	0	1
Total		4	26	18	9	26	57	140	

## Tourism Establishment Survey in the Kurdistan Region 2021

Continued table 3

Governorate	Type of tourism establishment	Sector	5-stars	4-stars	3-stars	2-stars	1-star	Local	Total
Sulaymaniyah	Hotel	Private	8	13	20	21	38	81	181
		Total	8	13	20	21	38	81	181
	Motel	Private	0	1	15	21	67	0	104
		Total	0	1	15	21	67	0	104
	Tourism complex	Private	2	1	2	10	10	0	25
		Total	2	1	2	10	10	0	25
	Total	Private	10	15	37	52	115	81	310
		Total	10	15	37	52	115	81	310
Erbil	Hotel	Private	15	48	72	80	79	77	371
		Total	15	48	72	80	79	77	371
	Motel	Private	0	0	10	10	29	10	59
		Total	0	0	10	10	29	10	59
	Tourism complex	Private	2	0	0	20	10	0	32
		Total	2	0	0	20	10	0	32
	Total	Private	17	48	82	110	118	87	462
		Total	17	48	82	110	118	87	462
Kurdistan Region	Hotel	Private	25	83	102	106	132	167	615
		Mixed	1	0	0	0	0	0	1
		Total	26	83	102	106	132	167	616
	Motel	Private	0	5	30	35	107	58	235
		Total	0	5	30	35	107	58	235
	Tourism complex	Private	5	1	5	30	20	0	61
		Total	5	1	5	30	20	0	61
	Total	Private	30	89	137	171	259	225	911
		Mixed	1	0	0	0	0	0	1
Total		31	89	137	171	259	225	912	

## Tourism Establishment Survey in the Kurdistan Region 2021

**Table 4: Number of tourism establishments by legal status & governorate in Kurdistan Region in 2021 comparing to 2020, 2019, 2016, 2013, 2012 & 2009**

Governorate	Public sector	Private and mixed sector				Total
		Sole company	Partnership or Joint venture company	Cooperative (Joint stock) Company	Limited liability Company	
Duhok	0	139	1	0	0	140
Sulaymaniyah	0	306	0	0	4	310
Erbil	0	457	2	0	3	462
Total for Kurdistan Region 2021	0	902	3	0	7	912
Total for Kurdistan Region 2020	0	779	41	20	27	867
Total for Kurdistan Region 2019	0	806	41	9	17	873
Total for Kurdistan Region 2016	3	531	13	1	28	576
Total for Kurdistan Region 2013	6	658	26	12	9	711
Total for Kurdistan Region 2012	3	565	38	1	7	614
Total for Kurdistan Region 2009	8	290	9	6	2	315

**Table 5: Number of tourism establishments by having & not having work permits and governorate in 2021**

Governorate	Work permit		Total
	Work permit	Without work permit	
Duhok	91	49	140
Sulaymaniyah	310	0	310
Erbil	462	0	462
Kurdistan Region	863	49	912

**Table 6 : Number of tourism establishments by governorates, having & not having health licenses and validity of the license in 2021**

Governorate	With license		Without license
	unexpired	Expired	
Duhok	140	0	0
Sulaymaniyah	300	10	0
Erbil	421	20	21
Kurdistan Region	861	30	21

Table 7: Number of tourism establishments by type of service and governorates in 2021

Governorate	Food	Alcoholic beverage	Laundry and ironing service	Swimming pool service	Ceremony hall services	Tour services	Parking services	Bank services	Currency exchange services	Internet	Hall for plying games	Hall for physical exercise	Normal telephone	Other services	No. of hotels and tourism complexes that provide and do not provide services		
															Provide	Not provide	Total
Duhok	57	4	33	3	3	0	47	1	2	136	1	4	68	11	137	3	140
Sulaymaniyah	59	15	51	10	17	5	34	31	12	297	1	21	111	4	297	13	310
Erbil	170	42	93	81	158	41	112	30	17	405	5	74	245	66	414	48	462
Kurdistan Region	286	61	177	94	178	46	193	62	31	838	7	99	424	81	848	64	912

## Tourism Establishment Survey in the Kurdistan Region 2021

**Table 8: Number of hotels, motels, tourism apartments, rooms, beds, night stays and visitors by governorates in 2021**

Governorate	No. of hotels	No. of apartments	No. of rooms			Suites	No. of beds	No. of night stays	No. of visitors
			Guest	Other	Total				
Duhok	64	780	4,544	360	4,904	284	9,543	469,365	318,664
Sulaymaniyah	181	1,463	7,384	1,031	8,415	371	19,842	4,198,374	3,019,651
Erbil	371	2,038	13,553	1,128	14,681	1,240	25,795	3,307,888	2,330,730
Kurdistan Region	616	4,281	25,481	2,519	28,000	1,895	55,180	7,975,627	5,669,045

**Table 9: Number of visitors in tourism establishments by citizenship, bed/day, and governorates in 2021**

Governorate	Iraqi		Non-Iraqi (foreign)		Total	
	No of visitors	Bed/ Day	No of visitors	Bed/ Day	No of visitors	Bed/ Day
Duhok	294,478	428,562	24,186	40,803	318,664	469,365
Sulaymaniyah	2,732,555	3,165,616	287,096	1,032,758	3,019,651	4,198,374
Erbil	1,887,836	2,513,651	442,894	794,237	2,330,730	3,307,888
Kurdistan Region	4,914,869	6,107,829	754,176	1,867,798	5,669,045	7,975,627

**Table 10: Number of night stays by classification of tourism establishments and governorates in 2021**

Governorate	Number of night stays						Total
	5-stars	4-stars	3-stars	2-stars	1-star	Local	
Duhok	39,025	136,443	67,623	42,475	105,962	77,837	469,365
Sulaymaniyah	362,359	451,350	561,277	267,256	1,041,259	1,514,873	4,198,374
Erbil	363,293	446,545	487,828	731,910	607,321	670,991	3,307,888
Kurdistan Region	764,677	1,034,338	1,116,728	1,041,641	1,754,542	2,263,701	7,975,627

**Table 11: Number of visitors in tourism establishments by classification of tourism establishments and governorate in 2021**

Governorate	Number of visitors						Total
	5-stars	4-stars	3-stars	2-stars	1-star	Local	
Duhok	21,376	66,712	43,065	27,457	76,395	83,659	318,664
Sulaymaniyah	260,369	198,602	526,028	431,866	1,336,470	266,316	3,019,651
Erbil	415,696	415,991	387,588	308,940	398,821	403,694	2,330,730
Kurdistan Region	697,441	681,305	956,681	768,263	1,811,686	753,669	5,669,045

**Table 12: Number of workers in tourism establishments in Kurdistan Region by governorate, sector, gender, citizenship, duty in 2021**

Governorate	Sector	Gender	Owners of tourism establishments that work without pay			Workers with pay								
						Administration			Services			Total		
			Iraqi	Foreigner	Total	Iraqi	Foreigner	Total	Iraqi	Foreigner	Total	Iraqi	Foreigner	Total
Duhok	Private	Male	171	0	171	199	0	199	32	0	32	402	0	402
		Female	1	0	1	24	2	26	2	0	2	27	2	29
		Total	172	0	172	223	2	225	34	0	34	429	2	431
	Mixed	Male	0	0	0	6	0	6	4	0	4	10	0	10
		Female	0	0	0	4	0	4	0	0	0	4	0	4
		Total	0	0	0	10	0	10	4	0	4	14	0	14
	Total	Male	171	0	171	205	0	205	36	0	36	412	0	412
		Female	1	0	1	28	2	30	2	0	2	31	2	33
		Total	172	0	172	233	2	235	38	0	38	443	2	445
Sulaymaniyah	Private	Male	313	0	313	459	65	524	63	15	78	835	80	915
		Female	0	0	0	84	6	90	3	0	3	87	6	93
		Total	313	0	313	543	71	614	66	15	81	922	86	1,008
Erbil	Private	Male	572	21	593	573	196	769	204	26	230	1,349	243	1,592
		Female	10	1	11	56	54	110	11	0	11	77	55	132
		Total	582	22	604	629	250	879	215	26	241	1,426	298	1,724
Kurdistan Region	Private	Male	1,056	21	1,077	1,231	261	1,492	299	41	340	2,586	323	2,909
		Female	11	1	12	164	62	226	16	0	16	191	63	254
		Total	1,067	22	1,089	1,395	323	1,718	315	41	356	2,777	386	3,163
	Mixed	Male	0	0	0	6	0	6	4	0	4	10	0	10
		Female	0	0	0	4	0	4	0	0	0	4	0	4
		Total	0	0	0	10	0	10	4	0	4	14	0	14
	Total	Male	1,056	21	1,077	1,237	261	1,498	303	41	344	2,596	323	2,919
		Female	11	1	12	168	62	230	16	0	16	195	63	258
		Total	1,067	22	1,089	1,405	323	1,728	319	41	360	2,791	386	3,177

