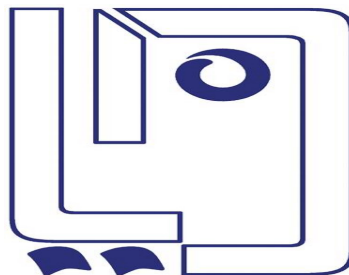


IACPA Law & Regulation

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“ASSESSMENT OF TAXES BY USING THE SERVICES OF OFFICIAL ACCOUNTANTS AND AUDITORS”

The Direct Taxation Act as Amended on February 16, 2002 (the Act) is the basis of taxation of legal entities operating in Iran.

Article 105 of the Act provides for a tax of 25% over the profits of a legal entity earned during one fiscal year as declared by the taxpayer through the annual tax returns. Notwithstanding the above, according to Sub-clause “a” of Article 107 of the Act, a deemed profit shall be taken into account for calculation of taxes on all contracts concluded with foreign contractors up to the end of Iranian year 1381 (March 20, 2003). The said deemed profit shall be 12% of the amounts paid to a foreign contractor during one fiscal year.

Out of the amounts paid to Iranian contractors on account of the services rendered by them, an amount equal to 2.5% shall be withheld and paid to the Ministry of Economy and Finance (Note 1, Article 107). However, the withholding tax shall be 5% in every other case including payment of any such fees to foreign contractors (Article 104).

The prices of equipment purchased in Iran or abroad by a foreign contractor engaged in carrying out a contract work for the government of Iran shall not be taken into consideration for taxation or for calculating the withholding taxes (Note 2, Article 107 of the Act).

In any case, the above 12% deemed profit shall be subject to taxation at the rate of 25% in consideration of the provisions of Article 273 of the Act that provides that the amendments shall apply to all taxpayers whose fiscal year starts after March 21, 2002.

The exception to the 25% tax rate is the taxation of airlines, shipping and transport companies. Under the new amendments made to the Act, airlines and shipping companies' taxes have remained the same 5% tax provided under Article 113 on all fares collected for transportation from Iran, subject to total exemption in respect of those countries included in various decrees of the Council of Ministers including Sweden, Norway, Denmark, Belgium, Italy, Poland, Japan, Afghanistan (Decree No.22126 dated September 6, 1956), France, Netherland, Germany, India, Pakistan, Kuwait, Saudi Arabia, Iraq, Russia, U.K. (Decree No.1208 dated April 17, 1971) and Lebanon.

Besides, the amounts paid by head offices of foreign banks or companies to their liaison or branch offices in Iran shall not be subject to taxation (Note 3, Article 107).

A new feature of the Amendments made to the Direct Taxation Act(DTA) in 2002 was the introduction of the role of auditors of a company. According to Note 1 of Article 272 of the Act, reports drawn up by the Auditing Organization of the Islamic Republic of Iran, official accounts, or the auditing firms which are members of the Association of Certified Public Accountants who are in charge of auditing the accounts of a taxpayer, as the case may be, shall be acceptable to the taxation authorities without any further investigation of the accounts books and vouchers and shall form the basis for issuing tax assessment sheets.

Pursuant to the approval of the Amendments made to the Direct Taxation Act in 2002 and introduction of the role of official accountants above, the Law on Utilization of Professional Services of Official Accountants was approved by the Islamic Consultative Assembly on January 11, 1994. According to the said Sole Article law: "For the purpose of enforcement of fiscal supervision on the entities engaged in production, trading and services as well as ensuring the reliability of the fiscal statements of the said entities in line with the aim of protection of the rights of the public, investors and other interested parties, the government shall be

allowed to make arrangements to employ the professional services of qualified accountants in the following instances:

- a. Auditing and legal inspection of the companies accepted at the Stock Exchange or those companies applying therefore,
- b. Auditing and legal inspection of other joint venture companies,
- c. Auditing the accounts of the companies that are not limited by shares as well as profit and nonprofit entities,
- d. Auditing and legal inspection of the companies and entities being the subject of Sub-clauses “a” and “b” of Article 7 of the Articles of Association of the Auditing Organization, approved 1987,
- e. Tax audit of natural persons and legal entities.

Note 1- The conditions and the criteria pertaining to the qualifications of official accountants and the manner of their appointment shall be according to a Regulation that shall be approved by the Council of Ministers pursuant to a proposed text to be made by the Minister of Economy and Finance.

Note 2- For the purpose of promotion of the profession of accounting and auditing and in order to provide professional supervision on the works of official accountants, the first group of official accountants having a quorum of at least ten accountants may proceed to incorporate the Iranian Association of Certified Public Accountants(IACPA)in the form of a non-government, non-profit organization. The Association shall be financially independent and shall be regarded as a legal entity.

The articles of association of the said Association shall be drawn up by incorporators and shall be approved by the Council of Ministers.

Note 3- Official accountants may set up firms of auditors according to the provisions of the articles of association of the Association of Official Accountants of Iran.

Note 4- The limits and criteria pertaining to the use of services and reports of official accountants and auditing firms shall be according to a Regulation that shall be approved by the Council of Ministers pursuant to a proposal to be made, in this regard, by the Minister of Economy and Finance.

Note 5- Government organizations may utilize the services of the Auditing Organization acting as the sole governmental auditing organization or may use the services of official accountants and the above said auditing firms.

The executive by-laws on the qualifications of official accountants and the manner of their accreditation and appointment were approved by the Council of Ministers on August 12, 1995.

According to Article 3 of the said by-laws, official accountants were required to have the following qualifications:

“Article 3- Official accountants shall have the following qualifications:

- a. IRI nationality and loyalty to the Constitution of the IRI.
- b. Lack of any effective criminal conviction.
- c. Good reputation for adherence to good religious and social behaviour and having no addiction to narcotics.
- d. Lack of any previous records of vocational, fiscal and administrative malpractice.
- e. ...
- f. ...
- g. ...
- h. Having a minimum degree of BA in accounting or similar fields or vocational degrees recognized internationally.
- i. Having a minimum of six years of experience in auditing after obtaining B.A. degree with minimum two years of the above period in Iran.
- j. Passing exams in accounting, auditing, commercial regulations, fiscal, assessment and taxation matters.

Further, official accountants were divided into practicing and non-practicing official accountants:

“Article 4- That group of official accountants who shall become engaged in carrying out auditing and legal inspection or other services that shall be regarded, at the opinion of the Board of Accreditation and Appointment of Official Accountants, as the tasks and duties of official accountants, on full time basis and who do not have any other occupation (except part time teaching at higher education institutes, shall be known as practicing official accountants. Otherwise, they shall be known as official accountants.

Note 1- The official accountants engaged in works in government organizations, municipalities, revolutionary organizations and the entities affiliated thereto as well as in private and cooperative legal entities or engaged in other vocations shall be bound to inform the Secretariat of the Board of Appointment of Official Accountants in order that their work permits (identification cards) shall be changed to the cards of official accountants (non-practicing official accountants).

Note 2- Non-practicing official accountants shall not be allowed to carry out the works described in the Law on the Use of Professional Services of Official Accountants.

Further, they shall not be allowed to act as partners in the auditing firms described in the above law.”

“Article 5- All official accountants shall have identity cards issued for them bearing their pictures by the Secretariat of the Board of Accreditation and Appointment of Official Accountants.

The said Secretariat shall publish the names of practicing and non-practicing official experts in the month of January of each year through the Official Gazette and at least one newspaper of mass circulation.”

The following are the salient features of the Articles-of-Association of the Iranian Association of Certified Public Accountants, approved by the Council of Ministers on September 18, 1999 together with amendments made thereto:

The Iranian Association of Certified Public Accountants (IACPA)

Articles-of-Association

Chapter I- Generalities

Article 1- In these Articles, the following expressions shall have the meanings ascribed to them as follows:

- a. **Qualification By-Laws:** The by-laws for determining the qualifications of official accountants and the manner of their accreditation and appointment, approved in the form of Council of Ministers' Decree No.H13875T/9045 dated October 14, 1995.
- b. **Accreditation Board:** The Board of Accreditation and Appointment of Official Accountants set up under Article 1 of the Accreditation By-Laws.
- c. **The Society:** The Association of Official Accountants of Iran.
- d. **Specialized and Professional Services:** The said services shall comprise the following:
 - Auditing services including all types of auditing,
 - Legal inspection,

- Fiscal management consultation,
- Design and implementation of fiscal systems,
- Fiscal, accounting and taxation services,
- Supervision of the process of liquidation,
- Services required by courts and judicial authorities in respect of the above services that will be undertaken by official accountants.

Article 2- The Objectives of the Association

Regulating the affairs and promotion of accounting and auditing profession in Iran and professional supervision of the tasks undertaken by accountants through:

- a. Providing organization for official accountants,
- b. Improvement and expansion of professional services by contributing to compilation, drawing up, promotion and expansion of accounting, auditing, and fiscal services norms and principles and the Code of Professional Ethics,
- c. Upgrading the professional skills of official accountants through promotion and improvement of education, research and publication of specialized and professional literature,
- d. Protection of the professional and vocational rights of the members,
- e. Establishing continued technical and professional links among the members,
- f. Establishing links with professional regional and international institutes and formations and seeking their membership, if necessary.

Article 3- Those who shall be accredited according to the regulations of the Accreditation By-Laws and appointed as official accountants shall be regarded as members of the Society, according to these Articles.

Note 1- Those who shall be disqualified may not use the title of official accountant and shall cease to be a member of the Society.

Note 2- The auditing firms mentioned in Note 3 of the Law on the Use of Professional Services of Official Accountants (the Law) shall be members of the Society.

Chapter II- Constituents

Article 4- The Association shall comprise the following constituents:

- a. High Council ,
- b. The Board of Directors,
- c. Supervision High Council

Article 5- The High Council shall have 11 members who shall be elected by Association members from among the members of the Society.

Article 6- The High Council shall be the highest authority within the Association and shall have the following powers:

1. Electing members of the Board of Directors,
2. Determining the policies and approving the plans and projects of the Society,
3. Drawing up the Code of Professional Ethics of Official Accountants within the framework of the norms announced by legal, competent authorities,
4. Drawing up and approval of the Code of Conduct and Professional Supervision,
5. Determining the fiscal, transactions, administrative and employment by-laws of the Society.

Article 10- Board of Directors

The Board of Directors of the Association shall have three (3) or five (5) members who shall be elected by the High Council from among the members of the Association for three (3) years.

Article 12- The duties and powers of the Board shall be as follows:

1. Enforcement of resolutions of the High Council,

2. Drawing up plans according to the policies adopted by the High Council,
3. Drawing up the Code of Professional Ethics,
4. Drawing up the Code of Conduct and Professional Supervision,
12. Management of fiscal, transactions and employment affairs,
16. Representing the Association before all judicial authorities, referring disputes to arbitration and settlement thereof.

Article 15- Supervision High Council

The Supervision High Council shall comprise a chairperson and two members to be appointed from among official accountants by the Minister of Economy and Finance.

Article 16- Supervision High Council shall be in charge of the following matters:

- a. To give opinion on the annual operations report of the Board of Directors,
- b. To give opinion regarding financial statements prepared by the Board,
- c. To supervise the specialized work groups of the Society.

Chapter III- Auditing Firms

Article 24- An auditing firm shall be formed and set up by at least three practicing official accountants to carry out auditing, legal inspection and other professional and specialized services mentioned in Sub-clause “d” of Article 1 of these articles of association according to the following terms and conditions:

1. An auditing firm, after obtaining a permission for establishment shall be registered in the form of a non-commercial profit making institute.
2. In creating a name for the firm, the words Auditing Firm and Official Accountants shall be included.

3. Partners of a firm of auditors shall be engaged to work in the firm on full time basis.
4. Partners of a firm of auditors shall be jointly and individually liable in respect of all the activities of the firm vis-à-vis third parties.

Note 1- A firm of auditors shall be allowed to exclusively supply the above said services and may not become engaged in any other activity.

Chapter IV- Professional Supervision

Article 28- to assure elevation of the level of expertise of the members, bring about coordination in the methods of auditing and legal inspection, improve the quality of reports of official accountants and audit firms, prevent attitudes that will be incompatible with professional norms and to provide training courses for the members and to assure compliance by members with the provisions of these articles of association and pertinent regulations, the Association shall exert continued supervision on the works of official accountants and auditing firms.

Note 1- The above supervision shall be exerted by specialized work groups of the Society. Official accountants and auditors' firms shall be under the obligation to put the files, information and details required by the work groups, at their disposal in order to enable the said work groups to report to the competent constituents of the Society.

Note 2- All the said files, information and details shall be regarded as confidential and classified documents and members of the work groups may only divulge and disclose the contents thereof except to the competent forums.

Article 30- The Board of Directors shall be under the obligation to investigate the professional activities of each member of the Society, at least once every year.

Chapter V- Disciplinary Boards

Article 31- Disciplinary defaults and infringements on the part of the members shall be investigated by the First Instance Disciplinary Board and the Disciplinary High Council.

Article 35- Disciplinary punishments of the members of the Association shall be as follows:

1. Reprimand without insertion of note in the file of the member concerned.
2. Reprimand with insertion of notice in the file of the member concerned.
3. Prohibition from accepting new works for a specific period,
4. Suspension of membership up to one year,
5. Suspension of membership for a period in excess of one year,
6. Disqualification.

By-Laws on the Use of Professional Services of Official Accountants

Council of Minister Decree Dated September 3, 2000

Article 1- In order to exert fiscal supervision on manufacturers, traders and service providers and to assure the reliability of their fiscal statements in line with the protection of the interests of the public, owners of capital and other interested parties, the natural persons and legal entities set forth herein shall use the specialized and professional services of practicing official accountants and auditing firms that are members of the Association of Official Accountants of Iran.

Article 2- The following legal entities shall be under the obligation to elect their Auditor and Legal Inspector or their Auditor, as the case may be, from among the auditing firms that are members of the Association of Official Accountants of Iran:

- a. The companies accepted at the Stock Exchange and the companies that apply to be accepted at the Stock Exchange as well as their subsidiaries and affiliate companies.
- b. Public joint stock companies and their subsidiaries and affiliated companies.
- c. The companies falling under the provisions of Sub-clauses a and b of Article 7 of the Articles of Association of the Audit Organization in compliance with the procedures described in Note 1 of Article 132 of the Public Accounts Law.
- d. Branches and representative offices of foreign companies that were registered in Iran pursuant to the authorization given under the Law on Registration of Branches and Representative Offices of Foreign Companies, approved 1997.
- e. Non-government public entities and companies as well as their subsidiaries and affiliate organizations and entities.
- f. The following legal entities and natural persons may be required, until January 20 each year, by the Ministry of Economy and Finance, to use the services of official accountants. To this end, the Ministry shall take such matters as their importance, sensitivity and volume of operations (turn-over, total assets value, number of personnel and the amount of capital) as well as the working capacity of auditing firms and official accountant, into consideration:
 1. Private joint stock and other types of companies as well as non-commercial profit entities,
 2. Cooperative companies and entities and their unions.
 3. The natural persons who, according to legal requirements have been obligated to maintain statutory accounts books.

Note 1- Those falling under the provisions of this Article may use the services of the Auditing Organization being the only governmental auditing firm, to act as their Auditor and Legal Inspector or as their Auditor, as their cases may be.

Note 2- The criteria concerning the categories of subsidiaries and affiliated companies shall be fixed with due regard to auditing principles set forth in Article 7-g of the Articles of Association of Auditing Organization.

Note 3- Upon decision to be adopted and notified by the Ministry of Economy and Finance, it shall be possible to use the services of (non-practicing) official accountants as Auditors and Legal Inspectors or as Auditors in respect of the taxpayers mentioned in Sub-clause “g” of the above Article 7 of the Auditing Organization.