Table 13: Wages and allowances paid to workers in tourism establishments by gender, citizenship and sector in 2021 (value in 1000 dinars)

Governorate	Sector	Gender	Wages									Allowance (in cash)			Total
			Administrations			Recruitment services			Total			Male	Female	Total	
			Male	Female	Total	Male	Female	Total	Male	Female	Total				
Duhok	Private	Iraqi	918,230	139,500	1,057,730	177,800	12,000	189,800	1,096,030	151,500	1,247,530	21,255	2,905	24,160	1,271,690
		Foreigner	0	9,600	9,600	0	0	0	0	9,600	9,600	0	450	450	10,050
		Total	918,230	149,100	1,067,330	177,800	12,000	189,800	1,096,030	161,100	1,257,130	21,255	3,355	24,610	1,281,740
	Mixed	Iraqi	43,000	23,400	66,400	24,000	0	24,000	67,000	23,400	90,400	1,200	1,200	2,400	92,800
		Foreigner	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	43,000	23,400	66,400	24,000	0	24,000	67,000	23,400	90,400	1,200	1,200	2,400	92,800
	Total	Iraqi	961,230	162,900	1,124,130	201,800	12,000	213,800	1,163,030	174,900	1,337,930	22,455	4,105	26,560	1,364,490
		Foreigner	0	9,600	9,600	0	0	0	0	9,600	9,600	0	450	450	10,050
		Total	961,230	172,500	1,133,730	201,800	12,000	213,800	1,163,030	184,500	1,347,530	22,455	4,555	27,010	1,374,540
Sulaymaniyah	Private	Iraqi	3,813,054	848,616	4,661,670	376,500	14,400	390,900	4,189,554	863,016	5,052,570	44,415	5,180	49,595	5,102,165
		Foreigner	1,378,896	143,760	1,522,656	65,250	0	65,250	1,444,146	143,760	1,587,906	4,368	200	4,568	1,592,474
		Total	5,191,950	992,376	6,184,326	441,750	14,400	456,150	5,633,700	1,006,776	6,640,476	48,783	5,380	54,163	6,694,639



Continued table 13

Governorate	Sector	Gender	Wages									Allowance (in cash)			Total
			Administrations			Recruitment services			Total			Male	Female	Total	
			Male	Female	Total	Male	Female	Total	Male	Female	Total				
Erbil	Private	Iraqi	4,432,672	413,582	4,846,254	1,323,387	55,000	1,378,387	5,756,059	468,582	6,224,641	64,330	25,693	90,023	6,314,664
		Foreigner	1,598,859	564,180	2,163,039	144,733	0	144,733	1,743,592	564,180	2,307,772	39,475	4,798	44,273	2,352,045
		Total	6,031,531	977,762	7,009,293	1,468,120	55,000	1,523,120	7,499,651	1,032,762	8,532,413	103,805	30,491	134,296	8,666,709
Kurdistan Region	Private	Iraqi	9,163,956	1,401,698	10,565,654	1,877,687	81,400	1,959,087	11,041,643	1,483,098	12,524,741	130,000	33,778	163,778	12,688,519
		Foreigner	2,977,755	717,540	3,695,295	209,983	0	209,983	3,187,738	717,540	3,905,278	43,843	5,448	49,291	3,954,569
		Total	12,141,711	2,119,238	14,260,949	2,087,670	81,400	2,169,070	14,229,381	2,200,638	16,430,019	173,843	39,226	213,069	16,643,088
	Mixed	Iraqi	43,000	23,400	66,400	24,000	0	24,000	67,000	23,400	90,400	1,200	1,200	2,400	92,800
		Foreigner	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	43,000	23,400	66,400	24,000	0	24,000	67,000	23,400	90,400	1,200	1,200	2,400	92,800
	Total	Iraqi	9,206,956	1,425,098	10,632,054	1,901,687	81,400	1,983,087	11,108,643	1,506,498	12,615,141	131,200	34,978	166,178	12,781,319
		Foreigner	2,977,755	717,540	3,695,295	209,983	0	209,983	3,187,738	717,540	3,905,278	43,843	5,448	49,291	3,954,569
		Total	12,184,711	2,142,638	14,327,349	2,111,670	81,400	2,193,070	14,296,381	2,224,038	16,520,419	175,043	40,426	215,469	16,735,888

**Table 14: Value of in-kind benefits paid to workers in tourism establishments by governorate in 2021 (value in 1000 dinars)**

Governorate	Food	Accommodation	Clothes	Transportation	Other	Total
Duhok	249,840	56,960	19,380	9,910	12,740	348,830
Sulaymaniyah	2,420,702	696,442	12,250	45,840	198,467	3,373,701
Erbil	4,536,988	2,839,887	193,200	138,960	158,713	7,867,748
Kurdistan Region	7,207,530	3,593,289	224,830	194,710	369,920	11,590,279

**Table 15: Participation of tourism establishments for the benefit of workers by governorates in 2021 (value in 1000 dinars)**

Governorate	Social insurance	Health insurance	Life insurance	Other	Total
Duhok	77,654	31,890	280	0	109,824
Sulaymaniyah	373,232	0	0	0	373,232
Erbil	1,540,538	438,819	14,568	4,000	1,997,925
Kurdistan Region	1,991,424	470,709	14,848	4,000	2,480,981

**Table 16: Value of Purchasing and selling of stored item in tourist establishments by type of items and governorates in 2021(value in 1000 ID)**

Governorate	Items	First storage	Purchasing	Selling	Second storage
Duhok	Food	18,065	1,491,057	1,933,901	26,049
	Cigarette	226	12,750	30,149	302
	Hookah and molasses	548	19,840	76,378	543
	Beverages	586	19,830	53,700	590
	Alcoholic beverages	14,600	171,515	423,213	18,630
	Beer	4,000	258,120	674,785	6,320
	Mineral water	6,159	355,811	140,940	7,331
	Other	2,430	30,464	73,675	1,840
	Total	46,614	2,359,387	3,406,741	61,605

Continued table 16

Governorate	Items	First storage	Purchasing	Selling	Second storage
Sulaymaniyah	Food	526,112	9,185,217	13,996,746	616,113
	Cigarette	31,400	159,054	457,820	13,400
	Hookah and molasses	117,080	1,834,118	3,365,095	152,360
	Beverages	23,043	149,560	398,624	30,478
	Alcoholic beverages	263,195	2,353,710	7,808,310	316,841
	Beer	226,858	1,788,184	5,557,414	135,512
	Mineral water	130,993	1,681,342	2,887,381	117,598
	Other	22,723	389,120	623,886	30,247
	Total	1,341,404	17,540,305	35,095,276	1,412,549
Erbil	Food	616,134	8,953,984	10,717,420	556,576
	Cigarette	4,602	29,870	42,950	4,164
	Hookah and molasses	26,870	525,588	1,074,431	32,640
	Beverages	20735	253569	408800	18959
	Alcoholic beverages	148,770	910,886	1,812,202	130,923
	Beer	39,906	357,779	775,482	35,755
	Mineral water	64,942	905,850	679,280	60,228
	Other	2,700	12,000	0	3,000
	Total	924,659	11,949,526	15,510,565	842,245
Kurdistan Region (2021)	Food	1,160,311	19,630,258	26,648,067	1,198,738
	Cigarette	36,228	201,674	530,919	17,866
	Hookah and molasses	144,498	2,379,546	4,515,904	185,543
	Beverages	44,364	422,959	861,124	50,027
	Alcoholic beverages	426,565	3,436,111	10,043,725	466,394
	Beer	270,764	2,404,083	7,007,681	177,587
	Mineral water	202,094	2,943,003	3,707,601	185,157
	Other	27,853	431,584	697,561	35,087
	Total	2,312,677	31,849,218	54,012,582	2,316,399