Article 3- The financial statements of the taxpayers mentioned in Article 2 above that shall be devoid of the required Auditor’s and Legal Inspector’s report or Auditor’s report, as the case may be, shall not be acceptable to and may not be used as reference in any one of the ministries, government organizations, state owned companies, banks, insurance companies, non-bank credit institutes, stocks and negotiable instruments exchange organization and non-government public institutes and entities, by those mentioned in the above said Article 2.

Note- In cases where the use of facilities offered by ministries, organizations, companies and entities set forth in this Article, by natural persons and legal entities, shall require submission of their financial statements, the report of an official account or auditing firm shall accompany the said statements.

Article 4- Official accountants and auditing firms shall be under the obligation to express their opinion explicitly concerning the accounts and financial statements verified by them through their reports that will be drawn up according to the requirements of the Commercial Code of Iran as Amended in 1967 and sound auditing principles. Accountants and Auditors, in their capacity as Auditor and Legal Inspector or Auditor shall particularly give their opinions in respect of the following matters:

- a. Compliance with commercial, taxation and other laws and regulations pertaining to the activities of the taxpayer whose accounts and financial statements are being verified,

- b. Compliance with sound accounting norms and principles in drawing up and release of financial statements as well as the notes accompanying the said statements,
- c. The extent of demonstration of the fiscal status of a taxpayer whose accounts have been verified, in the said financial statements.

Note 1- If official accountants and auditing firms, in their examination, shall run into any infringement of the laws and regulations by the boards of directors and/or the managing director of an entity whose accounts are being examined, they shall be bound to state and disclose such infringements in their reports.

Note 2- By sound auditing norms and principles, it is meant those regular norms in auditing and the standards being the subject of Article 7-g of the Auditing Organization's Articles of Association and the Code of Professional Ethics mentioned in Sub-clause 3 of Article 6 of the Association of Official Accountants of Iran.

Note 3- By accounting norms and principles it is meant the principles prevailing in accounting that have been mentioned in the standards being subject to Article 7-g of the Articles of Association of the Auditing Organization.

Article 5- (Amended through Council of Ministers' Decree No. K37129T/740 dated March 29, 2008 and published through Official Gazette No.18377 published on April 6, 2008) – Official accountants, auditing firms or the Auditing Organization being in charge of auditing and legal inspection or in charge of the auditing of the accounts of those mentioned in Article 2 of these by-laws, in case of a request by the individuals or entities concerned shall, in addition to preparing the report mentioned in Article 4 above, draw up a separate tax audit report according to a format that shall be prepared and distributed by the Taxation Affairs Organization and shall hand over the said report to the applicant taxpayer in order to be submitted to the Taxation Affairs Department.

The said report shall include the following matters:

- a. Opinion in respect of the efficiency of the accounts books and vouchers and their attachments for auditing purposes in accordance with the requirements of the Direct Taxation Act and the regulations pertinent to the said Act and compliance with accounting norms and principles.
- b. Determining the taxable income on the basis of the provisions of this law and pertinent laws and regulations.
- c. Giving opinion regarding withholding taxes that the taxpayer concerned was obliged, according to the provisions of the pertinent law, to deduct from payments made by the taxpayer to others, and pass on to the Taxation Affairs Organization.
- d. Other matters that will be included in the relevant format auditing report and distributed by the Taxation Affairs Organization.

Note 1- Also the tax audit report in respect of indirect taxes, with due consideration of the provisions of Sub-clause “e” of the Sole Article Law on the Use of Professional Services of Official Accountants, approved 1993 and Note 4 of the said law shall be in accordance with the format tax audit report to be drawn up and provided by the Taxation Affairs Organization.

Note 2- In cases where the official accountants and auditing firms or the Auditing Organization, in carrying out their work according to Sub-clause “a” of this Article, shall find certain defects that, in their opinion, cannot affect the validity of the accounts books and it shall still be possible to determine the actual taxable income of the taxpayer concerned, they shall proceed with determining the taxable income while they shall give a mention of the said defect, in their reports.

If the accounts books, vouchers and documents shall not be acceptable for the purpose of determining the taxable income or if the said books, vouchers, taxable income and documents shall not be acceptable due to failure of the taxpayer in complying with the laws and regulations, the official accountants, auditing firms or the Auditing Organization, while submitting a tax audit report containing their opinion regarding the defects of the vouchers, supporting documents and accounts books, shall also inform the Taxation Affairs Organization, in writing, by

indicating the reasons. In such case, the Taxation Affairs Organization shall be bound to conduct investigations and assess the taxable income.

Note 3- If, prior to or after issuing the tax assessment sheet, certain information and evidence concerning the fiscal operation and activity of a taxpayer shall come to surface as a result of which it shall be deemed necessary to examine the accounts books, vouchers and documents of the taxpayer and supplementary explanations of official accountants, auditing firms or the Auditing Organization shall be required, the Head of the Taxation Affairs Department shall inform the official accountant, auditing firm or the Auditing Organization in writing by providing the details in order that the following acts shall be taken:

- a. Official accountants, auditing firms or the Auditing Organization, within one month after the date of receipt of the enquiry, shall examine the accounts books, vouchers and the documents of the taxpayer concerned and shall report any failure on the part of the taxpayer in recording the transaction being the subject of the enquiry, in writing, to the Head of the Taxation Affairs Department. In such case, the Taxation Affairs Department shall proceed to act in accordance with the applicable laws and regulations pursuant to receiving the above report.
- b. If the transaction being the subject of the enquiry has been already recorded and registered in the accounts books, the official account, auditing firm or the Auditing Organization shall report such compliance, in writing, to the Head of the Taxation Affairs Department by giving the number of the accounting vouchers and photocopies of the voucher and its supporting documents.
- c. If, in the opinion of the Head of the Taxation Affairs Department, the reply given by the official accountant, auditing firm or the Auditing Organization, with due regard to the latter part of Note 1 of Article 272 of the Direct Taxation Act and the documents and remarks already given, shall not be in line with the law, the Taxation Affairs Department shall refer the case to the 3-member Panel of Tax Experts formed under Article 6(1)-b of these present by-laws.

- d. If the official accountants, auditing firms or the Auditing Organization shall not provide the necessary reply to the Head of the Taxation Affairs Department within one month after receiving the enquiry, the Taxation Affairs Department shall directly refer to the taxpayer concerned and make the necessary enquiry and shall take proper action in accordance with the law.

Note 4- Those who refer the task of tax auditing to official accountants, auditing firms or to the Auditing Organization shall be under the obligation to send a copy of the auditing agreement concluded with the official accountant, auditing firm or the Auditing Organization together with their tax returns to the Taxation Affairs Department concerned.

Note 5- In cases where a tax case of one of the above said taxpayers shall be referred to the 3-member Panel of Tax Experts formed under Article 97-3 of the Direct Taxation Act, one of the said three members shall be appointed from among official accountants by the Head of Taxation Affairs Department.

Article 6- (Amended through Council of Ministers' Decree No. K37129T/740 dated March 29, 2008 and published through Official Gazette No.18377 published on April 6, 2008) – The Taxation Affairs Department shall accept a tax audit report without verification and investigation and shall issue a tax assessment sheet in accordance with the regulations. Acceptance of a tax audit report shall be contingent on submission of such report by the taxpayer concerned, together with an opinion (made by the official accountant, auditing firm or Auditing Organization) at the time of submission of the annual tax returns or within a maximum period of three months after the date of expiry of period of submission of tax returns to the Taxation Affairs Department.

Note 1- If, prior to the issuance of a tax assessment sheet, tax audit reports were submitted in respect of Sub-clauses “b” (acceptable expenses and depreciation) and “c” (including indirect, withholding and salary taxes) of Article 5 of these by-laws and such reports, as well as the tax exemptions, shall require supplementary explanations by official accountants, auditing firms or the Auditing Organization, the Head of the Taxation Affairs Department shall make inquiries from the official accountants, auditing firms or the Auditing Organization which enquiries shall be processed as follows:

- a. Official accountants, auditing firms or the Auditing Organization shall provide their supplementary explanations to the Head of the enquiring Taxation Affairs Department within one month after the date of receiving the enquiry. In case of their failure to provide the additional explanatory notes or if they inform that the accounts books, vouchers and supporting documents of the taxpayer concerned are inaccessible, the Taxation Affairs Department shall proceed with the investigation and assessment of the taxable income and withholding taxes due by the taxpayer concerned according to the applicable regulations.

- b. If the reply given by official accountants, auditing firms and the Auditing Organization, with due regard to the provisions of the latter part of Note 1 of Article 272 of the Direct Taxation Act, in the opinion of the Head of the Taxation Affairs Organization, shall not be satisfactory, the matter shall be referred to a panel comprising the representatives of the Taxation Affairs Organization, the High Council of the Association of Official Accountants of Iran, and the Auditing Organization (only in respect of case pertaining to the tax audit reports furnished by the said Organization), and one of the official accountants elected by the Head of the Taxation Affairs Organization. Meetings of the said Panel shall have quorum by presence of all the above members. The decisions of the said panel shall be adopted by a majority of the votes of members. Such decisions shall be acceptable to the Taxation Affairs Organization, the Iranian Association of Certified Public Accountants(IACPA)and the Auditing Organization and shall be used as the basis for finalization of the particular case being the subject of reference to the said Panel.

Investigations by the above panel shall include discussions with official accountants, auditing firms or the Auditing Organization that furnished the tax audit report, examination of the vouchers and supporting documents pertaining to the tax audit that are related to the enquiry(-ies) made by the Taxation Affairs Department as well as the request made by the said Department for supplying supplementary investigations by official accountants, auditing firms or the Auditing Organization in order that the results shall be reported to the said Panel.

Note 2- The procedures for holding the meetings of the Panel mentioned in Sub-clause “b” of Note 1 above shall be drawn up by the above Panel and shall be approved by the Head of Taxation Affairs Organization.

Note 3- The heads of taxation affairs departments, official accountants, auditing firms and the Auditing Organization shall take such initiatives that the enquiries and replies shall be made within the respites allowed. Correspondence between a taxation affairs department and official accountants shall be made in writing through registered mail.

Note 4- If the above Panel shall consider an official accountant, auditing firm or the Auditing Organization in default, by unanimous vote, on grounds of inconsistency with the Directive on the Manner of Drawing up Tax Auditing Reports and other taxation regulations, the Taxation Affairs Organization shall communicate the opinion given by the Panel to the disciplinary boards of the Iranian Association of Certified Public Accountants(IACPA)or the Disciplinary Committee of the Auditing Organization, as the case may be.

The Iranian Association of Certified Public Accountants(IACPA)and the Auditing Organization shall be under the obligation to send a copy of the verdict issued by the disciplinary boards or the Disciplinary Committee mentioned above to the Taxation Affairs Organization for information.

Article 7- Other natural persons and juridical entities that do not fall under the provisions of Article 2 of these by-laws may refer the task of auditing of their financial statements and preparation of their tax audit reports to official accountants or auditing firms and submit the said reports together with their annual tax returns and financial statements to the Taxation Affairs Department concerned or submit same to the said Department within the respite provided in Article 6 above.

In the above case, the said taxpayers shall benefit from the facilities provided in Articles 5 and 6 above as well as the Notes of the said Articles.

Article 8- Natural persons and juridical entities may, with the consent of the Social Security Organization, refer the task of audit of their statutory accounts books and preparation of the report and calculation of the amounts from which SSO insurance premium must be deducted, to official accountants or auditing firms described in the pertinent by-laws on referring works to official accountants or auditing firms in order to prepare the required auditing report by taking into consideration the obligations of employers under the pertinent laws, regulations and directives of the Social Security Organization. In such case, the report prepared in the above manner shall be used as the basis of calculation of the SSO insurance premium due.

Note- The provisions of this Article may not preclude the Social Security Organization (SSO) from claiming and collecting the amounts due to the SSO as a result of mistakes in calculations and the amounts neglected to be included in the above audit report. Such amounts may be claimed by the SSO in accordance with the provisions of the Social Security Act and other applicable regulations within a maximum period of six months after the date of submission of the auditors report.

Article 9- Juridical entities and natural persons may, with the consent of the government organizations collecting indirect taxes, differentials of the prices of commodities and services, government duties and levies as well as municipalities, Ministry of Education, Physical Education Organization and other similar bodies, use the services of official accountants and auditing firms for the purpose of drawing up special audit reports in the above cases.

In such case, the above government organizations shall use the above audit reports as the basis of their calculations and collection of the amounts due to them.

Note- The government organizations mentioned in this present Article may likewise refer the task of special auditing and preparation of reports of the accounts of the above natural persons and legal entities, directly, to official accountants or auditing firms. In such case, payment of the fees shall be duly made by the employer government organization.

Article 10- All parties mentioned herein who are allowed to repatriate overseas any part or the whole of their income, principal investment and capital, dividends accruing on the said investments, royalties, installments of credit facilities

extended by them as well as the interest accruing thereon, etc. through the banking network, in accordance with foreign currency control regulations, shall be under the obligation to attach a special report made by the Auditing Organization, a firm of auditors or an official accountant, as the case may be, to their request and application for funds' repatriation confirming that the funds requested to be transferred overseas are duly substantiated and supported by the documents and regulations, in force, in respect of such transfer.

Note 1- Regulations in this present Article do not cover the instances of purchases of goods and services and obtaining credit facilities from outside Iran if the transactions were carried out by means of letters of credit, order registration and the like methods that are covered by controls through other competent authorities.

Note 2- The Board mentioned in Article 2 of Foreign Investment Promotion and Protection Act (FIPPA), approved 1955, may apply for the use of services of the Auditing Organization, auditing firms or official accountants, as the case may be.

Article 11- All reports made by official accountants shall be signed and stamped (sealed) by the official accountant concerned by indicating the name, family name and membership number of the official accountant on the report.

In case of reports by firms of auditors, the signature of at least one of the partners of the firm by indicating the name, family name and membership number of the said partner and the seal of the firm shall be sufficient.

Article 12- Natural persons and legal entities, in addition to the above, may also use the other services allowed to be offered by official accountants and auditing firms enumerated in Article 1 of the Articles of Association of the Association of Official Accountants of Iran.

Article 13- So long as the Code of Professional Ethics of Accountants mentioned in Sub-clause 3 of Article 6 of the Articles of Association of the Iranian Association of Certified Public Accountants(IACPA)has not been approved, the reports of an official accountant or a firm of auditors having shares and interests in the capital and incomes of the entity being the subject of their report, or having transactions and contributing to the business of any such entity by providing

accounting and fiscal services or represented the said entity in board meetings, shall not be acceptable in favour of the said entity.

Note- If an official accountant or a firm of auditors shall accept to provide consultation services and design of fiscal systems for an employer, the official accountant or auditors firm must inform the Secretary General of the Association (prior to the start of auditing activities) and shall fully comply with professional norms and principles in such way that the professional competence and independence of the official accountant or auditors firm shall not be prejudiced.

Article 14- In cases where judicial forums or courts of arbitration, whether domestic or foreign, shall require the services of official accountants or auditing firms, the Iranian Association of Certified Public Accountants(IACPA)shall supply the list of names of official accountants and auditors' firms. The accountant or firm that shall be designated shall inform the Iranian Association of Certified Public Accountants (IACPA)of any such appointment.