Continued table 16

Governorate	Items	First storage	Purchasing	Selling	Second storage
Kurdistan Region (2020)	Food	540,265	14,351,062	21,098,662	382,517
	Cigarette	19,578	154,387	273,598	16,962
	Hookah and molasses	33,833	578,828	1,854,424	37,175
	Beverages	48,975	490,015	1,029,877	34,193
	Alcoholic beverages	168,422	3,439,611	8,538,350	142,256
	Beer	111,304	1,926,827	4,352,770	85,152
	Mineral water	134,546	1,246,944	661,591	82,723
	Other	7,337	98,183	193,808	5,470
	Total	1,064,260	22,285,857	38,003,080	786,448
Kurdistan Region (2019)	Food	602,873	18,877,955	27,194,307	516,132
	Cigarette	21,819	200,305	313,986	102,182
	Hookah and molasses	54,115	978,513	2,998,187	36,553
	Beverages	57,749	608,705	1,484,328	50,717
	Alcoholic beverages	181,034	5,652,242	12,330,370	167,964
	Beer	108,379	2,863,479	6,361,590	106,746
	Mineral water	128,814	2,012,083	1,195,898	112,614
	Other	6,437	129,599	247,655	7,337
	Total	1,161,220	31,322,881	52,126,321	1,100,245
Kurdistan Region (2016)	Food	641,788	12,820,151	21,229,521	519,238
	Cigarette	5,117	77,648	195,888	5,054
	Hookah and molasses	4,279	88,297	281,707	4,147
	Beverages	15,384	302,093	517,141	9,937
	Alcoholic beverages	151,362	866,938	2,367,741	133,707
	Beer	27,612	492,706	1,391,068	28,873
	Mineral water	411,139	804,342	964,403	33,464
	Other	7,933	48,359	86,759	8,050
	Total	1,264,614	15,500,534	27,034,228	742,470
Kurdistan Region (2013)	Food	396,566	11,572,846	22,762,736	386,729
	Cigarette	42,172	209,144	422,264	35,237
	Hookah and molasses	0	0	0	0
	Beverages	58,965	523,410	740,177	49,263
	Alcoholic beverages	268,724	1,810,620	9,332,402	177,890
	Beer	0	0	0	0
	Mineral water	0	0	0	0
	Other	83,486	3,104,483	4,369,132	546,185
	Total	851,713	17,220,503	34,572,021	1,195,304
Kurdistan Region (2012)	Food	180,550	4,932,428	6,555,024	114,140
	Cigarette	49,550	88,752	183,325	43,710
	Hookah and molasses	0	0	0	0
	Beverages	39,260	428,294	827,768	25,469
	Alcoholic beverages	115,250	917,190	1,863,917	88,648
	Beer	0	0	0	0
	Mineral water	0	0	0	0
	Other	200	626,280	10,505,779	1,590
	Total	384,810	6,992,944	10,505,779	273,557

**Table 17: Amount and the value of purchased items in tourism establishments by sector and governorates in 2021  
(value in 1000 ID)**

Governorate	Items	Units of measurement	Sector						Total	
			Public		Private		Mixed		Amount	Value
			Amount	Value	Amount	Value	Amount	Value		
Duhok	Rice	KILO	0	0	20,692	30,550	4,400	6,600	25,092	37,150
	Eggs	Package	0	0	41,646	110,513	909	2,183	42,555	112,696
	Chicken	KILO	0	0	27,650	53,877	5,863	8,794	33,513	62,671
	Sea fish	KILO	0	0	4,983	23,428	1,400	7,700	6,383	31,128
	River fish	KILO	0	0	0	0	0	0	0	0
	Red meat	KILO	0	0	23,166	226,544	6,231	74,776	29,397	301,320
	Milk and milk product	KILO	0	0	50,956	168,665	2,990	11,952	53,946	180,617
	Nonpacked dates	KILO	0	0	363	1,230	45	180	408	1,410
	Potato	KILO	0	0	35,593	21,178	3,679	1,839	39,272	23,017
	Mineral water	LTR	0	0	1,414,293	305,446	230,400	48,000	1,644,693	353,446
	Sugar	KILO	0	0	40,062	40,771	4,610	4,610	44,672	45,381
	Tea & coffee	KILO	0	0	9,360	71,165	280	1,960	9,640	73,125
	Oil, fat	KILO	0	0	25,599	52,543	4,620	9,240	30,219	61,783
	Tomato paste	KILO	0	0	3,126	7,370	370	1,480	3,496	8,850
	beverages	BOX	0	0	1,574	17,170	140	2,660	1,714	19,830
	Beer	BOX	0	0	6,852	217,020	1,370	41,100	8,222	258,120
	Various alcoholic beverages	BOX	0	0	3,983	134,365	743	37,150	4,726	171,515
	Cigarette of all kinds	GROS	0	0	1,290	12,400	280	350	1,570	12,750
	Flour	KILO	0	0	4,720	2,935	1,300	975	6,020	3,910
	Samoon and kind of breads	KILO	0	0	1,018,866	107,728	44,378	5,547	1,063,244	113,275
	Fasolya	KILO	0	0	4,415	9,370	680	2,100	5,095	11,470
	Lentil	KILO	0	0	26,128	26,627	690	690	26,818	27,317
	Chickpea	KILO	0	0	6,940	9,715	620	775	7,560	10,490
	Tomato	KILO	0	0	32,122	22,330	3,100	1,860	35,222	24,190
	Other kind of legumes	KILO	0	0	3,880	5,558	320	460	4,200	6,018
	Fruits of all kinds	KILO	0	0	63,946	146,829	9,080	22,698	73,026	169,527
	All kinds of vegetables	KILO	0	0	45,390	99,314	6,200	12,400	51,590	111,714
	Bottled juice		0	0	5,547	27,131	210	1,470	5,757	28,601
	Confectionery and pastry	KILO	0	0	11,680	41,362	1,600	6,400	13,280	47,762
	Hookah and the taste of hookah		0	0	2,052	16,630	300	3,210	2,352	19,840
Other items		0	0	2,192	24,344	510	6,120	2,702	30,464	
<b>Total</b>		0	0	2,939,066	2,034,108	337,318	325,279	3,276,384	2,359,387	

## Tourism Establishment Survey in the Kurdistan Region 2021

Continued table 17

Governorate	Items	Units of measurement	Sector						Total	
			Public		Private		Mixed		Amount	Value
			Amount	Value	Amount	Value	Amount	Value		
Sulaymaniyah	Rice	KILO	0	0	234,483	533,696	0	0	234,483	533,696
	Eggs	Package	0	0	118,803	474,454	0	0	118,803	474,454
	Chicken	KILO	0	0	369,844	887,185	0	0	369,844	887,185
	Sea fish	KILO	0	0	65,130	388,904	0	0	65,130	388,904
	River fish	KILO	0	0	15,792	62,628	0	0	15,792	62,628
	Red meat	KILO	0	0	168,439	2,100,240	0	0	168,439	2,100,240
	Milk and milk product	KILO	0	0	227,537	574,319	0	0	227,537	574,319
	Nonpacked dates	KILO	0	0	16,156	96,977	0	0	16,156	96,977
	Potato	KILO	0	0	164,720	121,635	0	0	164,720	121,635
	Mineral water	LTR	0	0	3,157,771	1,681,342	0	0	3,157,771	1,681,342
	Sugar	KILO	0	0	102,394	96,491	0	0	102,394	96,491
	Tea & coffee	KILO	0	0	48,114	251,809	0	0	48,114	251,809
	Oil, fat	KILO	0	0	100,504	217,104	0	0	100,504	217,104
	Tomato paste	KILO	0	0	49,438	97,109	0	0	49,438	97,109
	beverages	BOX	0	0	71,105	149,560	0	0	71,105	149,560
	Beer	BOX	0	0	491,471	1,788,184	0	0	491,471	1,788,184
	Various alcoholic beverages	BOX	0	0	286,191	2,353,710	0	0	286,191	2,353,710
	Cigarette of all kinds	GROS	0	0	6,904	159,054	0	0	6,904	159,054
	Flour	KILO	0	0	115,459	102,186	0	0	115,459	102,186
	Samoon and kind of breads	KILO	0	0	2,528,040	319,632	0	0	2,528,040	319,632
	Fasolya	KILO	0	0	44,950	140,822	0	0	44,950	140,822
	Lentil	KILO	0	0	114,318	154,914	0	0	114,318	154,914
	Chichpea	KILO	0	0	70,680	126,722	0	0	70,680	126,722
	Tomato	KILO	0	0	412,808	502,878	0	0	412,808	502,878
	Other kind of legumes	KILO	0	0	443,916	174,824	0	0	443,916	174,824
	Fruits of all kinds	KILO	0	0	581,676	697,379	0	0	581,676	697,379
	All kinds of vegetables	KILO	0	0	545,595	761,263	0	0	545,595	761,263
	Bottled juice		0	0	79,599	131,113	0	0	79,599	131,113
	Confectionery and pastry	KILO	0	0	41,894	170,933	0	0	41,894	170,933
	Hookah and the taste of hookah		0	0	104,344	1,834,118	0	0	104,344	1,834,118
Other items		0	0	50,515	389,120	0	0	50,515	389,120	
<b>Total</b>		0	0	10,828,590	17,540,305	0	0	10,828,590	17,540,305	

Continued table 17

Governorate	Items	Units of measurement	Sector						Total	
			Public	Private		Mixed		Total		
			Amount	Value	Amount	Value	Amount	Value	Amount	Value
Erbil	Rice	KILO	0	0	131,119	245,789	0	0	131,119	245,789
	Eggs	Package	0	0	144,571	635,589	0	0	144,571	635,589
	Chicken	KILO	0	0	164,630	774,430	0	0	164,630	774,430
	Sea fish	KILO	0	0	71,157	450,950	0	0	71,157	450,950
	River fish	KILO	0	0	27,543	204,964	0	0	27,543	204,964
	Red meat	KILO	0	0	118,118	1,414,934	0	0	118,118	1,414,934
	Milk and milk product	KILO	0	0	170,951	796,690	0	0	170,951	796,690
	Nonpacked dates	KILO	0	0	21,044	52,891	0	0	21,044	52,891
	Potato	KILO	0	0	126,023	163,998	0	0	126,023	163,998
	Mineral water	LTR	0	0	5,848,074	905,850	0	0	5,848,074	905,850
	Sugar	KILO	0	0	149,984	148,387	0	0	149,984	148,387
	Tea & coffee	KILO	0	0	80,024	636,411	0	0	80,024	636,411
	Oil, fat	KILO	0	0	112,949	399,253	0	0	112,949	399,253
	Tomato paste	KILO	0	0	107,939	253,749	0	0	107,939	253,749
	beverages	BOX	0	0	32,391	253,569	0	0	32,391	253,569
	Beer	BOX	0	0	9,050	357,779	0	0	9,050	357,779
	Various alcoholic beverages	BOX	0	0	6,792	910,886	0	0	6,792	910,886
	Cigarette of all kinds	GROS	0	0	1,557	29,870	0	0	1,557	29,870
	Flour	KILO	0	0	123,835	251,461	0	0	123,835	251,461
	Samoon and kind of breads	KILO	0	0	10,154,354	531,819	0	0	10,154,354	531,819
	Fasolya	KILO	0	0	30,174	66,306	0	0	30,174	66,306
	Lentil	KILO	0	0	89,900	170,804	0	0	89,900	170,804
	Chickpea	KILO	0	0	33,031	93,983	0	0	33,031	93,983
	Tomato	KILO	0	0	152,772	134,457	0	0	152,772	134,457
	Other kind of legumes	KILO	0	0	23,971	72,816	0	0	23,971	72,816
	Fruits of all kinds	KILO	0	0	294,841	575,660	0	0	294,841	575,660
	All kinds of vegetables	KILO	0	0	340,008	226,352	0	0	340,008	226,352
	Bottled juice		0	0	0	223,618	0	0	0	223,681
	Confectionery and pastry	KILO	0	0	40,484	428,610	0	0	40,484	428,610
	Hookah and the taste of hookah		0	0	0	525,588	0	0	0	525,588
Other items		0	0	0	12,000	0	0	0	12,000	
<b>Total</b>		0	0	18,607,286	11,949,463	0	0	18,607,286	11,949,526	

## Tourism Establishment Survey in the Kurdistan Region 2021

Continued table 17

Governorate	Items	Units of measurement	Sector						Total	
			Public	Private		Mixed		Amount	Value	
			Amount	Value	Amount	Value	Amount			Value
Kurdistan Region (2021)	Rice	KILO	0	0	386,294	810,035	4,400	6,600	390,694	816,635
	Eggs	Package	0	0	305,020	1,220,556	909	2,183	305,929	1,222,739
	Chicken	KILO	0	0	562,124	1,715,492	5,863	8,794	567,987	1,724,286
	Sea fish	KILO	0	0	141,270	863,282	1,400	7,700	142,670	870,982
	River fish	KILO	0	0	43,335	267,592	0	0	43,335	267,592
	Red meat	KILO	0	0	309,723	3,741,718	6,231	74,776	315,954	3,816,494
	Milk and milk product	KILO	0	0	449,444	1,539,674	2,990	11,952	452,434	1,551,626
	Nonpacked dates	KILO	0	0	37,563	151,098	45	180	37,608	151,278
	Potato	KILO	0	0	326,336	306,811	3,679	1,839	330,015	308,650
	Mineral water	LTR	0	0	10,420,138	2,892,638	230,400	48,000	10,650,538	2,940,638
	Sugar	KILO	0	0	292,440	285,649	4,610	4,610	297,050	290,259
	Tea & coffee	KILO	0	0	137,498	959,385	280	1,960	137,778	961,345
	Oil, fat	KILO	0	0	239,052	668,900	4,620	9,240	243,672	678,140
	Tomato paste	KILO	0	0	160,503	358,228	370	1,480	160,873	359,708
	beverages	BOX	0	0	105,070	420,299	140	2,660	105,210	422,959
	Beer	BOX	0	0	507,373	2,362,983	1,370	41,100	508,743	2,404,083
	Various alcoholic beverages	BOX	0	0	296,966	3,398,961	743	37,150	297,709	3,436,111
	Cigarette of all kinds	GROS	0	0	9,751	201,324	280	350	10,031	201,674
	Flour	KILO	0	0	244,014	356,582	1,300	975	245,314	357,557
	Samoon and kind of breads	KILO	0	0	13,701,260	959,179	44,378	5,547	13,745,638	964,726
	Fasolya	KILO	0	0	79,539	216,498	680	2,100	80,219	218,598
	Lentil	KILO	0	0	230,346	352,345	690	690	231,036	353,035
	Chickpea	KILO	0	0	110,651	230,420	620	775	111,271	231,195
	Tomato	KILO	0	0	597,702	659,665	3,100	1,860	600,802	661,525
	Other kind of legumes	KILO	0	0	471,767	253,198	320	460	472,087	253,658
	Fruits of all kinds	KILO	0	0	940,463	1,419,868	9,080	22,698	949,543	1,442,566
	All kinds of vegetables	KILO	0	0	930,993	1,086,929	6,200	12,400	937,193	1,099,329
	Bottled juice		0	0	85,146	381,862	210	1,470	85,356	383,395
	Confectionery and pastry	KILO	0	0	94,058	640,905	1,600	6,400	95,658	647,305
	Hookah and the taste of hookah		0	0	106,396	2,376,336	300	3,210	106,696	2,379,546
Other items		0	0	52,707	425,464	510	6,120	53,217	431,584	
Total		0	0	32,374,942	31,523,876	337,318	325,279	32,712,260	31,849,218	



**Table 18: The value of the first and the second storage and the value of sold and purchased goods in tourism establishment in Kurdistan Region by category, sector, and governorate in 2021**

Governorate	Classification	Sector	First storage	Purchasing	Selling	Second storage
Duhok	5-stars	Private	14,915	892,273	2,025,469	26,915
		Mixed	15,085	325,279	792,002	12,540
		Total	30,000	1,217,552	2,817,471	39,455
	4-stars	Private	7,808	403,091	45,975	7,565
		Total	7,808	403,091	45,975	7,565
	3-stars	Private	4,201	380,870	543,295	7,685
		Total	4,201	380,870	543,295	7,685
	2-stars	Private	1,280	106,537	0	1,495
		Total	1,280	106,537	0	1,495
	1-star	Private	1,522	207,581	0	2,823
		Total	1,522	207,581	0	2,823
	Local	Private	1,803	43,756	0	2,582
		Total	1,803	43,756	0	2,582
	Total	Private	31,529	2,034,108	2,614,739	49,065
		Mixed	15,085	325,279	792,002	12,540
Total		46,614	2,359,387	3,406,741	61,605	
Sulaymaniyah	5-stars	Private	966,393	10,899,418	25,704,690	839,942
		Total	966,393	10,899,418	25,704,690	839,942
	4-stars	Private	249,478	4,832,046	8,666,490	438,770
		Total	249,478	4,832,046	8,666,490	438,770
	3-stars	Private	72,839	953,447	616,096	61,697
		Total	72,839	953,447	616,096	61,697
	2-stars	Private	3,275	62,863	0	3,412
		Total	3,275	62,863	0	3,412
	1-star	Private	46,031	743,184	108,000	64,387
		Total	46,031	743,184	108,000	64,387
	Local	Private	3,388	49,347	0	4,341
		Total	3,388	49,347	0	4,341
	Total	Private	1,341,404	17,540,305	35,095,276	1,412,549
		Total	1,341,404	17,540,305	35,095,276	1,412,549