**The Official Accountants and Auditing Firms member of
the Iranian Association of Certified Public Accountants(IACPA)**

Official Gazette No.18321 Dated January 20, 2008

Letter No.86/1383 dated January 12, 2008 of the Iranian Association of Certified Public Accountants(IACPA)to the Official Gazette:

According to the Law on the Use of Specialized and Professional Services of Official Accountants approved on January 12, 1994 as well as Article 2 of the Executive By-Laws of Article 4 of the above Law approved by the Council of Ministers on September 3, 2001, the following juridical entities are under the obligation to select their Auditors and Legal Inspectors, or their Auditors, as the case may be, from among the auditors' firms that are members of the Association

of Official accountants of Iran, in respect of all the following instances, or from among the practicing official accountants who are members of the above Society, only in respect of Sub-clause “f” below:

- a. The companies accepted by the Stock Exchange or that have applied for being accepted as well as their subsidiaries and affiliated companies.
- b. Public joint stock companies as well as their subsidiaries and affiliated companies.
- c. The companies falling under the categories described in Sub-clauses “a” and “b” of Article 7 of the Articles of Association of Auditing Organization in compliance with the procedures envisaged in Note 1 of Article 132 of the Public Accounts Law.
- d. Branches and representative offices of those foreign companies that have been registered in Iran pursuant to the Law Authorizing the Registration of Branches and Representative Offices of Foreign Companies, approved 1997.
- e. Non-government public entities and institutes as well as their affiliated and subsidiary companies, organizations and entities.
- f. Other natural persons and legal entities including private joint stock companies and other types of companies as well as those non-commercial, profit entities, cooperative companies and their unions and natural persons that are under the obligation to maintain statutory accounts books according to the pertinent legal provision and their total sales figure, according to their tax returns on account of the supply of goods or services, exceeds Rls.8 billion (in respect of contracting companies if the amount collected by them on account of the contracts concluded by them exceeds eight billion rials).

Note- Those enumerated above may use the services of the Auditing Organization being the only governmental auditing firm to act as their Auditor and Legal Inspector or as their Auditor, according to the legal requirements.

According to Article 3 of the above By-Laws, the fiscal statements of the natural persons and legal entities enumerated in Sub-clauses “a” to “f” above that shall be devoid of Auditor and Legal Inspector’s Report or shall be without Auditor’s Report, shall not be acceptable to any one of the ministries, government organizations, government companies, banks, insurance companies, non-bank credit institutes, stock exchange, and non-government public entities, foundations and institutes and no reference may be made to the said fiscal statements in favour of the said parties.

According to Article 272 of the Direct Taxation Act, the Auditing Organization, official accountants and auditing firms that are members of the Iranian Association of Certified Public Accountants(IACPA)and carry out the task of auditing and legal inspection or the task of auditing the accounts of the natural persons and legal entities enumerated in Sub-clauses “a” to “f” above, in case of a request by the said parties, shall prepare a tax audit report in order to be presented to the local taxation affairs departments by the taxpayer concerned.

The said tax audit reports shall be acceptable to tax assessors in order to issue the tax assessment sheet on the basis of the said report and without verification and examination of the statutory accounts books and fiscal statements of the taxpayer concerned. Provided, however, that the said tax audit report that has been drawn up by the same official accountant or auditors’ firm according to sound auditing norms, shall be submitted together with the annual tax returns or within a maximum period of 3 months after the expiry of the respite allowed for filing tax returns.

In consideration of the above, the list of the names of official accountants that have been accepted by the Board of Accreditation and Appointment of the Association of Official Accountants and have thus become a member of the Association as well as the list of the names of auditing firms that are members of the Association are being announced below in implementation of Article 57 of the Articles of Association of the Association of Official Accountants and Article 4 of the Executive By-Laws of the Auditing Firms mentioned in Article 27 of the said Articles-of-Association.

The Auditing Firms Being Members of the Iranian Association of Certified Public Accountants

1	Aeen Mohasebat-e-Amin	88	Taraznama Hamkaran
2	Aba Taraz-e-Argham	89	Talash Argham
3	Abad Novin-e-Tehran	90	Javadi va Hamkaran
4	Abaran	91	Hafeze Andishan-e-Pars
5	Aban Hessab	92	Haamian-e-Kardide-e-Pars
6	Aban Ravesh	93	Hessab Gostar-e-Pouya
7	Aban Roshan-e-Hamyar	94	Hessab Daanan
8	Atieh Andish-e-Argham	95	Hessab Rasan-e-No Andish
9	Atieh Negar	96	Hessabressin
10	Azarin Hessab	97	Khebregean-e-Pars Pouya
11	Ara'a	98	Khebreh
12	Arad Hessab-e-Khobreh	99	Kheradmandan-e-Hessab
13	Arshin Hessab	100	Daneshgar Mohaseb
14	Arman Rah Bord	101	Davaran Hessab
15	Arman Ravesh	102	Dayarayan
16	Arman Gostar-e-Taraz	103	Dash va Hamkaran
17	Arman Novin-e-Residegi	104	Daghigh Taraz-e-Sepahan
18	Arman Gostaran-e-Pishgam	105	Del Araam
19	Arvin Payam	106	Deylamipour va Hamkaran
20	Arya Behravesht	107	Zakhayer
21	Arya Hessab Rasan-e-Parsa	108	Radeh
22	Arya Ravesh	109	Rahbord Payam
23	Arya Basir Andisheh	110	Raymand va Hamkaran
24	Arya Hessab-e-Khebreh	111	Ramz-e-Pouya
25	Aryan Faraz	112	Roshangar-e-Basir
26	Aryan Hessab-e-Shiraz	113	Rahbin
27	Azmoudegan	114	Rahnemoud-e-Samen
28	Azmoudeh Karan	115	Rahnemoudgaran-e-Kaar Daan
29	Azmoun	116	Rahyaft-e-Hessab-e-Tehran
30	Azmoun Pardaz	117	Rahyaft va Hamkaran
31	Azmoun Taraz-e-Argham	118	Zaan Yaaran-e-Nekou Andish
32	Azmoun Taraz-e-Pars	119	Jarf Bin-e-Nekou Ravesh
33	Azmoun Samaneh	120	Sazman-e-Hessabrassi

34	Azmoun system	121	Saman Pendar
35	Afagh-e-Kavoshgaran	122	Sepahan Taraz
36	Afagh-e-Mohasebin-e-Tavana	123	Sokhan-e-Hagh
37	Agah Tadbir	124	Sanjeh Hessab
38	Agah Hessab	125	Sanjid-e-Ravesh-e-Pars
39	Agah Gar-e-Taraz	126	Siagh-e-Novin-e-Jahan
40	Agahan-e-Argham	127	Sina Fekr
41	Agahan-e-Taraz Tous	128	Shakhesh Andishan
42	Agahan va Hamkaran	129	Shahedan
43	Avand	130	Sherakat
44	Abrar Andishan	131	Shohoud-e-Amin
45	Ahad Andishan	132	Saleh Andishan
46	Argham Pajouhan-e-Daghigh	133	Sadr
47	Argham-e-Pouya	134	Amer Moshaver-e-Tehran
48	Argham Negar-e-Arya	135	Fater
49	Arkan System	136	Faraz Hessab
50	Eslahgar-e-Rayaneh	137	Faraz Moshaver
51	Osoul-e-Andisheh	138	Farazmand
52	Osoul-e-Payeh-e-Faragir	139	Fargir-e-Osoul
53	Athar	140	Farapadid va Hamkaran
54	Etebar Bakhsh	141	Farivaran
55	A'adad-e-Ara'a	142	Ghava'ed
56	Akbar-e-Monfared va Hamkaran	143	Karay-e-Pars
57	Amjad Taraz-e-Sepahan	144	Karbord-e-Argham
58	Amin Tadbir-e-Basir	145	Karbord-e-Tahghigh
59	Amir-Hessabras-e-Ofogh	146	Kashefan
60	Amin Mohasseb-e-Pars	147	Kavoshgaran-e-System
61	Amin Mohasseb-e-Ravesh	148	Kousha Manesh
62	Amin Moshaver-e-Bassir	149	Koushesh
63	Andishgaran-e-Pouya	150	Matin-e-Kheradmand
64	Andishmant-e-Tadbir	151	Matin Mohaseb-e-Novin
65	Ahammiat Negar	152	Mojrian-e-Pouya
66	Iran Mashhoud	153	Mohaseban-e-Tavana
67	Bekhardyar	154	Mohasebin-e-Agah Negar
68	Bartarin Pajouhesh	155	Modabberan-e-Amin
69	Be Rouz Avaran-e-Jarf andish	156	Modabberan-e-Mostaghel
70	Behboud Argham	157	Mofid Raahbar

71	Behrad Moshaver	158	Momayez
72	Behrang Ravesh	159	Nokhostin Kavosh
73	Behrouzan Hessab	160	Nassir Mohaseb
74	Beh Ravesh-e-Parsa	161	Nemoudgar Ravesh
75	Behmand	162	No Andishan
76	Bayat Rayan	163	Novin Negar-e-Mana
77	Bidaran	164	Nik Raveshaan
78	Pars	165	Nik Raveshaan-e-Tehran
79	Pars Beh Ravesh	166	Hadi Hessab-e-Tehran
80	Pasargadae Ahrar	167	Hadaf
81	Pasargadae Tadbir	168	Hajiran
82	Parto Hessab-e-Tehran	169	Hoshyar – Behmand
83	Parsian Paad	170	Hampishegan Ravesh
84	Pouyesh-e-Daghigh-e-Taraz	171	Hamyar Hessab
85	Pouyandegan-e-Pars Hessab	172	Hoshyar Momayez
86	Tadbir Garan-e-Mostaghel	173	Yekta Tadbir
87	Tadvin va Hamkaran		

1	Robert	Ab	Practicing
2	Souren	Abnous	Practicing
3	Reza	Atash	Practicing
4	Mehdi	Aadabi	Non Practicing
5	Mohammad	Azar Nia	Non Practicing
6	Shahryar	Azar Samani	Practicing
7	Ali Akbar	Arasteh	Practicing
8	Mohammad Reza	Arezoumand-e-Soume'e Sarayi	Practicing
9	Mohammad Reza	Aroun	Practicing
10	Bijan	Aryaee Nejad	Non Practicing
11	Manijeh	Aryanpour	Practicing
12	Parviz	Azad Peyma	Practicing
13	Morteza	Azadeh	Practicing
14	Seyyed Mohammad	Asoudeh Khalajani	Non Practicing
15	Morteza	Ashouri Fallah	Practicing
16	Mahnaz	Afarand	Practicing
17	Alireza	Aghayi	Practicing
18	Parvin	Aghayi	Practicing

19	Mehdi	Aghajani	Non Practicing
20	Rahmat	Agha Doust	Practicing
21	Ali	Aghazadeh	Practicing
22	Masoud	Agha Gholi Zadeh Ardabili	Non Practicing
23	Yahya	Agha Lou	Non Practicing
24	Habib	Agha Mohammad Pour	Practicing
25	Hossein	Agha Mohammadi	Practicing
26	Dariussh	Al-e-Agha	Non Practicing
27	Mohsen	Al-e-Agha	Non Practicing
28	Mehrdad	Al-e-Ali	Practicing
29	Mostafa	Amereh	Non Practicing
30	Mahmoud Reza	Amouzegaar-e-Haghighi	Non Practicing
31	Mohsen	Amoun	Practicing
32	Pouro	Avakians	Non Practicing
33	Ali	Ahani	Non Practicing
34	Behrouz	Ebrahimi	Practicing
35	Mohammad Reza	Ebrahimi	Practicing
36	Abbas	Ebrahimi	Practicing
37	Behrouz	Ebrahimi	Non Practicing
38	Hossein	Ebrahimi	Non Practicing
39	Ali Akbar	Ebrahimi	Non Practicing
40	Shoja'a	Ebrahimi-e-Tavani	Non Practicing
41	Ali	Ebrahimi Kerdar	Non Practicing
42	Asadullah	Ebrahimi-e-Sourchae	Non Practicing
43	Ahmad	Abri-e-Mehraban	Practicing
44	Farrokh	Ebrahim-e-Karzadeh	Practicing
45	Seyyed Amir Hossein	Abtahi-e-Naeeni	Practicing
46	Hamid	Abol Hassani	Practicing
47	Reza	Abol Fathi Zadeh	Non Practicing
48	Mehran	Abol Nejadian	Non Practicing
49	Seyyed Abdol Karim	Ojagh Salehi-e-Tabatabaee	Practicing
50	Abdol Reza	Ahmad Zadeh	Practicing
51	Hassan	Ahmadi	Practicing
52	Manouchehr	Ahmadi	Practicing
53	Ahmad	Ahmadi	Practicing
54	Fayegh	Ahmadi	Practicing
55	Alireza	Ahmadi-e-Jozee	Practicing
56	Parviz	Ahmadi-e-Jozee	Non Practicing
57	Morteza	Ahmadi-e-Shirazi	Practicing

58	Mostafa	Ahmadi Vasati-e-Kalae	Practicing
59	Abbass	Ahmadian	Practicing
60	Mohsen	Ahmadian	Non Practicing
61	Abdol Nasser	Ahmadian-e-Mazrae Yazdi	Practicing
62	Nima	Akhbari	Practicing
63	Mohammad Taghi	Ekhtiari	Practicing
64	Mohammad Ali	Akhavan	Non Practicing
65	Hassan	Akhavan-e-Masouleh	Practicing
66	Morteza	Adibi	Practicing
67	Masoumeh	Adibi	Non Practicing
68	Abbass	Arbab Soleimani	Practicing
69	Farrokh	Arbabi Vahdat	Practicing
70	Ali Akbar	Arbabian	Practicing
71	Hamid Reza	Arjmandi	Non Practicing
72	Mohammad Hassan (Bijan)	Ardabili	Non Practicing
73	Mahmoud	Ardestani Jafaari	Practicing
74	Parviz	Arfaee	Non Practicing
75	Shams ol Molouk	Arvandi	Non Practicing
76	Seyyed Ahmad	Ostad	Practicing
77	Masoud	Estehmami	Practicing
78	Amjad	Estifae	Practicing
79	Mansour	Asad Zadeh	Practicing
80	Morteza	Assadi	Practicing
81	Javad	Assadi	Practicing
82	Gholam Hossein	Assadi	Non Practicing
83	Ahmad Reza	Assadi Khashouee	Non Practicing
84	Abbass	Asrar Haghighi	Practicing
85	Alireza	Ass'adi	Practicing
86	Ebrahim	Esfandiari	Practicing
87	Saeed	Esfandiari	Non Practicing
88	Farshad	Eskandar Bayati	Practicing
89	Keyvan	Eskandari	Practicing
90	Jamshid	Eskandari	Practicing
91	Abolfazl	Eslami	Practicing
92	Abdoljavad	Eslami	Practicing
93	Yadollah	Eslami	Practicing
94	Gholamreza	Eslami-e-Bigdeli	Non Practicing
95	Khosro	Eslami-e-Dehkardi	Practicing
96	Hassan	Esmae	Practicing

97	Reza	Esmaeel Zadeh	Practicing
98	Ghodratollah	Esmaeeli	Practicing
99	Abbass	Esmaeeli	Practicing
100	Manouchehr	Esmaeeli	Non Practicing
101	Rahim	Esmaeeli-e-Danaa	Non Practicing
102	Ali	Esmaeeli-e-shirazi	Practicing
103	Seyyed Abbass	Esmaeel Zadeh-e-Pak Daman	Practicing
104	Arsalan	Esmaeeli Kakroudi	Practicing
105	Sirous	Ashraf Zadeh	Non Practicing
106	Bahman	Asghari	Practicing
107	Hamid Reza	Asghari	Practicing
108	Ali Akbar	Asghari	Practicing
109	Mohammad Saeed	Asgharian	Practicing
110	Hamid	Esfehani Zadeh	Non Practicing
111	Fariborz	Etminan	Non Practicing
112	Majid	Etesam	Practicing
113	Abolhassan	Etezad-e-Boroujerdi	Non Practicing
114	Hamid Reza	Erabi	Practicing
115	Mansour	Azam Nia	Practicing
116	Abbass	Azami	Practicing
117	Hossein	Avani	Practicing
118	Ali	Afra	Non Practicing
119	Hamid	Afsar Dir	Non Practicing
120	Hamid Reza	Afsar-e-Kazerouni	Practicing
121	Mohammad	Afsari	Practicing
122	Narges	Afshaar	Non Practicing
123	Behzad	Afshar Hour	Practicing
124	Mohammad Hadi	Afshari	Non Practicing
125	Bijan	Afshari-e-Ali Abadi	Practicing
126	Ahmad	Afsharian	Practicing
127	Goudarz	Afzal	Practicing
128	Esmaeel	Afzali	Non Practicing
129	Abolfazl	Eghbal	Practicing
130	Ahmad Ali	Eghbal	Practicing
131	Jamshid	Eghbal Pour	Non Practicing
132	Seyyed Heshmatollah	Eghbali-e-Namin	Non Practicing
133	Davod	Eghvami	Non Practicing
134	Mohammad	Eghvami Panah	Practicing
135	Mohammad Ali	Ekbatani	Non Practicing