Continued table 18

Governorate	Classification	Sector	First storage	Purchasing	Selling	Second storage
Erbil	5-stars	Private	671,627	7,320,643	11,323,017	554,934
		Total	671,627	7,320,643	11,323,017	554,934
	4-stars	Private	71,520	1,915,746	3,288,249	109,008
		Total	71,520	1,915,746	3,288,249	109,008
	3-stars	Private	112,244	1,791,777	754,799	109,898
		Total	112,244	1,791,777	754,799	109,898
	2-stars	Private	22,650	355,830	144,500	24,100
		Total	22,650	355,830	144,500	24,100
	1-star	Private	41,194	521,754	0	38,929
		Total	41,194	521,754	0	38,929
	Local	Private	5,424	43,776	0	5,376
		Total	5,424	43,776	0	5,376
	Total	Private	924,659	11,949,526	15,510,565	842,245
		Total	924,659	11,949,526	15,510,565	842,245
Kurdistan Region	5-stars	Private	1,652,935	19,112,334	39,053,176	1,421,791
		Mixed	15,085	325,279	792,002	12,540
		Total	1,668,020	19,437,613	39,845,178	1,434,331
	4-stars	Private	328,806	7,150,883	12,000,714	555,343
		Total	328,806	7,150,883	12,000,714	555,343
	3-stars	Private	189,284	3,126,094	1,914,190	179,280
		Total	189,284	3,126,094	1,914,190	179,280
	2-stars	Private	27,205	525,230	144,500	29,007
		Total	27,205	525,230	144,500	29,007
	1-star	Private	88,747	1,472,519	108,000	106,139
		Total	88,747	1,472,519	108,000	106,139
	Local	Private	10,615	136,879	0	12,299
		Total	10,615	136,879	0	12,299
	Total	Private	2,297,592	31,523,939	53,220,580	2,303,859
Mixed		15,085	325,279	792,002	12,540	
Total		2,312,677	31,849,218	54,012,582	2,316,399	

Table 19: Total income from tourism establishments by types, and governorate in 2021 (value in billion ID)

Governorate	Accommodation	Selling	Other income	Total
Duhok	18.881	3.407	1.733	24.021
Sulaymaniyah	142.022	35.095	6.755	183.872
Erbil	159.489	15.511	17.85	192.85
Kurdistan Region	320.392	54.013	26.338	400.743

**Table 20: Total income from tourism establishments in Kurdistan Region by classification, sector, and governorates in 2021 (value in 1000 ID)**

Governorate	Sector	5-stars	4-stars	3-stars	2-stars	1-star	Local	Total
Duhok	Private	4,910,599	5,920,380	3,283,185	1,565,763	4,788,593	2,212,207	22,680,727
	Mixed	1,339,477	0	0	0	0	0	1,339,477
	Total	6,250,076	5,920,380	3,283,185	1,565,763	4,788,593	2,212,207	24,020,204
Sulaymaniyah	Private	71,819,870	33,836,210	28,441,771	8,312,115	31,984,924	9,476,592	183,871,482
	Total	71,819,870	33,836,210	28,441,771	8,312,115	31,984,924	9,476,592	183,871,482
Erbil	Private	91,803,695	27,798,297	30,082,807	19,717,300	15,804,221	7,643,519	192,849,839
	Total	91,803,695	27,798,297	30,082,807	19,717,300	15,804,221	7,643,519	192,849,839
Kurdistan Region	Private	168,534,164	67,554,887	61,807,763	29,595,178	52,577,738	19,332,318	399,402,048
	Mixed	1,339,477	0	0	0	0	0	1,339,477
	Total	169,873,641	67,554,887	61,807,763	29,595,178	52,577,738	19,332,318	400,741,525

Table 21: Necessaries in tourism establishments by types and governorate in 2021 (value in 1000 ID)

Governorate	Sector	Fuel (Diesel, Gasoline, oil)	Gas	Spare item	Stationery requirements	Coal	lubrication	Staff supplies (workwear, medical supplies)	Water	Electricity	Other	Total
Duhok	Private	76,560	2,695,449	219,980	310,575	67,155	313,230	1,372,890	897,997	1,984,511	39,610	7,977,957
	Mixed	3,800	93,000	6,300	8,000	16,000	7,000	30,000	18,000	325,279	1,700	509,079
	Total	80,360	2,788,449	226,280	318,575	83,155	320,230	1,402,890	915,997	2,309,790	41,310	8,487,036
Sulaymaniyah	Private	215,367	7,827,635	1,057,051	650,732	68,130	1,373,737	5,867,430	1,225,904	17,361,150	376,876	36,024,012
	Total	215,367	7,827,635	1,057,051	650,732	68,130	1,373,737	5,867,430	1,225,904	17,361,150	376,876	36,024,012
Erbil	Private	359,202	19,924,718	389,301	2,034,978	316,215	1,306,843	10,859,777	2,389,399	11,942,737	7,250	49,530,420
	Total	359,202	19,924,718	389,301	2,034,978	316,215	1,306,843	10,859,777	2,389,399	11,942,737	7,250	49,530,420
Kurdistan Region	Private	651,129	30,447,802	1,666,332	2,996,285	451,500	2,993,810	18,100,097	4,513,300	31,288,398	423,736	93,532,389
	Mixed	3,800	93,000	6,300	8,000	16,000	7,000	30,000	18,000	325,279	1,700	509,079
	Total	654,929	30,540,802	1,672,632	3,004,285	467,500	3,000,810	18,130,097	4,531,300	31,613,677	425,436	94,041,468

**Table 22: Service expenditure in tourism establishments by type of expenditures, sector and governorates in 2021 (value in 1000 ID)**

Governorate	Sector	Building repair	Repairing of other properties	Advertising and printing	Building rent	Renting of fixed properties (except land)	Consultancy, Technical and legal	Communication	Organizing and official audit	Currency exchange and banking services	Staff transportation	Other services	Total
Duhok	Private	431,875	273,400	57,275	929,000	0	11,200	174,850	1,000	4,000	22,815	74,355	1,979,770
	Mixed	14,000	12,000	2,000	0	0	1,200	9,000	2,000	1,000	0	6,000	47,200
	Total	445,875	285,400	59,275	929,000	0	12,400	183,850	3,000	5,000	22,815	80,355	2,026,970
Sulaymaniyah	Private	1,454,272	807,850	447,201	5,688,337	80,000	136,240	519,369	45,095	21,000	100,668	537,248	9,837,280
	Total	1,454,272	807,850	447,201	5,688,337	80,000	136,240	519,369	45,095	21,000	100,668	537,248	9,837,280
Erbil	Private	1,998,516	1,993,570	1,420,624	9,918,001	26,898	340,374	793,377	105,499	165,752	264,408	2,229,220	19,256,239
	Total	1,998,516	1,993,570	1,420,624	9,918,001	26,898	340,374	793,377	105,499	165,752	264,408	2,229,220	19,256,239
Kurdistan Region	Private	3,884,663	3,074,820	1,925,100	16,535,338	106,898	487,814	1,487,596	151,594	190,752	387,891	2,840,823	31,073,289
	Mixed	14,000	12,000	2,000	0	0	1,200	9,000	2,000	1,000	0	6,000	47,200
	Total	3,898,663	3,086,820	1,927,100	16,535,338	106,898	489,014	1,496,596	153,594	191,752	387,891	2,846,823	31,120,489

Table 23 : Exchanges expenditures in tourism establishments by type of expenditures, sector and governorate in 2021 (value in 1000 dinars)

Governorate	Sector	Taxes and fees (except income tax)	Participation and membership	Charity and handout	Life insurance	Expenditures of the previous years	Emergency Expenditures	Capital loss	Other	Total
Duhok	Private	296,665	2,000	12,350	0	3,000	14,885	163,024	250	492,174
	Mixed	9,200	0	300	0	10,000	1,000	2,000	3,000	25,500
	Total	305,865	2,000	12,650	0	13,000	15,885	165,024	3,250	517,674
Sulaymaniyah	Private	532,772	4,013,705	196,743	1,000	706,875	1,500	543,825	25,556	6,021,976
	Total	532,772	4,013,705	196,743	1,000	706,875	1,500	543,825	25,556	6,021,976
Erbil	Private	2,639,382	56,500	406,319	82,203	251,800	3,000	1,599,120	0	5,038,324
	Total	2,639,382	56,500	406,319	82,203	251,800	3,000	1,599,120	0	5,038,324
Kurdistan Region	Private	3,468,819	4,072,205	615,412	83,203	961,675	19,385	2,305,969	25,806	11,552,474
	Mixed	9,200	0	300	0	10,000	1,000	2,000	3,000	25,500
	Total	3,478,019	4,072,205	615,712	83,203	971,675	20,385	2,307,969	28,806	11,577,974

**Table 24: Expenditure of goods, services and exchanges in tourism establishments by governorate in 2021 (value in 1000 ID)**