136	Gholam Reza	Akbari	Practicing
137	Reza	Akbari	Practicing
138	Yadollah	Akrami	Practicing
139	Hossein	Akrami-e-Sani	Non Practicing
140	Khosro	Almasi	Practicing
141	Abbass	Allah Daad	Non Practicing
142	Majid	Allahverdi	Practicing
143	Mojtaba	Elhami	Practicing
144	Davod	Emam Jom'e	Practicing
145	Ghanbar	Emami	Practicing
146	Ramin	Emami	Non Practicing
147	Sirous	Emami	Non Practicing
148	Ali	Amani	Practicing
149	Koroush	Amani	Non Practicing
150	Fatemeh	Amrollahi-e-Biyouki	Non Practicing
151	Ghasem	Ommi	Practicing
152	Mehdi	Omidvaar Faaz	Practicing
153	Yadollah	Omidvari	Practicing
154	Iradge	Omidi Oligari	Practicing
155	Ahmad	Amir Hosseini	Non Practicing
156	Mohammad Reza	Amir Khansari	Non Practicing
157	Hamid	Amir Alaayi	Non Practicing
158	Ali	Amir Nazari	Practicing
159	Yousef	Amiri	Practicing
160	Mohammad Sadigh	Amiri	Practicing
161	Mohammad Jafaar	Amiri	Practicing
162	Mohammad	Amiri	Non Practicing
163	Farahmand	Amiri Jovini	Practicing
164	Mohammad	Amiri Sadri	Non Practicing
165	Fariborz	Amin	Practicing
166	Maryam	Amin Shanjani	Practicing
167	Dariush	Amin Nejad	Practicing
168	Abbass	Amini	Practicing
169	Abdolmehdi	Amini	Practicing
170	Mohammad Reza	Amini	Practicing
171	Saaedeh	Amini	Non Practicing
172	Morteza	Amini	Practicing
173	Gholam Reza	Anbar Louyi	Non Practicing
174	Younes	Ansari Sani Khaledi	Practicing

175	Rasoul	Angebini	Practicing
176	Manouchehr	Anvari Zadeh Naeeni	Practicing
177	Mohammad	Oaj	Practicing
178	Ali Akbar	Orami	Practicing
179	Shahrokh	Iran Zaad	Non Practicing
180	Manouchehr	Iran Far	Non Practicing
181	Nasser	Iran Nejad	Practicing
182	Gholamreza	Iravanian	Practicing
183	Fereydoun	Izad Panah	Practicing
184	Ehsan	Izad Panahi	Practicing
185	Abdolazim	Izadi	Practicing
186	Hassan	Izadi Baboukani	Practicing
187	Nariman	Ilkhani	Suspended until 30.4.08
188	Milton	Ivan Karimian	Practicing
189	Gholam Reza	Ayoubi	Practicing
190	Ahmad	Babae	Practicing
191	Salar	Babae	Practicing
192	Mohammad	Baba Pour	Practicing
193	Hadi	Baba Pour	Practicing
194	Jaafar	Baba Jani	Non Practicing
195	Mostafa	Ba Taghva	Practicing
196	Ali Reza	Baad Koubeh Hezaveh	Non Practicing
197	Sardar	Baregahi	Practicing
198	Javad	Barouyi	Non Practicing
199	Hossein Ali	Bagher Zadeh	Practicing
200	Najaf	Bagher Lou	Non Practicing
201	Jafaar	Bagheri	Practicing
202	Ahmad	Bagheri-e-Kalhor	Practicing
203	Mahmoud	Bagheri-e-Mazid Abadi	Non Practicing
204	Majid	Bavakhani	Non Practicing
205	Hossein	Bojnourdi	Practicing
206	Abdolhadi	Bohrani Asl	Practicing
207	Davod	Bahri	Practicing
208	Kamran	Bahraini	Non Practicing
209	Mohsen	Bokhoree	Non Practicing
210	Masoud	Bakhtiari	Practicing
211	Asghar	Bakhtiari	Practicing
212	Ali	Bakhshayesh	Non Practicing
213	Sirous	Bakhshandeh Pour	Practicing

214	Ali	Bakhshandeh Pour	Practicing
215	Ali Mohammad	Bod	Non Practicing
216	Mohammad Hossein	Bedakhshae	Practicing
217	Seyyed Mohammad	Badr-e-Tal'e	Practicing
218	Ahmad	Badri	Non Practicing
219	Mohammad	Badie'e-e-Jariani	Non Practicing
220	Moharram	Bordbar	Non Practicing
221	Mohammad	Barzegar Nafari	Non Practicing
222	Farrokh	Barzideh	Non Practicing
223	Ata'ollah	Borna	Non Practicing
224	Alinaghi	Boroujerdi	Non Practicing
225	Mohammad	Boroumand	Practicing
226	Saeed	Borhani	Practicing
227	Abdolvahhab	Barimani	Practicing
228	Mossa	Bozorg-e-Asl	Non Practicing
229	Mohammad Ali	Bozorg Zaad	Non Practicing
230	Seyyed Mohammad	Bozorg Zadeh	Practicing
231	Javad	Bestanian	Practicing
232	Abolfazl	Bostami	Practicing
233	Nader	Basandeh	Practicing
234	Mohammad Ali	Besharati	Practicing
235	Mohammad Ebrahim	Basirat	Practicing
236	Majid	Bamani-e-Mohammad Abadi	Practicing
237	Seyyed Mohammad Reza	Bani Fatemi-e-Kashi	Practicing
238	Ghassem	Bani Mahd	Non Practicing
239	Jebraeel	Bahari	Practicing
240	Mojtaba	Bahram Ali	Practicing
241	Naghi	Bahram Far	Non Practicing
242	Jamshid	Bahrami	Practicing
243	Ali	Behrouzi	Non Practicing
244	Farhad	Behzadi	Practicing
245	Razieh	Behforouzi	Practicing
246	Asghar	Behnia	Practicing
247	Manouchehr	Bayat	Practicing
248	Mohammad Reza	Bayat-e-Samadi	Practicing
249	Masoud	Bayad Mokhtari	Suspended until 11.12.08
250	Majid Reza	Birjandi	Practicing
251	Mehdi	Birjandi	Practicing
252	Nader	Beyk Mohammad Lou	Practicing

253	Nasser	Beyg	Practicing
254	Mohammad Ali	Beyg Pour	Practicing
255	Asghar	Parsaee	Practicing
256	Hassan	Parsa-e-Tamijani	Practicing
257	Ali Akbar	Pazouki	Practicing
258	Nasrin	Pashae-e-Raad	Practicing
259	Ramezan	Paak	Practicing
260	Hamzeh	Paak Nia	Practicing
261	Ali Asghar	Paak Nia	Non Practicing
262	Mostafa	Paak Daaman	Practicing
263	Loghman	Paak Ravaan	Practicing
264	Koroush	Partoee	Non Practicing
265	Marzieh	Por Deli	Practicing
266	Iradge	Parvaneh	Practicing
270	Zabihollah	Parvaneh	Non Practicing
271	Mehraban	Parouz	Practicing
272	Farhad	Panahi	Practicing
273	Mehdi	Panahian	Practicing
274	Issa	Pour Ebrahimi	Practicing
275	Keyhan	Pour Esmaeeli	Practicing
276	Mahmoud	Pour Bahrami	Practicing
277	Iradge	Pour Hossein-e-Akbarieh	Non Practicing
278	Nasser	Pour Taheri	Practicing
279	Mohammad Mehdi	Pour Tahseb	Non Practicing
280	Hassan	Pour Abdollahian	Non Practicing
281	Ramin	Pour Abdollahian-e-Tehrani	Non Practicing
282	Gholam Hossein	Pour Fatemi-e-Jazin	Practicing
283	Mehryar	Pour Ghobadi	Practicing
284	Shaahin	Pour Ka'aed	Practicing
285	Saeed	Pour Mahmoud	Non Practicing
286	Khosro	Pour Me'amar	Non Practicing
287	Mohammad Hashem	Pourmand	Practicing
288	Masoumeh	Pourang	Non Practicing
289	Mehran	Pourian	Practicing
290	Ahmad	Payami	Non Practicing
291	Hossein	Pirouz Khah	Practicing
292	Mohammad	Pir Haadi	Practicing
293	Abolfazl	Peykan Far	Non Practicing
294	Saeed	Tajbakhsh	Non Practicing

295	Seyyed Rasoul	Tajdar	Non Practicing
296	Sirous	Tarri	Practicing
297	Abdol Hossein	Tajjali	Practicing
298	Mansour	Tajjali Zadeh-e-Khoub	Practicing
299	Amir Nezam	Tadayyon	Practicing
300	Ahmad Reza	Torabi Nejad	Practicing
301	Mohammad	Taramshlou	Non Practicing
302	Hamid	Tarkashavand	Non Practicing
303	Majid	Torkaman	Practicing
304	Houshang	Taslimi	Practicing
305	Nosratollah	Tashkhissi	Practicing
306	Seyyed Hedayat	Tashakor Hosseini	Practicing
307	Hojjat	Tafakkori-e-Sadeh	Practicing
308	Mohammamd Reza	Taghvae	Practicing
309	Seyyed Mahmoud	Taghavi	Practicing
310	Seyyed Abolghassem	Taghavi	Practicing
311	Seyyed Reza	Taghavi-e-Takyar	Practicing
312	Morteza	Taghi Nejad	Practicing
313	Mohammad	Taghi Nejad-e-Omraan	Non Practicing
314	Hossein	Takapouy	Practicing
315	Abdollah	Tamaddoni Jahromi	Practicing
316	Hassan	Tang Eysh	Practicing
317	Vahid Ghassem	Tohidi	Practicing
318	Abbass	Tofighi	Non Practicing
319	Nosratollah	Tavakkol	Non Practicing
320	Mohammad Hossein	Tavakkoli	Practicing
321	Nasser	Tavakkoli	Practicing
322	Gholam Hossein	Tavakkoli	Non Practicing
323	Ahmad	Sabet Mozaffari	Practicing
324	Esmaeel	Sani Ghalhor	Practicing
325	Majid	Saghafi	Practicing
326	Fariborz	Saghafi	Practicing
327	Ali	Saghafi	Non Practicing
328	Seyyed Saeed	Sanaee-e-Kerahroudi	Non Practicing
329	Ali Akbar	Jaberi	Practicing
330	Hassan	Jaberi	Non Practicing
331	Kambiz	Jame'e-e-Kalkhoran	Practicing
332	Habib	Jame'ee	Practicing
333	Seyyed Mostafa	Jan Nessari	Practicing

334	Ali Asghar	Jan Nessari	Practicing
335	Esmaeel	Jan Nessari	Practicing
336	Roghayeh	Javedan	Practicing
337	Ahmad	Javidi-e-Gharicheh	Non Practicing
338	Esmaeel	Jahedi	Practicing
339	Abbass	Jabbari	Practicing
340	Nasser	Jaafar Pour-e-Nassir Mahalleh	Practicing
341	Morad	Jaafar Zadeh-e-Eslami	Practicing
342	Masoud	Jaafar Zadeh-e-Eslami	Practicing
343	Mohammad Ali	Jaafari	Practicing
344	Mohammad	Jaafari	Practicing
345	Jamshid	Jaafari-e-Ashtiani	Non Practicing
346	Zahra	Jaafari-e-Mazra'e Yazdi	Practicing
347	Alireza	Jaafari Nasab	Practicing
348	Parvin	Jaafari-e-Vishkaee	Non Practicing
349	Ebrahim	Jaafarian	Non Practicing
350	Jamshid	Jalali	Non Practicing
351	Bijan	Jalali	Non Practicing
352	Ali	Jolous Fe'elli	Practicing
353	Mahjoub	Jalil Pour Samarin	Practicing
354	Saaed	Jalili Sahi	Practicing
355	Alireza	Jam	Practicing
356	Mohammad	Jam	Practicing
357	Amir	Jamal-e-Omidi	Practicing
358	Iradge	Jamali	Practicing
359	Mehdi	Jamshidi	Practicing
360	Koroush	Jamshidi-e-Evanaki	Practicing
361	Iradge	Jamshidi Far	Practicing
362	Mohammad Mehdi	Jamshidi Far	Non Practicing
363	Saaed	Jamshidi-e-Fard	Practicing
364	Mohammad Taghi	Jannat Rostami	Non Practicing
365	Parviz	Javadi-e-Bosjin	Non Practicing
366	Mahmoud	Javadi Nasab	Practicing
367	Mojtaba	Javaher Neshan	Non Practicing
368	Esmaeel	Javaheri	Non Practicing
369	Mostafa	Jahanbani	Practicing
370	Habib	Jahangosha-e-Rezaee	Non Practicing
371	Ramin	Jahangiri	Practicing
372	Gholam Reza	Jahangirian	Non Practicing

373	Mohammad Hassan	Jahani	Practicing
374	Mohammad Ali	Jahani Kia	Non Practicing
375	Mohsen	Jahromi Zadeh	Practicing
376	Ahmad	Jeyran Zadeh	Practicing
377	Hamid	Cheraghi-e-Kazerouni	Practicing
378	Mehrdad	Choubineh	Non Practicing
379	Seyyed Mohsen	Haerian	Practicing
380	Gholam Ali	Hatami Zadeh	Practicing
381	Ahmad	Hatami-e-Yazdi	Non Practicing
382	Abbass	Haji Agha Pour	Practicing
383	Mehrdad	Haji Abol Hassani	Practicing
384	Hossein	Haji Babae	Practicing
385	Mohammad	Haji Pour	Practicing
386	Mostafa	Haji Hosseini	Non Practicing
387	Ahmad	Haji Zadeh	Practicing
388	Masoud	Haji Abdol Hamid	Practicing
389	Farzin	Haji Mohammad Ali	Practicing
390	Gholam Reza	Haji Mohammadi	Practicing
391	Jahangir	Haji Mirza Beygi	Practicing
392	Hassan	Hajian	Practicing
393	Mohsen	Hamedi Far	Practicing
394	Sha'sban	Habib Pour kouchaki	Practicing
395	Mohammad Reza	Habibbi	Practicing
396	Hashem	Habibi	Practicing
397	Sasan	Habibi	Practicing
398	Gholam Hossein	Haj Foroush	Practicing
399	Rahim	Hojjat Shamami	Practicing
400	Mohammad Reza	Hojjati	Practicing
401	Mohammad	Hajji	Non Practicing
402	Hassan	Hajji Zadeh-e-Kalaneh Salari	Practicing
403	Hassan	Haddadi	Practicing
404	Habib Reza	Haddadi-e-Siahkali	Non Practicing
405	Hamid	Hodoudi	Practicing
406	Hossein	Harriri	Non Practicing
407	Yahya	Hassas Yeganeh	Non Practicing
408	Mohammad Reza	Hessamian	Non Practicing
409	Asghar	Hassan Pour	Practicing
410	Soudabeh	Hassan Nejad-e-Tabasi	Practicing
411	Hossein	Hassani	Practicing