Governorate	Necessary goods	Expenditures		Total
		Services	Exchanges	
Duhok	8,487,036	2,026,970	517,674	11,031,680
Sulaymaniyah	36,024,012	9,837,280	6,021,976	51,883,268
Erbil	49,530,420	19,256,239	5,038,324	73,824,983
Kurdistan Region	94,041,468	31,120,489	11,577,974	136,739,931

**Table 25: Interest, land rent, estimated rent of buildings and equipment in tourist establishments by governorate in 2021 (value in 1000 ID)**

Governorate	Received interest	Paid interest	Received land rent	Paid Land rent	Building estimated rent
Duhok	0	0	0	0	5,909,100
Sulaymaniyah	0	0	0	0	18,465,720
Erbil	0	0	0	94,080	24,991,001
Kurdistan Region	0	0	0	94,080	49,365,821

**Table 26: Value of fixed properties by governorates in tourism establishments in 2021 (1000 ID)**

Governorate	Balance at the beginning of the year	Added during the year			Discarded properties		Depreciation of the current year	Balance at the end of the year
		Purchased properties			Book value			
		New	Used	Importing	sold	Removed		
Duhok	236,403,284	0	0	487,331	3,800	183,263	5,147,900	231,555,652
Sulaymaniyah	460,235,523	1,035,934	0	45,498	180	24,670	14,864,557	446,427,548
Erbil	954,633,595	534,276	48,983	2,720,252	242,637	421,920	27,760,229	929,512,320
Kurdistan Region	1,651,272,402	1,570,210	48,983	3,253,081	246,617	629,853	47,772,686	1,607,495,520

**Table 27: Value of fixed properties at the ends of the year by type, sector & governorate in tourism establishments in 2021**

Governorate	Sector	Land	Building	Equipment	Kitchen tools and appliances	Transportation means	Other	Total
Duhok	Private	53,107,405	132,078,104	5,180,871	362,413	26,506	98,405	190,853,704
	Mixed	6,000,000	34,574,400	77,000	9,500	21,384	19,664	40,701,948
	Total	59,107,405	166,652,504	5,257,871	371,913	47,890	118,069	231,555,652
Sulaymaniyah	Private	6,200,000	404,822,086	24,130,698	7,203,268	2,668,387	1,403,109	446,427,548
	Total	6,200,000	404,822,086	24,130,698	7,203,268	2,668,387	1,403,109	446,427,548
Erbil	Private	222,336,710	646,914,498	54,504,516	3,675,562	1,749,122	331,912	929,512,320
	Total	222,336,710	646,914,498	54,504,516	3,675,562	1,749,122	331,912	929,512,320
Kurdistan Region	Private	281,644,115	1,183,814,688	83,816,085	11,241,243	4,444,015	1,833,426	1,566,793,572
	Mixed	6,000,000	34,574,400	77,000	9,500	21,384	19,664	40,701,948
	Total	287,644,115	1,218,389,088	83,893,085	11,250,743	4,465,399	1,853,090	1,607,495,520

**Table 28: Balance at the end of the year in tourism establishments by category, properties, and governorate in 2021 (1000 ID)**

Governorate	Type of properties	5-star	4-star	3-star	2-star	1-star	National	Total
Duhok	Land	25,393,265	14,128,103	5,986,005	4,418,401	7,863,004	1,318,627	59,107,405
	Building	72,283,546	42,553,513	16,794,665	11,762,562	12,354,879	10,903,339	166,652,504
	Equipment	1,628,504	866,549	425,152	358,146	336,505	1,643,015	5,257,871
	Kitchen tools and appliances	79,704	12,733	58,645	48,429	42,338	130,064	371,913
	Transportation means	27,994	0	0	19,896	0	0	47,890
	Other	36,932	18,483	25,929	9,474	10,227	17,024	118,069
	Total	99,449,945	57,579,381	23,290,396	16,616,908	20,606,953	14,012,069	231,555,652



Continued table 28

Governorate	Type of properties	5-star	4-star	3-star	2-star	1-star	National	Total
Sulaymaniyah	Land	5,000,000	1,200,000	0	0	0	0	6,200,000
	Building	120,870,344	138,252,797	71,518,393	40,316,220	25,330,982	8,533,350	404,822,086
	Equipment	16,078,466	2,889,707	1,566,886	955,605	1,872,864	767,170	24,130,698
	Kitchen tools and appliances	4,524,561	505,702	693,849	304,332	931,824	243,000	7,203,268
	Transportation means	1,086,763	396,036	1,185,588	0	0	0	2,668,387
	Other	40,800	1,147,983	38,400	8,400	90,009	77,517	1,403,109
	Total	147,600,934	144,392,225	75,003,116	41,584,557	28,225,679	9,621,037	446,427,548
Erbil	Land	70,925,000	0	87,210,035	15,950,000	46,619,675	1,632,000	222,336,710
	Building	166,646,864	151,968,000	222,011,155	31,556,000	56,904,319	17,828,160	646,914,498
	Equipment	20,827,448	12,460,800	9,329,939	6,476,000	3,749,433	1,660,896	54,504,516
	Kitchen tools and appliances	1,532,692	892,032	746,841	176,640	315,645	11,712	3,675,562
	Transportation means	1,570,274	178,848	0	0	0	0	1,749,122
	Other	40,160	0	179,519	108,300	3,933	0	331,912
	Total	261,542,438	165,499,680	319,477,489	54,266,940	107,593,005	21,132,768	929,512,320
Kurdistan Region	Land	101,318,265	15,328,103	93,196,040	20,368,401	54,482,679	2,950,627	287,644,115
	Building	359,800,754	332,774,310	310,324,213	83,634,782	94,590,180	37,264,849	1,218,389,088
	Equipment	38,534,418	16,217,056	11,321,977	7,789,751	5,958,802	4,071,081	83,893,085
	Kitchen tools and appliances	6,136,957	1,410,467	1,499,335	529,401	1,289,807	384,776	11,250,743
	Transportation means	2,685,031	574,884	1,185,588	19,896	0	0	4,465,399
	Other	117,892	1,166,466	243,848	126,174	104,169	94,541	1,853,090
	Total	508,593,317	367,471,286	417,771,001	112,468,405	156,425,637	44,765,874	1,607,495,520

## Survey Form



**فۆرمی به‌که‌گه‌شتیاریه‌کان بۆ سالی 2021**

1. ناوی شوینی گه‌شتیاری .....
2. ناوی خاوه‌ن شوین یان به‌ریزه‌به‌ری به‌ریرسیار .....
3. ناویشانی شوین : یارزگا \.....\ قه‌زا \.....\ ناوه‌ندی یارزگا یان ناحیه \.....\  
ژماره‌ی گه‌ره‌که‌ (یان که‌رت) \.....\ ژماره‌ی کۆلان \.....\ ژماره‌ی بیئا \.....\  
ژماره‌ی ته‌له‌فۆن : \.....\

**5**

رێزیه‌ندی فۆرم			

**4**

کۆدی به‌که‌ی کارگیزی			

**6** جوری به‌که‌ گه‌شتیاری

1-نوتیل	2-مۆتیل	3-شووقه	4-کۆمه‌لگای گه‌شتیاری

**8**

گه‌شتی	تایبه‌ت	تیکه‌لاو
1	2	3

**7** خاوه‌نداریه‌تی کارگیزی

گه‌شتی	تایبه‌ت	تیکه‌لاو
1	2	3

**9** پله‌ی پۆلینکراو

نایاب پینچ نه‌ستیره‌****	به‌که‌م جوار نه‌ستیره‌****	دووهم سین نه‌ستیره‌***	سێیه‌م دوو نه‌ستیره‌**	جوارهم به‌که‌ نه‌ستیره‌*	پینجه‌م (میلی)
0	1	2	3	4	5

**10** یاری یاسایی

که‌رتی تایبه‌ت و تیکه‌لاو				که‌رتی گه‌شتی
کۆمپانیای به‌ریرسیاره‌تی سنوورداره	کۆمپانیای پشکار	کۆمپانیای هاوبه‌شی	ناکه‌که‌س	
5	4	3	2	1

**11** ریکه‌وت

به‌رواری ده‌ست به‌چالاک بوونی			

					12. نایا نهم به‌که‌ گه‌شتیاریه‌ مۆله‌تی ته‌ندروستی هه‌یه
2	1	1	1	1	
2	1	1	1	1	13. نایا نهم به‌که‌ گه‌شتیاریه‌ ماوه‌ی مۆله‌تی ته‌ندروستی ماوه
2	1	1	1	1	
2	1	1	1	1	14. نایا نهم به‌که‌ گه‌شتیاریه‌ مۆله‌تی پیشه‌یی هه‌یه
2	1	1	1	1	
2	1	1	1	1	15. نایا نهم به‌که‌ گه‌شتیاریه‌ مۆله‌تی پیشه‌یی ماوه