412	Ahmad	Hassani	Practicing
413	Seyyed Assadollah	Hassani	Practicing
414	Abbass	Hassani-e-Kaboutar Khani	Practicing
415	Karim	Hossein Abadi	Practicing
416	Mohammad	Hossein Abadi	Practicing
417	Gholam Reza	Hossein Pour Moshtagh	Practicing
418	Houshang	Hossein Tehrani	Non Practicing
419	Ali	Hossein Khalaj	Non Practicing
420	Seyyed Mohsen	Hosseini	Practicing
421	Davod	Hosseini	Practicing
422	Seyyed Rasoul	Hosseini	Practicing
423	Seyyed Ali	Hosseini	Practicing
424	Ahmad	Hosseini	Practicing
425	Seyyed Abbass	Hosseini-e-Sehi	Non Practicing
426	Mir Shoja'a	Hosseini-e-Shavaee	Practicing
427	Hossein	Hosseini-e-Araghi	Non Practicing
428	Mohammad	Hosseini Manesh	Practicing
429	Hamid	Hosseinian	Practicing
430	Hassan	Hosseinian-e-Ghomi	Practicing
431	Mohammad Sadegh	Heshmati	Practicing
432	Mohammad	Hazrati	Practicing
433	Ali Asghar	Haghshenass-e-Choubari	Practicing
434	Mostafa	Haghdoust	Non Practicing
435	Mojtaba	Haghighatjou	Non Practicing
436	Seyyed Mahmoud	Hamdi	Non Practicing
437	Seyyed Mohammad Reza	Hamzavian	Non Practicing
438	Asghar	Hamsian Ettefagh	Practicing
439	Saeedeh	Hamidi	Practicing
440	Seyyed Mahmoud	Hamidi	Non Practicing
441	Ahmad	Hamidi Ravari	Non Practicing
442	Hassan	Hayat Shahi	Practicing
443	Fariborz	Heydari Bigvand	Practicing
444	Davod	Heydari-e-Gheshlaghi	Practicing
445	Abbass	Heydari-e-Kebriti	Practicing
446	Gholam Reza	Heydari-e-kord –e-Zanganeh	Non Practicing
447	Farrokh	Heydari-e-Nouri	Practicing
448	Yavar	Heyrani	Practicing
449	Peyman	Khayeez	Practicing

450	Seyyed Hossein	Khatami	Practicing
451	Mostafa	Khadem ol Hosseini	Practicing
452	Hamid	Khademi	Non Practicing
453	Saeed	Kharyaband	Practicing
454	Firouz	Khak Pour	Practicing
455	Alireza	Khalegh	Practicing
456	Behrouz	Khelagh Veyradi	Non Practicing
457	Mohammad	Khaleghi	Non Practicing
458	Shahram	Khaleghi	Non Practicing
459	Ali Akbar	Khaleghi-e-Kerahvardi	Practicing
460	Hamid	Khaleghi Moghaddam	Non Practicing
461	Ali Reza	Khan Ahmad Dolae	Practicing
462	Amir Ali	Khan Khalili	Non Practicing
463	Davod	Khani Ojaghkandi	Non Practicing
464	Mahnaz	Khavarian	Practicing
465	Ebrahim	Kheybari	Practicing
466	Kamran	Khodayi	Practicing
467	Mansour	Khodaparast	Practicing
468	Amir Masoud	Khodad	Non Practicing
469	Mohsen	Khoda Karami	Non Practicing
470	Hassan	Khodayi	Practicing
471	Jalal	Kharazi Zadeh	Non Practicing
472	Ghafour	Kharamehr	Non Practicing
473	Asghar	Khorami-e-Dizaji	Practicing
474	Abbass	Khazaneh	Practicing
475	Houshang	Khostouyee	Practicing
476	Jahangir	Khosro Tabaar	Practicing
477	Gholam Ali	Khosravi	Non Practicing
478	Ali	Khosravi-e-Lorgani	Practicing
479	Mohammad Hossein	Khatib Zadeh	Practicing
480	Hossein	Khatibian	Practicing
481	Farideh	Khel'at Bari	Non Practicing
482	Ali Asghar	Khalafi	Practicing
483	Abolghassem	Khalil Gharibi	Practicing
484	Mohammad Reza	Khalilak	Practicing
485	Farhad	Khalili	Practicing
486	Seyyed Mohammad Saeed	Khalili	Non Practicing
487	Abdolkarim	Khalili Nejad	Non Practicing
488	Davod	Khomarlou	Practicing

489	Hashem	Khajeh Karam Oddin	Practicing
490	Taha	Khorsand	Non Practicing
491	Hassan	Khorshidi Fard	Non Practicing
492	Mohammad Ali	Khosh Akhlagh	Non Practicing
493	Mohsen	Khoshtinat Nik Nia'at	Practicing
494	Houshang	Khoshraavan	Non Practicing
495	Mohammad Ali	Kheyr Andish Pishkenari	Practicing
496	Yaghoub	Kheyri	Practicing
497	Ebrahim	Dayemi	Practicing
498	Moohammad Behnam	Daeer Mojdehi	Practicing
499	Nowruz	Dadash Zadeh	Practicing
500	Masoud	Dadgar	Non Practicing
501	Akbar	Dadgar Namini	Practicing
502	Mohammad Hossein	Dadgostar	Practicing
503	Behrouz	Dareshe	Practicing
504	Fetemeh Mahrokh	Danaee	Practicing
505	Jamshid	Danesh Shahraki	Practicing
506	Hassan	Daneshvar	Non Practicing
507	Mostafa	Davari-e-Dolat Abadi	Non Practicing
508	Asghar	Davtalab	Non Practicing
509	Mohammad Nabi	Dahi	Practicing
510	Amir Nasser	Dokhani	Non Practicing
511	Gholam Reza	Darbari	Practicing
512	Assadollah	Derakhshani	Non Practicing
513	Alireza	Derastani	Practicing
514	Afshin	Deravi	Practicing
515	Reza	Darvish Zadeh-e-Sherafatmand	Non Practicing
516	Abdolrasoul	Dary-e-Esfehani	Practicing
517	Ali Reza	Dej Kameh	Practicing
518	Masoud	Dastejani-e-Farahani	Practicing
519	Mohammad	Dasht Abadi	Practicing
520	Mohammad	Del Aram	Practicing
521	Amir Houshang	Deljou	Practicing
522	Mohsen	Deljou	Practicing
523	Seyyed Abolfazl	Delghandi	Practicing
524	Mohammad	Delirani	Practicing
525	Gholam Hossein	Davani	Practicing
526	Seyyed Mohammad Reza	Dehdashti	Practicing
527	Ali	Dehdashti	Practicing

528	Gholam Hossein	Dehdashti-e-Akhavan	Non Practicing
529	Abbass Ali	Dehdashti Nejad	Practicing
530	Mohammad Safa	Dehghan	Practicing
531	Mohammad Jafaar	Dehghan-e-Tarazjani	Practicing
532	Zaal Pour	Dehghani	Practicing
533	Parviz	Dehghani	Non Practicing
534	Mohsen	Dayalameh	Non Practicing
535	Nasser	Dianati	Practicing
536	Masoud	Deyzeyi	Practicing
537	Shahriar	Deylam Salehi	Non Practicing
538	Mostafa	Deylami Pour	Practicing
539	Mir Majid	Zaker	Practicing
540	Gholam Reza	Zakeri Nejad	Practicing
541	Jahangir	Zolfaghari	Practicing
542	Mohammad Ali	Zahabi	Practicing
543	Keyhan	Raeesi	Practicing
544	Javad	Raee-e-Nojeh Dehi	Practicing
545	Mohammad Ali	Rademan	Practicing
546	Arsalan	Razeghi	Practicing
547	Mohammad	Ramin Far	Practicing
548	Mohammad	Rabab Esmaeeli	Non Practicing
549	Mohammad Hassan	Rabeeyi	Non Practicing
550	Mahmoud	Rajae	Practicing
551	Ahmad	Rajab Khah-e-Shalmani	Practicing
552	Rouhollah	Rajabi	Practicing
553	Sirous	Rahmani	Practicing
554	Alireza	Rahmani	Practicing
555	Ali	Rahmani	Practicing
556	Morteza	Rahmani-e-Yeganeh	Practicing
557	Mahmomud	Rahimi	Practicing
558	Bijan	Rahimi	Non Practicing
559	Nezamoddin	Rahmian	Practicing
560	Alireza	Rakhshandeh Rou	Non Practicing
561	Mohammad	Razzaghi	Non Practicing
562	Manouchehr	Rezban	Practicing
563	Behrouz	Razm Azma	Practicing
564	Mohammad Taghi	Rostami	Practicing
565	Hassan	Rostami-e-Roshan	Practicing
566	Ayyoub	Rostami-e-Soltan Ahmadi	Practicing

567	Ali Reza	Rasouli	Practicing
568	Forough	Rashtchian	Practicing
569	Gholam Ali	Rashidi	Practicing
570	Mostafa	Rezaee	Practicing
571	Esmaeel	Rezaee	Practicing
572	Mohammad	Rezaee	Practicing
573	Jahangir	Rezaee	Practicing
574	Hassan	Rezaee	Practicing
575	Hossein	Rezaee	Practicing
576	Mohsen	Rezaee	Practicing
577	Mohammad Taghi	Rezaee	Practicing
578	Fereydoun	Rezaee	Non Practicing
579	Alireza	Rezaee	Non Practicing
580	Ehsan	Rezaee	Non Practicing
581	A'azam	Rezaee Pour-e-Noujeh Dehi	Practicing
582	Abbass	Rezaeeyan	Practicing
583	Majid	Reza Zadeh	Practicing
584	Seyyed Mohammad	Razavi	Practicing
585	Hassan	Razavi	Practicing
586	Seyyed Ali Reza	Razi	Practicing
587	Mostafa	Raf'at Nejad	Non Practicing
588	Soudabeh	Rafeeyi	Practicing
589	Hekmatollah	Rafeeyi	Practicing
590	Gholam Hossein	Ramezani	Practicing
591	Ali	Ranjbar-e-Marani	Non Practicing
592	Abbass	Rouh Navaz-e-Soume'e	Practicing
593	Majid	Rohani Nia	Practicing
594	Hadi	Roudi-e-Sani-e-Langeroudi	Practicing
595	Habib	Roudsaz	Practicing
596	Jamal	Roudaki	Non Practicing
597	Hassan	Roushan Zadeh	Non Practicing
598	Azim	Rah Nvard-e-Vaghef	Practicing
599	Seyyed Asghar	Rahaee	Practicing
600	Hojjat	Rahbari	Practicing
601	Abdol Hossein	Rahbari	Practicing
602	Amir Reza	Rahbari Moghaddam	Practicing
603	Ghodratollah	Rahgozar	Practicing
604	Hamid	Rahnama	Practicing
605	Houshang	Rahnamayee	Practicing

606	Iradge	Rahnamoun	Practicing
607	Mehraban	Reyhani	Practicing
608	Mohammad	Zaad Heydar	Practicing
609	Hassan Reza	Zareyee	Non Practicing
610	Gholam Reza (Bijan)	Zahedi	Non Practicing
611	Mohammad Ali	Zahedi	Non Practicing
612	Hossein	Zahmat Kesh	Practicing
613	Reza	Zarsham Far	Non Practicing
614	Mohsen	Zaryee	Practicing
615	Mohammad Ebrahim	Zarnegar Pour	Practicing
616	Gholam Reza	Zaryabi-e-Langeroudi	Practicing
617	Hassan	Zolghi	Practicing
618	Ali Reza	Zan-e-Baba Raeesi	Practicing
619	Faranak	Zendeh Noush	Non Practicing
620	Manouchehr	Zandi	Practicing
621	Navid	Zandi Moghaddam	Practicing
622	Ahmad	Zandi Nejad	Non Practicing
623	Bahman	Zandiyeh	Practicing
624	Saeed	Zandiyeh	Practicing
625	Hassan	Zivari	Practicing
626	Nasser	Salar	Non Practicing
627	Massih	Salarian	Practicing
628	Abdollah	Salem	Non Practicing
629	Ali	Salem	Non Practicing
630	Mohammad Ebrahim	Salem	Non Practicing
631	Rashid	Sobhan Nejad	Practicing
632	Mansour	Sobhani	Non Practicing
633	Hamid Reza	Sabzeyee	Non Practicing
634	Koroush	Sepanlou	Practicing
635	Nowruz	Sattar Panahi-e-Haghighi	Practicing
636	Mohammad Reza	Sattar Zadeh	Practicing
637	Mohammad	Sattari	Practicing
638	Esmaeel	Sotoudeh	Practicing
639	Seyyed Hassan	Sajjadi	Practicing
640	Mohammad	Sakhayi Far	Practicing
641	Soleyman	Seraj	Practicing
642	Asghar	Seraj	Practicing
643	Mohammad Reza	Sar Afraz	Practicing
644	Mohammad Hossein (Behrouz)	Sorbi	Practicing

645	Manouchehr	Sarmadi	Non Practicing
646	Hassan	Sarhangian	Practicing
647	Habib	Sezavar	Practicing
648	Ali	Sa'adat	Practicing
649	Masoud	Sa'adat Majd	Practicing
650	Nassrollah	Sa'adati	Practicing
651	Ghodrat	Sa'adati Far	Practicing
652	Mohammad Hassan	Sa'adatian Farivar	Practicing
653	Mohammad Ali	Saeed Zadeh	Non Practicing
654	Ali Naghi	Saeedi	Practicing
655	Hamid	Saeedi	Practicing
656	Jafaar	Saeedi	Non Practicing
657	Hassan	Saeedi Bilandi	Practicing
658	Esmaeel	Saaedi Far	Practicing
659	Erahim	Saeedi Far	Practicing
660	Amir Mohammad	Salamat	Practicing
661	Gholam Reza	Salami	Non Practicing
662	Rahim	Salman Pour	Practicing
663	Mohammad Taghi	Soleyman nia	Practicing
664	Yousef	Soleymani	Practicing
665	Nasser	Soleymani	Practicing
666	Mohammad	Soleymani	Practicing
667	Orouj Ali	Soleymani-e-Aghchay	Practicing
668	Gholam Reza	Soleymani-e-Amiri	Non Practicing
669	Hamid	Salimi	Practicing
670	Kamran	Salimi	Practicing
671	Morteza	Salamini Saghavaz	Practicing
672	Mohammad	Samaee	Practicing
673	Gholam Hossein	Samiee-e-Tabrizi	Practicing
674	Nasser	Sangsar-e-Yazdi	Practicing
675	Farzad	Sanandaji	Practicing
676	Mehdi	Savad Lou	Practicing
677	Siavash	Soheili	Practicing
678	Akbar	Soheili Pour	Practicing
679	Saeed	Sayyahi	Non Practicing
680	Hossein	Sayadat Khou	Practicing
681	Hamed	Sayyar	Practicing
682	Seyyed Nouredin	Seyyed Kheyr Abadi	Non Practicing
683	Amir Hossein	Seyyed Salehi	Practicing