تېكرای كرنى نوستن (به همزار دینار) له يهك شهودا					
بۇ سویت	بۇ تهخت له لوتیل	بۇ ژورور	بۇ مۆتیل	شووقه	بۇ خانوو
1	2	3	4	5	6

31 ژماره شوقه (له موتیل يان بالاخانه) يان خانوو وگايينه

ژماره شوقه و خانوو وگايينه

32 ژماره ژورور كان له (هۆتیل، مۆتیل، شوقه، يه كه گه شتيراي)

33 ژماره قهرويله بۇ ميان

ژماره قهرويله بۇ ميان
چووته كان
تاكه كان
5
6

ژماره ژورور بۇ ميان	ژماره ژورور كانى تر		
	سويت	چووت	تاك
	1	2	3
			4

34 نایا له م شوننه له م خزمه تگوزار يانه پيشكش دهكات

ت	چۆرى خزمه تگوزارى	هينماي X به كاريننه
1	خزمه تگوزارى خواردن	بهلى 1
2	خزمه تگوزارى خوارده موى كجولى	بهلى 1
3	پيشكش كرنى خزمه تگوزارى جل شويدين و لوتووكردن بوشاك	بهلى 1
4	پيشكش كرنى خزمه تگوزارى مالهوانى كردن و چاكوزى و ساونه	بهلى 1
5	خزمه تگوزارى هۆلى بۇنه كان	بهلى 1
6	پيشكش كرنى خزمه تگوزارى بريدنه كه مران و كه شتكردن	بهلى 1
7	خزمه تگوزارى شونين و هستانى لوتوميلل (كهر اراج)	بهلى 1
8	خزمه تگوزارى بانكى	بهلى 1
9	تام بركارى گوريننه موه دراو	بهلى 1
10	پيشكش كرنى خزمه تگوزارى له ننه رنيت	بهلى 1
11	خزمه ت گوزارى هۆلى يار كرن	بهلى 1
12	خزمه تگوزارى يارى و بركش	بهلى 1
13	نایا ته له فونى ناوخونى (بگورى) هه به	بهلى 1
14	پيشكش كرنى خزمه تگوزارى تر (جگه له مانه ي سهره وه ديارى بكه)	بهلى 1

35 ژماره لهو لوتومبيلانه ي بۇ كارى لوتيل به كاردين له گهر نيه 0 بينووسن

باس	هيتر	كو
1	2	3

36 خاوه نداريه تي بينا

37 سالانه * (به همزار دینار)	مولك	مساحه	كرى
كرنى خه ملين تراوى سالانه * (به همزار دینار)	3	2	1

\* كرنى خه ملين تراوى يه كه گه شتيرايه كه بنوسه له گهر خاوه ن مولكه كه به كرنى بدات (بهها به همزار دینار)

پۇلىنى كىردى كىرىكارو ژمارەيان و بەھاي كىرى يان بە خىشىنى تر (بە ھەزار دىنار) لە ماوەى سالىكىدا

40

مەزاي (بە خىشىنى نەختىنەيى) بە (ھە زار دىنار)			بە خىشىنى نەختىنەيى و كىرىنى خىزمە تىگوزارى بە (ھەزار دىنار)			مووچە بە (ھە زار دىنار)			ژمارەى كىرىكاران لە كۆتايى سالدا	دە زگاي ناوھننى نامارى عىراق/دەستەى نامارى ھەزىمى كوردستان	كۆدى پىسولە
كۆ	بىانى	عىراقى	كۆ	بىانى	عىراقى	كۆ	بىانى	عىراقى			
									نېر	ئە و كىرىكارانەى كە بە يىن مووچە كار دەكەن	1
									مى		2
									نېر	كارگىزى	3
									مى		4
									نېر	پاسە وان	5
									مى		6
									نېر	خىزمە تىگوزارى بە كاربىردن	7
									مى		8
									كۆ		10

خانەى بۆلدىكارو بە ھاكەى نانسرىت

بە خىشىنى پىدراوى رىژەى دامەزراوھەكان بە سودى كىرىكارەكان بە (ھە زار دىنار) لە سالىك

41

رىژەى دامەزراوھەكان بە سودى كىرىكارەھا بە (ھەزار دىنار) بۇماوەى سالىك			رىژەى دامەزراوھەكان بە سودى كىرىكار			بەھا بە (ھەزار دىنار)			بەھا بە (ھەزار دىنار)		
كۆدى پىسولە	بە خىشىنى پىدراو	بەھا بە (ھەزار دىنار)	كۆدى پىسولە	رىژەى دامەزراوھەكان بە سودى كىرىكار	بەھا بە (ھەزار دىنار)	كۆدى پىسولە	بەھا بە (ھەزار دىنار)	بەھا بە (ھەزار دىنار)			
1	خواردن		1								
2	نىشتەچى بوون		2								
3	چل و بەرگ		3								
4	گواستەوھ		4								
5	ھى تر(باس بکە) كارتى موبايل ,پلىتى گەشتکردن		5	كۆ							
6	كۆ										

کۆ		نا عێراقی		عراقی		مانگەکان	کۆدی پەسۆلە
شەوانی مانەو	ژمارە میوان	شەوانی مانەو	ژمارە میوان	شەوانی مانەو	ژمارە میوان		
کۆی شەوکان (بۆ قەرۆیلەکان)	میوان	یەك شەو (بۆ یەك قەرۆیلە)	میوان	یەك شەو (بۆ یەك قەرۆیلە)	میوان		
4+2=6	3+1=5	4	3	2	1		
						کانونی دووهم	1
						شوبات	2
						ئادار	3
						نیسان	4
						ئایار	5
						حوزیران	6
						تەمموز	7
						ئاب	8
						ئەیلول	9
						تشرینی یەكەم	10
						تشرینی دووهم	11
						کانونی یەكەم	12
						کۆ	13

51 دابه شکردنی میوان به پنی ره گه زنامه له ماوهی سالیکیدا به کری مانهوه به پنی ژوور له (هۆتیل, مۆتیل, شوقه, یه که گه شتیاری) ده زگای ناوهندی ئاماری عیراق/دهستهی ئاماری ههریمی کوردستان

کۆ		نا عیراقی		عیراقی		مانگه کان	کۆدی پسووله
شهوانی مانهوه	ژماره میوان	شهوانی مانهوه	ژماره میوان	شهوانی مانهوه	ژماره میوان		
شه و (بۆ یه که گه شتیارییه )	میوان	شه و (بۆ یه که گه شتیارییه )	میوان	شه و (بۆ یه که گه شتیارییه )	میوان		
4+2=6	3+1=5	4	3	2	1		
						کانونی دووهم	1
						شوبات	2
						ئآدار	3
						نیسان	4
						ئهیار	5
						حوزیران	6
						ته مموز	7
						ئاب	8
						ئهیلول	9
						تشرینی یه کهم	10
						تشرینی دووهم	11
						کانونی یه کهم	12
						کۆ	13

60 برو بهای شتومه کی کراو له ماوهی سالیکیدا (ههزار دینار)

کود	شتومه ک	یه کهی بیوهر	کرین	
			بر	بهها (به ههزار دینار)
1	برنج	کغم		
2	هیلکه	دهسته		
3	گۆشتی مرشیک	کغم		
4	ماسی رووبار	کغم		
5	ماسی دهریا	کغم		
6	گۆشتی سور	کغم		
7	شپرو بهروبومه کانی له شپر دروستکراو	کغم		
8	خۆراکی قوتوکراو	کغم		
9	په تاته	کغم		
10	شه کر	کغم		
11	دهرمان چایه و قاوه	کغم		
12	رون و زهیت	کغم		
13	دۆشاوی ته ماته	کغم		
14	نارد	کغم		
15	صمون و نان به جۆره جیاوازه کانیه وه	عدد		
16	فاصولیا	کغم		
17	نیسک	کغم		
18	نۆک	کغم		
19	جۆری تر له باقله مه نییه کان	کغم		
20	هه موو جۆره میوه یه ک	کغم		
21	ته مامه	کغم		
22	هه موو جۆره سه وزه ک	کغم		
23	شهریه تی گیراوه			
24	شیرنه مه نی و هه ویرکاری	کغم		
25	کۆی بابته خوراکیه کان			
26	ئاوی کانزایی	لتر		
27	خواردنی گازی	صندوق		
28	بیره	صندوق		
29	خواردنی کحولی	صندوق		
30	جگاره	کروص		
31	نیرگیله و تامه کانی			
32	بابته کانی تر			
33	کۆی گشتی شتومه کی کراو = له خشته ی 70 له پسوله ی 10			



70 بهای کرپن و فروشتنی که لویهلی پارنیزراو (بهها به هزار دینار) له ماوه ی به ک سال