684	Seyyed Majid	Seyyed Taheri	Practicing
685	Valiyollah	Seyf	Non Practicing
686	Elaheh	Seyyed Elahi-e-Bazerjani	Non Practicing
687	Shahryar	Seyfi	Practicing
688	Reza	Simjour	Non Practicing
689	Ali Reza	Sinayee	Practicing
690	Saeed	Sinayee-e-Mehrabani	Practicing
691	Loghman	Sinaka Karimi	Practicing
692	Ali Akbar	Shaeri	Non Practicing
693	Nasser	Shakeri	Practicing
694	Ebrahim	Shakeri	Practicing
695	Mehran	Shakeri	Practicing
696	Aboutaleb	Shalchian	Non Practicing
697	Mahmoud	Shali	Practicing
698	Abbass	Shahtir	Practicing
699	Shahrokh	Shah Hosseini	Practicing
700	Mehrdi	Shah Karami	Practicing
701	Jamshid	Shahrokhi-e-Chaman Abadi	Practicing
702	Zahra	Shahroukhi Nejad	Non Practicing
703	Gholam	Shaheri	Practicing
704	Hossein	Shahin Far	Practicing
705	Koroush	Shayan	Practicing
706	Ali Reza	Shayan	Practicing
707	Hamid Reza	Shayan	Practicing
708	Bahman	Shayan-e-Noush Abadi	Practicing
709	Ali Asghar	Shayani	Practicing
710	Ali Reza	Shayani	Non Practicing
711	Hamid Reza	Shayestemand	Practicing
712	Faramarz	Shayegan	Non Practicing
713	Gholam Reza	Shabani-e-Khafari	Non Practicing
714	Reza	Shabahang	Non Practicing
715	Abbass	Shojaee	Practicing
716	Hamid	Shojaee-e-Baghini	Non Practicing
717	Gholam Reza	Shajari	Practicing
718	Hossein	Sharafkhani	Practicing
719	Mehrdad	Shariat Zadeh	Practicing
720	Mohammad	Shariati	Practicing
721	Mohammad Reza	Sharif	Non Practicing
722	Hossein	Sharifi-e-Yazdi	Practicing

723	Masoumeh	Sha'aban	Practicing
724	Morteza	Sha'abani	Practicing
725	Mohammad Ali	Sha'abani-e-Sabzeh Meydani	Non Practicing
726	Nariman	She'er Baafi	Non Practicing
727	Abdollah	Shefa''at	Practicing
728	Hossein	Shafaghi	Non Practicing
729	Hassan Ali	Shafi Zadeh	Practicing
730	Mozaffar	Shafi'ee	Practicing
731	Nasser	Shekari Vaneghi	Practicing
732	Majid	Shokrani	Non Practicing
733	Mohsen	Shokri Zadeh	Practicing
734	Tir Andaz	Shakiba	Practicing
735	Ohod	Shaleh Chi	Practicing
736	Mehdi	Shalileh	Practicing
737	Mohsen	Shams	Practicing
738	Sirous	Shams	Practicing
739	Mohammad Mehdi	Shams	Practicing
740	Mansour	Shams-e-Ahmadi	Practicing
741	Reza	Shams Zahrayee	Non Practicing
742	Habib	Shams-e-Nateri	Practicing
743	Seyyed Naghi	Shamsi	Practicing
744	Saeed	Shemimrani	Practicing
745	Mohammad	Shoghian	Practicing
746	Mahmoud	Shokat Fadayi	Practicing
747	Gholam Reza	Shavandi	Non Practicing
748	Mahmoud	Shah Rezaee	Practicing
749	Seyyed Hassan	Shahaboddini	Non Practicing
750	Mehrdad	Shahamat Naderi	Practicing
751	Ali Asghar	Shahbazi	Practicing
752	Ardeshir	Shahbandian	Practicing
753	Farzad	Shahdad Fard	Practicing
754	Soghra	Shahrasbi	Practicing
755	Hassan	Shahryar	Practicing
756	Siamak	Shahryari	Non Practicing
757	Mostafa	Shahryari	Non Practicing
758	Ali	Shahryari	Non Practicing
759	Issa	Shahsavar-e-Khojasteh	Practicing
760	Shohreh	Shahlayee	Practicing
761	Amir	Shahlayee Moghaddam	Practicing

762	Reza	Sheybani	Practicing
763	Gholam Hossein	Sheybani	Non Practicing
764	Homayoun	Sheikholeslami	Non Practicing
765	Nour Aala	Sheikholeslami-e-Kandelousi	Practicing
766	Hossein	Sheikh Sofla	Practicing
767	Ghassem	Sheikhani	Practicing
768	Hossein	Sheikhi	Practicing
769	Seyyed Ali	Shirazi	Practicing
770	Farideh	Shirazi	Practicing
771	Masoud	Shirazian	Practicing
772	Sirous	Shirazian-e-Khosravi	Non Practicing
773	Mohammad Taghi	Shirkhani	Practicing
774	Javad	Shir Kavand	Practicing
775	Hassan	Shir Mohammadi	Practicing
776	Zahir	Shirin	Practicing
777	Houshang	Shivae	Non Practicing
778	Mohammad Ali	Saberi Eftekhar	Practicing
779	Ali Akbar	Saberi-e-Pirouz	Practicing
780	Hossein	Sahebazmani	Practicing
781	Mina	Sadegh	Practicing
782	Parviz	Sadeghi	Practicing
783	Shohreh	Sadeghi	Non Practicing
784	Mohammad Reza	Sadeghi	Non Practicing
785	Mahmoud	Sadeghi-e-Ardakani	Practicing
786	Mohammad	Sadeghi-e-Kou Yakhi	Practicing
787	Hassan	Sadeghi-e-Gil Zaad	Practicing
788	Gholam Reza	Sadeghi Nia	Practicing
789	Rahmatollah	Sadeghian	Non Practicing
790	Gholam Reza	Sadeghian	Non Practicing
791	Ali	Saareh Raaz	Practicing
792	Mohammad	Saleh	Practicing
793	Nassrollah	Saleh	Practicing
794	Hassan	Saleh Abadi	Practicing
795	Masoud	Saleh Abadi	Practicing
796	Shaahin	Saleh-e-Mohammad Zadeh	Non Practicing
797	Mohammad Reza	Salehi	Practicing
798	Javad	Salehi	Practicing
799	Fatemeh	Salehi	Non Practicing
800	Seyyed Ali	Salehi-e-Amiri	Non Practicing

801	Mohammad Ali	Salehi-e-Tajrishi	Practicing
802	Shahram	Salehi-e-Lashkajani	Practicing
803	Azar	Salehi-e-Nik	Practicing
804	Mahmoud	Sane'e-e-Zerang	Practicing
805	Mohammad Reza	Sane'yi	Non Practicing
806	Mohamamad Javad	Sabouri	Non Practicing
807	Ali	Sahraee	Practicing
808	Mohammad Reza	Sedaghat-e-Tafreshi	Non Practicing
809	Mahmoud	Sadr	Practicing
810	Ali	Sadr Panah	Practicing
811	Mahmoud	Sadr Mohammad Beygi	Practicing
812	Saeed	Sadraee-e-Nouri	Practicing
813	Bahram	Sadoughian Zadeh	Practicing
814	Reza	Sarrafi	Non Practicing
815	Gholam Reza	Saram	Practicing
816	Ali Reza	Safae	Practicing
817	Abbass Ali	Safayian Pour	Practicing
818	Javad	Safa Pour	Practicing
819	Majid	Sefati	Practicing
820	Mohsen	Safa jou	Non Practicing
821	Mohammad Javad	Saffar Soflayee	Non Practicing
822	Amir	Saffarian	Practicing
823	Ali	Safar Ali	Non Practicing
824	Mohammad	Safari Koupayi	Practicing
825	Mohammad Taghi	Safi Samgh Abadi	Non Practicing
826	Nasser	Solhi	Practicing
827	Ghader	Samad Nejad Ivarighi	Non Practicing
828	Zarrin Taj	Samadi	Practicing
829	Hassan	Samadi	Practicing
830	Mostafa	Samimi Fard	Practicing
831	Morteza	San'ati	Practicing
832	Akbar	Sayyam	Practicing
833	Majid	Sayyami	Practicing
834	Abdol Mahmoud	Zarrabi	Non Practicing
835	Ghassem	Zarghami	Practicing
836	Masoum	Zamiri	Non Practicing
837	Mohammad Kazem	Zia Pour	Practicing
838	Saleh	Ziaee-e-Shahmiri	Practicing
839	Mehrdad	Taee	Practicing

840	Ghodratollah	Taleb Nia	Practicing
841	Nasser	Talebi	Practicing
842	Hossein	Talebi	Practicing
843	Mahmoud	Talebi	Non Practicing
844	Abdollah	Talebi-e-Otaghvar	Non Practicing
845	Fariborz	Taheri	Non Practicing
846	Hamid	Tabaee Zadeh-e-Fesharaki	Practicing
847	Kamran	Tarafah	Practicing
848	Mohammad Reza	Talis Chi	Practicing
849	Abdol Samad	Tehranchi Baladi	Practicing
850	Reza	Tehrani	Non Practicing
851	Bahman	Tahoumars Zadeh	Practicing
852	Asghar	Tahouri	Practicing
853	Behjat	Teybian	Practicing
854	Ali	Zarif Golzar	Non Practicing
855	Ahmad	Zafar Parandeh	Practicing
856	Morteza	Zaleh Jouyi	Practicing
857	Bahman	Zahrabi	Non Practicing
858	Amir Hossein	Zahrabi-e-Mazrae Shahi	Practicing
859	Farrokhtaj	Abed Salimi	Non Practicing
860	Mansour	Abedi	Practicing
861	Ali Reza	Abedi Khafri	Practicing
862	Afsar	Abedin	Practicing
863	Mohammad	Abedini	Practicing
864	Khosro	Arefi	Non Practicing
865	Mehdi	Asemi	Practicing
866	Aziz	Aali Var	Practicing
867	Kazem	Ameri	Practicing
868	Simin Dokht	Ameri	Non Practicing
869	Abolfazl	Ameri-e-Haftadari	Non Practicing
870	Ahmad	Abayi-e-Koupayi	Non Practicing
871	Hossein	Abbass Talae	Practicing
872	Mehdi	Abbassi	Practicing
873	Akbar	Abbassi	Practicing
874	Reza	Abbassi	Practicing
875	Hassan	Abbassi Panah	Non Practicing
876	Jalil	Abbassian-e-Asl	Non Practicing
877	Ali	Abdollah-e-shamshir Saaz	Practicing
878	Abdolemam	Abdol Hossein-e-Mazra'ae	Practicing

879	Nourollah	Abdol Hosseini Moghaddam	Practicing
880	Asghar	Abdollahi-e-Tir Abadi	Practicing
881	Bijan	Abdollahi-e-Namin	Practicing
882	Davod	Abdollahi-e-Sanjani	Practicing
883	Amir Hossein	Abdol Maleki	Practicing
884	Mansoureh	Atigh Pour	Practicing
885	Mohammad Ghasim	Osmani	Non Practicing
886	Seyyed Masoud	Arab Zadeh	Practicing
887	Seyyed Hossein	Arab Zadeh	Practicing
888	Firouz	Arab Zadeh	Practicing
889	Ali Akbar	Arab Mazar	Non Practicing
890	Mohammad Reza	Arabi-e-Mazrae Shahi	Practicing
891	Hamid Reza	Orfi	Practicing
892	Mohammad Reza	Azizi	Practicing
893	Ahmad	Azizi	Non Practicing
894	Ali	Azizi	Non Practicing
895	Ali Agha	Azizi-e-Barzaki	Practicing
896	Mohammad	Askari-e-Anaraki	Practicing
897	Khosro	Askari	Practicing
898	Morteza	Askari	Practicing
899	Morteza	Askari	Non Practicing
900	Mohammad Reza	Askari	Non Practicing
901	Amir Hossein	Askari Zadeh	Practicing
902	Nasser	Askari-e-Naeni	Practicing
903	Mohammad Ali	Azodi	Practicing
904	Farida	Atayi	Practicing
905	Mohammad	Atayi-e-Jaafari	Practicing
906	Hamid Reza	Attar	Non Practicing
907	Ali Reza	Attar Chi	Practicing
908	Ali Reza	Otoufi	Practicing
909	Dariush	Azimi-e-Sajjadi	Non Practicing
910	Eynollah	Ala	Non Practicing
911	Seyyed Hassan	Alayee	Practicing
912	Abbass	Alayee	Non Practicing
913	Mohsen	Alayee Pour	Practicing
914	Mehdi	Elmi	Non Practicing
915	Seyyed Abdollah	Alavi	Practicing
916	Seyyed Kamal	Alavi	Practicing
917	Seyyed Mohammad	Alavi	Practicing

918	Seyyed Davod (Manouchehr)	Alavi	Practicing
919	Seyyed Mostafa	Alavi	Practicing
920	Seyyed Abbass	Alavi	Non Practicing
921	Seyyed Hossein	Alavi-e-Tabari	Non Practicing
922	Nasser	Ali	Non Practicing
923	Ahmad	Ali Akbar	Non Practicing
924	Seyyed Hadi	Alipour	Practicing
925	Ahmad	Ali Ramezani	Practicing
926	Houshang	Ali Zadeh	Practicing
927	Mostafa	Ali Madad	Non Practicing
928	Mojtaba	Ali Mirzaee	Practicing
929	Parvin	Ali Nejadi-e-Banaee	Practicing
930	Akram	Alyari	Practicing
931	Iradge	Alipour-e-Sadri	Practicing
932	Nematollah	Alikhani-e-Rad	Practicing
933	Jaber	Ali Zadeh	Practicing
934	Yadollah	Ali Zadeh	Practicing
935	Hassan	Ali Zadeh	Practicing
936	Farshid	Ali Zadeh-e-Ghobadi	Practicing
937	Ali	Alimardani	Practicing
938	Sasan	Emad Dadras	Practicing
939	Behrouz	Amou Hashem	Practicing
940	Mahmoud	Onsori	Practicing
941	Jaafar	Avaz Pour	Practicing
942	Javad	Eysh Abadi	Practicing
943	Davod	Ghorghabi	Practicing
944	Seyyed Javad	Gheravi	Practicing
945	Mohammad Reza	Gheravian	Practicing
946	Esmaeel	Ghaffari	Non Practicing
947	Alaeddin	Ghaffari-e-Aghdass	Practicing
948	Mohammad	Ghafrani	Practicing
949	Rashid	Ghafouri Nejad	Practicing
950	Davod	Gholam Hosseini-e-Farizahandi	Non Practicing
951	Mohsen	Gholam Rezaee	Practicing
952	Mojtaba	Gholami	Practicing
953	Hojatollah	Ghanimi Fard	Non Practicing
954	Bahram	Ghiyaaee	Practicing
955	Abdolmohammad	Ghiyass-e-Yeganeh	Practicing
956	Hossein	Gheybi	Practicing

957	Houshang	Gheybi	Practicing
958	Dariush	Farsi Manesh	Practicing
959	Enayat	Faroughi	Practicing
960	Ahmad	Fazeli	Practicing
961	Ali Reza	Fazeli	Non Practicing
962	Mohammad Reza	Fatemi	Non Practicing
963	Seyyed Morteza	Fatemi-e-Ardestani	Practicing
964	Saeed	Fatemi Zadeh	Practicing
965	Seyyed Abolfazl	Fatemi Zadeh	Non Practicing
966	Fathollah	Fatemieh	Practicing
967	Hamid Reza	Fattahi	Practicing
968	Alireza	Fattahi	Practicing
969	Gholam Reza	Fattahi-e-Bafghi	Practicing
970	Bahram	Fath'ali	Non Practicing
971	Zadollah	Fat'hi	Practicing
972	Mohammad Taghi	Fat'hi	Non Practicing
973	Siamak	Fat'hi-e-Dehkardi	Practicing
974	Mohammad	Fotouhi-e-Ashin	Practicing
975	Abolghassem	Fakharian	Non Practicing
976	Ali Reza	Fakhr-e-shafae	Practicing
977	Nader	Fakhour Nejad	Non Practicing
978	Khosro	Fakhim Hashemi	Non Practicing
979	Masoud	Fadaee-e-Naeni	Practicing
980	Bahman	Fadavi-e-Roudsari	Practicing
981	Jamshid	Fararouy	Non Practicing
982	Dariush	Farhani	Practicing``
983	Hossein	Farbod	Non Practicing
984	Hossein	Farajollahi	Practicing
985	Ali Asghar	Farrokh	Practicing
986	Mohammad Hossein	Farrokh Bakht	Practicing
987	Ali Akbar	Farrokh Zaad	Non Practicing
988	Fariborz	Farzadfar	Practicing
989	Abdolhossein	Farzan	Practicing
990	Farhad	Farzan	Practicing
991	Jaafar	Farzbod	Practicing
992	Ali	Farsad Habibi	Practicing
993	Manouchehr	Farshad	Practicing
994	Mehdi	Farshad Manesh	Practicing
995	Mehdi	Farzi	Practicing

996	Minoo	Forghandoust-e-Haghighi	Practicing
997	Kambiz	Forghandoust-e-Haghighi	Non Practicing
998	Shahla	Forghani	Non Practicing
999	Hassan	Farnia	Practicing
1000	Mina	Foroudian	Practicing
1001	Hamid Reza	Forouzan	Practicing
1002	Ghaffar	Foroun Chi	Practicing
1003	Jahanbakhsh	Farhadian-e-Boroujerdi	Practicing
1004	Farzad	Farahmand-e-Boroujeni	Non Practicing
1005	Khosro	Farhangi	Non Practicing
1006	Ahmad	Fallah	Practicing
1007	Amir Hossein	Fallah-e-Alivardi	Non Practicing
1008	Ghassem	Fallah Fini	Practicing
1009	Morteza	Fallah-e-Movahhed	Practicing
1010	Hamid Reza	Felahatchian	Non Practicing
1011	Yadollah	Felahati	Practicing
1012	Ali Asghar	Fahim Dejbaan	Practicing
1013	Farhad	Fayyaz	Non Practicing
1014	Davod	Feyzi	Practicing
1015	Behzad	Feyzi	Practicing
1016	Parviz	Feyzi	Non Practicing
1017	Ahmad	Ghader Pour	Practicing
1018	Kamal	Ghaderi-e-Zafraee	Practicing
1019	Karim	Ghaderi Zadeh	Non Practicing
1020	Ali	Ghassem Zadeh	Non Practicing
1021	Saeed	Ghassemi	Practicing
1022	Ghassem	Ghassemi	Practicing
1023	Nour Mohammad	Ghassemi	Practicing
1024	Abdol Hossein	Ghassemi	Practicing
1025	Abolreza	Ghassemi	Non Practicing
1026	Ali Reza	Ghassemi	Non Practicing
1027	Gholam Reza	Ghassemi	Non Practicing
1028	Ezatollah	Ghassemi	Non Practicing
1029	Hossein	Ghassemi-e-Rouchi	Practicing
1030	Mehdi Reza	Ghassemian	Practicing
1031	Gholam Reza	Ghaazi-e-Jahanian	Practicing
1032	Hossein	Ghaazi Matine	Non Practicing
1033	Mohammad Hossein	Ghaazi Morsheyee	Practicing
1034	Ali Akbar	Ghaazian	Non Practicing

1035	Mohammad	Ghaboul	Practicing
1036	Saaed	Ghadak Pour	Practicing
1037	Tahereh	Ghodoussi	Non Practicing
1038	Majid	Ghadiyani	Practicing
1039	Mashallah	Ghorbanali-e-Allahyari	Practicing
1040	Mohmmad Hossein	Ghorbani	Practicing
1041	Mohmmad Ebrahim	Ghorbani-e-Farid	Non Practicing
1042	Seyyed Abdollah	Gharashi	Practicing
1043	Masoud	Gharebaghi	Non Practicing
1044	Mohammad	Gharib	Practicing
1045	Ali	Ghorayshi-e-Teybi	Non Practicing
1046	Mohammad Taghi	Ghezel Bash	Non Practicing
1047	Keyhan	Ghazvinian	Practicing
1048	Mahmoud	Ghazavee	Practicing
1049	Mohammad	Gholi Zadeh	Practicing
1050	Mohammad	Gholi Zadeh	Practicing
1051	Mehrdad	Ghamari	Practicing
1052	Hamid Reza	Ghannad	Practicing
1053	Mehrdad	Ghanbari	Practicing
1054	Abdolrahim	Ghanbari-e-Baghestan	Non Practicing
1055	Morteza	Ghand Chi	Practicing
1056	Mohammad Ali	Ghandari	Practicing
1057	Abdolmajid	Ghandriz	Practicing
1058	Reza	Ghandi	Practicing
1059	Mohammad Ali	Ghavami	Practicing
1060	Hamid Reza	Ghahraee	Practicing
1061	Yousef	Ghiassvand	Practicing
1062	Ali Reza	Gheydari	Practicing
1063	Mehdi	Kiani	Practicing
1064	Ali	Kardar	Non Practicing
1065	Farhang	Kashef Bahrami	Practicing
1066	Manouchehr	Kazemi	Practicing
1067	Hassan	Kazemi	Practicing
1068	Nasser	Kazemi-e-Bavil	Practicing
1069	Abolghassem	Kazemi-e-Zakeri	Practicing
1070	Reza	Kamrani-e-jouymand	Non Practicing
1071	Behnaz	Kavosi-e-Sharif Abadi	Non Practicing
1072	Ali Asghar	Kabouteh	Non Practicing
1073	Mahvash	Kabiri	Practicing

1074	Hossein	Kasiri	Non Practicing
1075	Samad	Karbassi	Practicing
1076	Mehdi	Karbassian	Non Practicing
1077	Morteza	Kardmanlou	Practicing
1078	Hassan	Karami	Practicing
1079	Faloura	Karimi	Practicing
1080	Mohammad Ali	Karimi	Practicing
1081	Gholamabbass	Karimi	Practicing
1082	Mohammad	Karimi	Practicing
1083	Reza	Karimi	Practicing
1084	Mohammad Hassan	Karimi	Practicing
1085	Valiollah	Karimi	Practicing
1086	Gholam Hossein	Karimi Pour	Practicing
1087	Ali Reza	Karimi-e-Mezlaghani	Practicing
1088	Mohammad Bagher	Kasraee	Non Practicing
1089	Fereydoun	Koshani	Practicing
1090	Bahador	Keshavarz	Non Practicing
1091	Seyyed Mohammad	Keshavarzian	Practicing
1092	Masoud	Kashmiri	Practicing
1093	Majid	Keshvar Pajouh-e-Langeroudi	Practicing
1094	Pari Sima	Keshvari	Non Practicing
1095	Bahram	Kalantar Pour	Non Practicing
1096	Nasser	Kalantari-e-Khanedani	Practicing
1097	Mohammad Ali	Kamali-e- Tafreshi	Non Practicing
1098	Ali	Kamali-e-Zare'e	Practicing
1099	Mansour	Kan'ani-e-Amiri	Non Practicing
1100	Masoumeh	Kousha	Practicing
1101	Iradge	Kahrari	Practicing
1102	Hashem	Kahfi Zadeh	Non Practicing
1103	Karim	Kohan Del-e-Moghanlou	Practicing
1104	Hossein	Kiankhah	Non Practicing
1105	Majid	Kiani	Practicing
1106	Kianoush	Kiani	Practicing
1107	Amir Houshmand	Keyvanjah	Non Practicing
1108	Ramezan Ali	Keyvani	Practicing
1109	Hamid Reza	Keyhani	Practicing
1110	Abbass	Gorji	Practicing
1111	Mansour	Gorji	Non Practicing
1112	Abolghassem	Gordani	Practicing

1113	Esfandiyar	Gorshasbi	Practicing
1114	Ghassem	Gol Nassib	Practicing
1115	Mansour	Golpayegani	Non Practicing
1116	Mohammad Reza	Golchin Pour	Practicing
1117	Mahmoud	Golrokhi	Non Practicing
1118	Seyyed Reza	Golestani	Practicing
1119	Parviz	Golestani	Non Practicing
1120	Houshang	Golnari	Non Practicing
1121	Kheyrollah	Golnarian	Non Practicing
1122	Khalil	Ganjeh	Practicing
1123	Mohsen	Ganji	Practicing
1124	Javad	Gohar Zad	Practicing
1125	Sirous	Gohari	Practicing
1126	Bijan	Giah Chae	Practicing
1127	Ali Kamyar	Gilan Pour	Non Practicing
1128	Hamid Reza	Givi	Practicing
1129	Faraj	Lotfollahi	Practicing
1130	Lotfali	Lotfalian-e-Saromi	Non Practicing
1131	Khosro	Lotfi Zadeh	Practicing
1132	Hamid	La'al Pour	Practicing
1133	Saaed	La'al Ghaderi	Practicing
1134	Mohammad Taghi	Lak Kamari	Practicing
1135	Mahmoud	Langari	Practicing
1136	Morad	Momeni	Non Practicing
1137	Abdolrahim	Mapar	Practicing
1138	Ghassem	Maleki	Practicing
1139	Mahin	Mahouti-e-Safae	Practicing
1140	Masoud	Mobarak	Practicing
1141	Ali Asghar	Mottaki	Practicing
1142	Sirous	Matine Razm	Practicing
1143	Vida	Mojtahed Zadeh	Non Practicing
1144	Hamid Reza	Majdi-e-Befrouyee	Non Practicing
1145	Nasser	Mahami	Practicing
1146	Amin	Mahboubi	Non Practicing
1147	Hadi	Mohebbi	Practicing
1148	Farshid	Mohebbi	Practicing
1149	Ghassem	Mohebbi	Practicing
1150	Majid	Mehrabi-e-Jirandeh	Practicing
1151	Morteza	Mohsen Zadeh-e-Ganji	Practicing

1152	Abbass	Mohseni	Practicing
1153	Mossa	Mohseni	Practicing
1154	Abdolmajid	Mahallati-e-Kazemeyni	Non Practicing
1155	Nader	Mohammad Pour	Practicing
1156	Farborz	Mohammad Khoda Jou	Practicing
1157	Masoud	Mohammad Zadeh	Practicing
1158	Mahmoud	Mohammad Zadeh	Practicing
1159	Mohammad Bagher	Mohammad zadeh-e-Moghaddam	Practicing
1160	Seyyed Reza	Mohammad Makki	Non Practicing
1161	Ali	Mohammadi	Practicing
1162	Mehdi	Mohammadi	Practicing
1163	Ahmad	Mohammadi	Practicing
1164	Mohammad Bagher	Mohammadi	Non Practicing
1165	Khosro	Mohmmadi-e-Roudbari	Practicing
1166	Rasoul	Mohammadi-e-Salek	Non Practicing
1167	Alaeddin	Mohammadi Sarband	Practicing
1168	Mohammad Reza	Mohammadi-e-Feyz Abad	Non Practicing
1169	Mehr Angiz	Mohammadi-e-Ghal'e Sefidi	Practicing
1170	Esmaaeel	Mohammadi Kia	Practicing
1171	Mohammad Ghassem	Mohammadian	Non Practicing
1172	Hojatollah	Mohammadian Pour	Non Practicing
1173	Nasser	Mahmoud Zadeh-e-Ahmadinejad	Non Practicing
1174	Seyyed Ali	Mahmoudi	Non Practicing
1175	Mahmoud	Mahmoudi Nia	Practicing
1176	Abdolali	Mehnatian	Practicing
1177	Ali Asghar	Mehnatian	Practicing
1178	Nassrollah	Mokhtar	Practicing
1179	Seyyed Majid	Mokhtar Nejad	Practicing
1180	Gholam Hossein	Mokhtar-e-Kheyr Abadi	Practicing
1181	Ahmad	Modarres	Non Practicing
1182	Seyyed Mehdi	Modarresi Nia-e-Yazdi	Practicing
1183	Ali	Modaressi Nia-e-Yazdi	Non Practicing
1184	Abol Ghassem	Mar'ati	Practicing
1185	Kiyoumars	Moradi	Practicing
1186	Mohammad	Moradi	Practicing
1187	Parviz	Moradi-e-Hamed	Practicing
1188	Taher	Maragheh Pour	Practicing
1189	Iradge	Marhamati-e-Khameneh	Practicing
1190	Abbass	Morassa'a Neshan	Practicing

1191	Mahmoud	Moravej	Practicing
1192	Naghi	Mazra'e Farahani	Practicing
1193	Ali	Mosta'ajeran	Non Practicing
1194	Reza	Mosta'ajerani-e-Gourtani	Non Practicing
1195	Ahmad	Mosta'alami-e-Astar Abadi	Non Practicing
1196	Ali Reza	Mostaghassi	Practicing
1197	Ali Reza	Mostofi	Practicing
1198	Hassan	Masschi	Non Practicing
1199	Ali Reza	Masoud-e-Khorsandi	Practicing
1200	Reza	Mesgarha	Practicing
1201	Davod	Mesgarian-e-Haghighi	Non v
1202	Ali Asghar	Moslemi	Practicing
1203	Faramarz	Mashagh	Non Practicing
1204	Hossein	Mashayekh-e-Esfehan	Non Practicing
1205	Ghoratollah	Mashayekhi-e-Kerahvardi	Practicing
1206	Touraj	Moshtari Doust	Non Practicing
1207	Ali	Mashreghi-e-Arani	Practicing
1208	Ali	Meshkani	Practicing
1209	Baratali	Meshkani	Non Practicing
1210	Zeydollah	Mashkouti	Practicing
1211	Masoud	Meshkin Faam	Non Practicing
1212	Hossein	Mashhour	Practicing
1213	Ghobad	Moshir	Practicing
1214	Homayoun	Moshir Zadeh	Practicing
1215	Shirin	Moshir Fatemi	Practicing
1216	Ali	Mosahebian	Practicing
1217	Morteza	Masdari	Practicing
1218	Rohham	Masdaghi	Practicing
1219	Farhad	Mossafa	Practicing
1220	Zahra	Motaleb Zadeh	Non Practicing
1221	Fereydoun	Mazaheri	Practicing
1222	Reza	Mazaheri-e-Kolahroudi	Practicing
1223	Hadi	Moadi Khah	Practicing
1224	Ramin	Ma'ani	Practicing
1225	Mohammad Ali	Motamedi	Practicing
1226	Mohammad Javad	Motamedi Mehr	Practicing
1227	Pejman	Motamedian-e-Dehkardi	Practicing
1228	Reza	Mojezati	Practicing
1229	Mahmoud	Maarefat Khah	Practicing

1230	Davod	Maarefati-e-Tarani	Practicing
1231	Mehrdad	Maaroufi	Non Practicing
1232	Reza	Maasoum Zadeh	Practicing
1233	Reza	Moazami	Practicing
1234	Hamid Reza	Moallem	Practicing
1235	Hassan	Maloumat	Practicing
1236	Ali Reza	Memar-e-Montazerin	Practicing
1237	Abolghassem	Memari	Practicing
1238	Ali	Moeeni	Practicing
1239	Jaafar	Monfarfed	Practicing
1240	Ataollah	Maghbali	Practicing
1241	Parviz	Moghaddass	Practicing
1242	Mohammad Reza	Moghaddassi	Non Practicing
1243	Abdolkarim	Moghaddam	Practicing
1244	Hossein	Moghaddam	Non Practicing
1245	Hashem	Moghaddamian	Practicing
1246	Abdol Aziz	Maghsoudi	Practicing
1247	Hossein	Moghimi-e-Esfand Abadi	Non Practicing
1248	Rouhollah	Moghimi Far	Non Practicing
1249	Yadollah	Mokarami	Practicing
1250	Ali	Mekvandi	Non Practicing
1251	Esmaaeel	Mekvandi-e-Gowd Ajdar	Practicing
1252	Gholam Hossein	Mollaee	Non Practicing
1253	Mohammad Kazem	Molla Yek Sefat	Practicing
1254	Nezzamoddin	Malek Arayee	Non Practicing
1255	Shahpour	Malek Pour	Practicing
1256	Hadi	Malek Zadeh	Non Practicing
1257	Hamid Reza	Malek Askar	Non Practicing
1258	Mohammad Bagher	Maleki	Practicing
1259	Mohammad Hossein	Malekian	Practicing
1260	Morteza	Mombini	Non Practicing
1261	Mohammad Ebrahim	Montazeri-e-Jouybari	Practicing
1262	Farideh	Mansouri	Practicing
1263	Hossein	Mansouri	Practicing
1264	Mohammad Taghi	Mansouri Raad	Practicing
1265	Taghi	Mansouri Nouri	Non Practicing
1266	Seyyed Ahmad	Monazzami	Practicing
1267	Akbar	Monfared	Practicing
1268	Houshang	Manouchehri	Practicing