کۆدی پسووله	کۆی که لو بهل	عه مباری ماوهی یه که م	کرپن به نرخ کرپندا	فروشتن به نرخی فروشراودا	عه مباری دوا ماوه
		1	2	3	4
1	مادده خوراکییه کان له برگه ی 25 خشته ی 60				
2	ئاوی کانزایی له برگه ی 26 خشته ی 60				
3	خواردنه وهی گازی له برگه ی 27 خشته ی 60				
4	بیره له برگه ی 28 خشته ی 60				
5	خواردنه وهی کحولی جوراوجور له برگه ی 29 خشته ی 60				
6	جگه ره له برگه ی 30 خشته ی 60				
7	نیرگیله وتامه کانی له برگه ی 31 خشته ی 60				
8	هیتر له برگه ی 32 خشته ی 60				
10	کۆ له برگه ی 33 خشته ی 60				

71 بهای کرپن و فروشتن وکهل و پهل پارنیزراو (هه زار دینار) له ماوه ی به ک سال

کۆدی پسووله	جۆری داهاات	( بهها به هه زار دینار )
1	کرپی نوستن = کۆی شهوانی مانه وه (ستونی 6) له خشته ی 50 یان 50 * تیکرای کرپی نوستن له خشته ی 30	
2	بههای فروشراوه کان (به نرخی فروشتن) له کهل داهااتی فروشتنی نانی به یانی ونبوهرو ونبواری بۆ میوانه کان که له دهره وهی هۆتیل ها توون وه که له برگه ی 10 له خشته ی 70 ستونی 3.	
3	داهااتی به کرپدانی چیشخانه، هۆلی کوو بوونه وه، دوکان که په یوهسته به به که ی گه شتیاری	
4	داهااتی به دهسته ها توو له (مهله وانگه، هۆلی یاریکردن (یاری اونلاین)، هۆلی یارییه ووه زشیه کان وه کو له برگه ی 4 ، 11 ، 12 له خشته ی 34 په که له دوا په که)	
5	داهااتی به دهسته ها تووی تر وه کو حزمه نچوراری ( سوسن ولوندهری، هۆل بوونه کان، گه شتی گه شتیاری، گه راج، ئالوگوری دراو، نامیزکاری کۆرینه وهی دوا، ئهفته، ئهنت له خشته ی 34	
6	کۆ	

72 سوود وکرپی زهویه کان (به هزار دینار) له ماوه ی به ک سالیک

کۆدی پسووله	روونکردنه وه	بهها به (هه زار دینار)
1	سووی قهرز وه رگرتنه وه	
2	سووی قهرزدانه وه	
3	وه رگرتنه وهی سووی قهرزی زهویه کان	
4	دانه وهی سووی قهرزی زهویه کان	
5	کۆ	

تیبیی: خانه کانی به رهنگ بۆ بهراوردکردن

بىداۋىيىتى بەكان بۇ ماۋەى سالىك			80
بەھاي بە ھەزار دىنار	روونكردنهوه	رئبەرى ژمىريارى	كۆدى پىسولە
كەلوپەل			
	بەراۋگە	3252	1
	ماددە نەوتىيەكان (بەنزىن، نەوت، گازوايل وغاز)	3221	2
	رۆن (سەيارە ومولىدە)	3223	3
	پىداۋىيىسى كارمەندان (پۇشاكى كاركردن)	3261	4
	ئاۋى كە بەكارھاتوو بۇ شوشتن وپاكردنهوه (پىسولەى ئاۋ)+ئاۋى RO كە خاۋەن بەكەكە دابىن دەكات بۇ مەبەسى شوشتن	3271	5
	كارەبا (كارەباى رئىسى + مولىدە)	3272	6
	مەۋادى يەدەك (ئەو مەۋادە يەدەكە دەگرئتەۋە كە بۇ سيارە ومولىدە وسەلاجە وتەباخ و	323	7
	كەرە ستەى پاكەرەۋە( شامبو، معجون و فلجەى ددان و كلينكس و دىتول ..وھىتر دەگرئ	3251	8
	كۆى بەھاي پىداۋىيىستە كرذراۋەكان لە خشتەى 60 پىسولەى 33	321	9
	ھى تر	329	9
	كۆ		10

خەرجى خزمەتگوزارى بۇ ماۋەى سالىك			81
	كرئى بىنا	3352	1
	بە كرئىدانى ھەبۋە نە كۆراۋەكان (جگە لە بىنا)	335	2
	چاكرئى بىنا	3312	3
	چاكرئى ھەبۋەكانى تر	331	4
	بلاۋبۋنەۋەى رىكلام و پروپاگەندە و چاكردن	333	5
	تېچۋونى گواستەۋەى كەلۋەل و بەكۆگاكردن	3342	6
	بەبۋەندى كشتى (تايپەت بە يە كە گە شتىارى)	3344	7
	راۋئىگارى ھۋنەرى و ياساى	332	8
	ئالوگۆرى پارە و خزمەتگوزارى بانكى	3366	9
	كرئى رىكخەرو ووردبىنى و ژمىريارى(ئەو كەسەى كە لە دەرەۋەى بەكە گە شتىارىيە كە بۇ راپەراندىنى كارۋبارەكان بەكرى دەگرئت)	3369	10
	خزمەتگوزارى تر(فرىدانى زىل و خاشاك، پاسەوان و پىداۋىيىستەكانى ۋەك گولە و عىتادى سىلاح ئەگەر ئەۋاساۋانە كارمەند نەبىت لە بەكە گە شتىارىيەكە)وھىتر		11
	كۆ		12

خەرجى ئالوگۆركراۋەكان بۇ ماۋەى سالىك			82
خەرجى ئالوگۆركراۋەكان (بۇ ماۋەى سالىك)			
	باج و رسومات (جگە لە داھات)	384	1
	خەرجى سالانئەى پئىشوۋ	391	2
	خەرجى ئاكاۋ	392	3
	زەرەرى سەرمايەدارى	393	4
	بەشدارى ۋھاۋىيەشى بەكەى كە شتىارى لە كەل لاپەنەكانى تر	3361	5
	سپاردەى دئنىپانى	3362	6
	بارىۋو، خىرات و يارمەتتەكان	3831	7
	ھى تر (باس بگە)	39	8
	كۆ		9

بالاتس له کۆتایی ساڵ	هه‌بووه دوو‌رخراوه‌کان		زیاده‌کردن له ماوه‌ی ساڵدا			بالاتس له سه‌ره‌تای ساڵدا(به‌های ده‌فته‌ر) له ساڵی ئەنجامدانی	جۆری هه‌بووه‌که	رێبه‌ری ژمێریاری	کۆدی پسهوله
	فرۆشراو	سراوه‌ته‌وه	هاورده	به‌کارهاتوو	نۆی				
8	5	6	4	3	2	1			
							به‌های زه‌وی له‌م ساڵدا (له‌سه‌ره‌تای ساڵی ئەنجامدانی رووبه‌وه‌که) ته‌نها بۆ مۆلك	111	1
							ببنا له‌گه‌ل زه‌وی ببنا	112	2
							نامرازی گواسته‌وه	114	3
							نامیرو مه‌وادى چیشته‌ لینان(ته‌نها مۆلك)	115	4
							که‌لوپه‌ل(ئه‌ساس)+چه‌رچه‌ف+نامیری شیرینی+مولده‌ی تاییبه‌ت+ته‌باخ+	116	5
							هه‌تر( ته‌نها مۆلك)		6
							کۆ		10

خانه‌ی 7 دارزانی ساڵی ئەنجامدانی رووبه‌وه‌که = به‌های ده‌فته‌ری له ئەسته‌ونی (1)\*رێزه‌ی دارزاندنی ساڵی پیشۆتر  
 کۆی 8 -8 (بالاتسی کۆتایی ساڵ) = (4+3+2+1) - (7+6+5)  
 رێزه‌ی دارزاندنی ساڵی ئەنجامدانی رووبه‌وه‌که= زه‌ویه‌کان 0%، ببناکان 2%، که‌لوپه‌ل 20%، که‌رسته‌وپیڤداویستی چیشته‌خانه 15%، نامرازی گواسته‌وه 10%، هه‌تر 10%

مۆر:	ناوی خاوهن شوینه گهشتیاریه که.....
	واژوو: .....
	<b>ئیمیلی تایبەت بە شوینی گهشتیاری یان خاوهن یه که گهشتیاری .....</b>

بهروار: / /

**وردبینی کرا له لایهن سهزپه رشتیاره وه \** .....

ناوی فهزمانبهزی نامار \

واژوو \

بهروار: / /

### تییینه کان

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ووزارهتی پلاندانان - دهستهی ئاماری ههڕیم

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