1269	Sasan	Manouchehri	Non Practicing
1270	Hassan	Manouchehri-e-Fard	Practicing
1271	Mohammad	Moniri	Non Practicing
1272	Mohammad Ali	Movasseghi	Practicing
1273	Ghadir	Movahed Zadeh	Non Practicing
1274	Zohreh	Moazeni	Practicing
1275	Ebrahim	Mousavi	Practicing
1276	Ahmad	Mousavi	Practicing
1277	Seyyed Kamal	Mousavi	Practicing
1278	Seyyed Amir Hossein	Mousavi	Non Practicing
1279	Mir Jaafar	Mousavi	Non Practicing
1280	Seyyed Mostafa	Mousavi	Non Practicing
1281	Seyyed Mehdi	Mousavi Pour	Practicing
1282	Seyyed Akbar	Mousavi Daavar	Practicing
1283	Seyyed Abbass	Mousavi-e-Sangaraki	Practicing
1284	Seyyed Ataollah	Mousavi Kolshani	Non Practicing
1285	Seyyed Masoumeh	Mousavi Moaf	Practicing
1286	Seyyed Hassan	Mousavi-e-Mehr	Practicing
1287	Mohammad Hossein	Mossa Panah	Non Practicing
1288	Halimeh Khatoun	Movaseli	Practicing
1289	Seyyed Abbass	Mohajerani	Non Practicing
1290	Keyhan	Moham	Practicing
1291	Gholam Hossein	Mahdavi	Practicing
1292	Ali	Mahdavi Pour	Non Practicing
1293	Mohsen	Mahdavi-e-Sabet	Practicing
1294	Mahmoud	Mehdi Panah	Non Practicing
1295	Mahboub	Mehdi Pourbehmbari	Practicing
1296	Allahyar	Mehdi Zadeh	Practicing
1297	Rouya	Mehdi Zadeh	Practicing
1298	Seyyed Ali	Mehra Avar	Practicing
1299	Ali Reza	Mehradfar	Practicing
1300	Kamran	Mehrani	Non Practicing
1301	Sasan	Mehrani	Non Practicing
1302	Razieh	Mehraban-e-Morjaee	Practicing
1303	Sirous	Mehrabani	Practicing
1304	Hossein	Mehri-e-Ali abadi	Practicing
1305	Mohammad	Mehmini	Non Practicing
1306	Ali	Miahi	Practicing
1307	Sasan	Miar Assadollah	Non Practicing

1308	Abdolamir	Mir Ab	Non Practicing
1309	Seyyed Mohammad	Mir Aftab Zadeh	Practicing
1310	Seyyed Asghar	Mir Ebrahimi	Practicing
1311	Seyyed Majid	Mir Eskandari	Non Practicing
1312	Seyyed Hassan	Mir Mohseni	Non Practicing
1313	Seyyed Samad	Mir Hosseini-e-Motlagh	Practicing
1314	Seyyed Ali	Mir Davodi	Practicing
1315	Mansour	Mirzakhani-e-Nafchi	Practicing
1316	Faramarz	Mirzaee-e-Solhi	Practicing
1317	Seyyed Hassan	Mir Sepasi	Non Practicing
1318	Morteza	Mir shams-e-Shahshahani	Practicing
1319	Seyyed Mohsen	Mir Lohi	Practicing
1320	Sadra	Mir Mohammadi	Practicing
1321	Seyyed Jahangir	Mir Miran	Practicing
1322	Seyyed Hossein	Miri	Non Practicing
1323	Amir Agha	Miri Mousavi	Non Practicing
1324	Houshang	Naderian	Practicing
1325	Mohammad Reza	Nasser Jourshari	Practicing
1326	Ahmad	Nasseri-e-Joursheri	Practicing
1327	Mahmoud Reza	Nazeri	Practicing
1328	Mohammad Ali	Nazeri	Practicing
1329	Ali akbar	Nazem Zadeh	Practicing
1330	Darab	Nazemi	Practicing
1331	Hamid	Namvari	Practicing
1332	Ali	Nahid	Non Practicing
1333	Ali Asghar	Nayebi	Practicing
1334	Khosro	Nayebi Ahranjani	Non Practicing
1335	Hossein	Nejat Bakhsh	Practicing
1336	Seyyed Shoja'a	Nejat Far	Practicing
1337	Darab	Nejati	Practicing
1338	Majid	Najjar Nejad-e-Asl	Practicing
1339	Hossein	Najjar-e-Fariz Hendi	Non Practicing
1340	Ali Reza	Najaf Pour-e-Kordi	Non Practicing
1341	Hossein	Najafi	Practicing
1342	Hassanali	Najafi Pour	Practicing
1343	Ali Asghar	Najafi-e-Mehri	Practicing
1344	Iradge	Najaffian	Practicing
1345	Mohammad	Naddaf	Practicing
1346	Ghayed	Nadoumi	Practicing

1347	Yousef	Nadili	Non Practicing
1348	Soheila	Nadimi	Practicing
1349	Abdolrahman	Nadimi Boushehri	Non Practicing
1350	Mohsen	Naraghi	Non Practicing
1351	Amir Hossein	Narimani-e-Khamseh	Practicing
1352	Farhad	Nejad Fallatouri-e-Moghaddam	Practicing
1353	Manouchehr	Nasr-e-Esfehani	Practicing
1354	Mohammad	Nasrollahi-e-Fakjouri	Practicing
1355	Mahmoud	Nosrati	Practicing
1356	Yaghoub	Nasri Sarayee	Practicing
1357	Hamid	Nassiri Afshar	Practicing
1358	Iradge	Nassiri Afshar	Non Practicing
1359	Rasoul	Nassiri-e-Khoub Dehi	Practicing
1360	Ali	Nassiri-e-Nasab Rafsanjani	Practicing
1361	Ali	Nazaari	Practicing
1362	Davod	Nazari	Practicing
1363	Reza	Nazari	Non Practicing
1364	Mohsen	Nazarian	Practicing
1365	Razmik	Nazarian	Practicing
1366	Mohammad Reza	Nazarian-e-Rostami	Practicing
1367	Ebrahim	Nemat Pajouh	Practicing
1368	Bahman	Nemati	Practicing
1369	Saeed	Nemati	Practicing
1370	Javad	Nemati	Practicing
1371	Mohammad Reza	Nemati	Non Practicing
1372	Gholamali	Naemi	Practicing
1373	Hamid Reza	Naghi Zadeh	Practicing
1374	Nasser	Naghiba	Practicing
1375	Mohammad	Namazi	Practicing
1376	Farzaneh	Navayee	Practicing
1377	Javad	Navayee-e-Noghan Neshin	Practicing
1378	Farhad	Nabakhsh	Practicing
1379	Morteza	No Bakht	Practicing
1380	Parviz	Nobahari-e-Shabestari	Practicing
1381	Mohammad Ali	Nozari	Practicing
1382	Seyyed Abdolreza (Farhad)	Nourbakhsh	Practicing
1383	Ali Akbar	Nourbakhsh	Non Practicing
1384	Mohammad	Nourzad-e-Dolat Abadi	Practicing
1385	Mohammad Ali	Nour Mohammadi-e-Abad Chi	Practicing

1386	Faramarz	Nowrouzi	Practicing
1387	Iradge	Nowravesht	Practicing
1388	Esshagh	Nouri	Practicing
1389	Peyman	Nouri-e-Boroujerdi	Non Practicing
1390	Mohammad	Nouri-e-Hosseini Abadi	Practicing
1391	Reza	Nouri-e-Rouzbehani	Practicing
1392	Yadollah	Nouri Fard	Practicing
1393	Seyyed Shariyar	Nourian	Practicing
1394	Hosseini	Nourian	Practicing
1395	Mohammad Reza	Nikbakht	Non Practicing
1396	Majid	Nikbakht-e-Sheybani	Practicing
1397	Bijan	Nik Pour-e-Khoshkroudi	Non Practicing
1398	Iradge	Nik Nejad	Non Practicing
1399	Abbass Ali	Nik Nafas	Practicing
1400	Ali	Nikkhah-e-Azad	Non Practicing
1401	Jaafar	Nikdel	Practicing
1402	Mohammad	Nikfar	Non Practicing
1403	Seyyed Abolfazl	Niknam-e-Asl	Practicing
1404	Asadollah	Nikouyee	Practicing
1405	Abolfazl	Nikoukaar	Practicing
1406	Assadollah	Nili-e-Esfehani	Practicing
1407	Nahid	Vahedi	Practicing
1408	Mohammad Hossein	Vahedi	Practicing
1409	Mahmoud	Vahedi	Practicing
1410	Kazem	Vadi Zadeh	Practicing
1411	Khosro	Vasheghani-e-Farahani	Practicing
1412	Reza	Vahid Zadeh	Non Practicing
1413	Rostam	Vahidi	Practicing
1414	Ebrahim	Vahidi-e-Elizyee	Practicing
1415	Mohammad Hossein	Vadiyee-e-Noghabi	Non Practicing
1416	Nezamoddin	Vafa	Practicing
1417	Mohammad Reza Khan	Vafayee	Non Practicing
1418	Abbass	Vafadar	Non Practicing
1419	Behzad	Vafadaran-e-Tabrizi	Practicing
1420	Ali	Vafa Zadeh	Practicing
1421	Akbar	Vaghar-e-Kashani	Practicing
1422	Behrouz	Vaghti	Non Practicing
1423	Masoud	Vakil Zadeh	Non Practicing
1424	Mir Majid	Vakil Zadeyan	Practicing

1425	Mohammad Reza	Vakili	Practicing
1426	Hossein	Vakili	Non Practicing
1427	Mohsen	Vakili-e-Taleghani	Practicing
1428	Masoud	Vakili-e-Fard	Practicing
1429	Hamid Reza	Vakili-e-Fard	Practicing
1430	Mohammad Mehdi	Vakili-e-Gilani	Practicing
1431	Mehdi	Vakilian-e-Aghouyee	Practicing
1432	Fath'ali	Valayee	Practicing
1433	Mohammad Hossein	Vali	Non Practicing
1434	Seyyed Khazrollah	Vali Zadeh	Practicing
1435	Taghi	Vali-e-Soltani	Practicing
1436	Majid	Hatef Vahid	Practicing
1437	Karim	Hatefi	Practicing
1438	Hadi	Hatefi-e-Yousefi	Practicing
1439	Khosro	Hadavi	Practicing
1440	Iradge	Hadavi	Non Practicing
1441	Ahmad	Hadavi-e-Khalaf	Practicing
1442	Masoud	Hadian-e-Jazi	Practicing
1443	Ali Reza	Hashem Zadeh	Practicing
1444	Ali	Hashem Nejad-e-Shirazi	Practicing
1445	Abbass Ali	Hashemi	Practicing
1446	Javad	Hashemi	Practicing
1447	Mir Ali	Hashemi	Non Practicing
1448	Gholam Reza	Hashemi-e-Basari	Non Practicing
1449	Najmi	Hashemi-e-Fesharaki	Non Practicing
1450	Akbar	Hashemian	Practicing
1451	Seyyed Ali Akbar	Hashemian	Non Practicing
1452	Abdollah	Hani	Practicing
1453	Mohammad Javad	Hedayati-e-Amlashi	Practicing
1454	Ali Reza	Hezareh	Practicing
1455	Asghar	Hashi	Practicing
1456	Abbass	Hashi	Practicing
1457	Mahmoud	Hamam	Practicing
1458	Sirous	Hamami	Non Practicing
1459	Hossein	Homayoun Fard	Practicing
1460	Jorj	Hambarch Yan	Practicing
1461	Hamid	Hemmad Abadi	Practicing
1462	Ali Mohammad	Hemmati	Practicing
1463	Majid	Hemmati	Practicing

1464	Bahgram	Hemmati	Practicing
1465	Mohammad Reza	Hemmati	Practicing
1466	Kianoush	Hemmatian	Non Practicing
1467	Fazlali	Hamedani	Non Practicing
1468	Mohammad	Hanajni-e-Bagheri	Practicing
1469	Garou	Hoansian Far	Practicing
1470	Ahmad	Houshmand	Practicing
1471	Ghassem	Ya Haghi	Practicing
1472	Mohammad Reza	Yade Gari	Practicing
1473	Mehri	Yari	Practicing
1474	Masoud	Yaseri	Practicing
1475	Nasser Ali	Yavari	Practicing
1476	Seyyed Ali Reza	Yahyaian-e-Bafandeh	Non Practicing
1477	Hossein	Yahyavi-e-Saeen	Non Practicing
1478	Lotfollah	Yadollahi-e-Farsani	Practicing
1479	Hamid	Yazdan Parasti	Practicing
1480	Behzad	Yazdani	Practicing
1481	Keykhosro	Yazdani	Non Practicing
1482	Mansour	Yazdanian	Practicing
1483	Maryam	Yazdi	Practicing
1484	Mahmoud	Yazdi	Non Practicing
1485	Hassan	Yazdi Far	Practicing
1486	Reza	Yaghoubi	Practicing
1487	Hadi	Yousef Zadeh	Practicing
1488	Mohammad Reza	Yousefi	Practicing
1489	Abolfazl	Yousefi	Practicing
1490	Iradje	Yousefi-e-Behzadi	Non Practicing
1491	Yousef	Yousefi-e-Por Shokouh	Non Practicing

1- Future changes in the above lists and additional details shall appear in the website of the Iranian Association of Certified Public Accountants(IACPA) at: www.iacpa.ir

2- Please kindly note for more information about accounting & Auditing standards in Iran go to: [:http://audit.org.ir/home-en.html](http://audit.org.ir/home-en.html)

3- For more information about Iran accounting & Auditing Standards find as:

3/1-EStandards Forum : <http://www.estandardsforum.org/jhtml/country/Iran/sp/88/4>

3/2- Doing Business in Iran: <http://www.dayarayan.net>

3/3-Doing Business in Iran : http://www.parstimes.com/business/doing_business_in_iran.pdf

CIRCULAR ON TAX AUDITORS' REPORTS AMENDED

Circular No.13269 issued on October 17, 2005

Considering the ambiguities on the way of implementation of Circular No.230/25559-1027 dated September 7, 2004 concerning tax auditors' reports being the subject of Article 272 of the Direct Taxation Act, the said Circular has been amended to substitute Sub-clauses 6, 7 and 8 of the Instruction given by State Tax Organization through letter No.213/467/3465 dated August 18, 2003 as follows:

Sub-clause 6 as Amended:

6. In cases where before or after issuing a tax assessment sheet, certain information or evidence shall be found in respect of concealing some income by the taxpayer concerned which shall require further investigation of the accounts books, vouchers and documents of the taxpayer or some explanations on his part shall be required, the Head of the Taxation Affairs Department shall require the official accountant or the taxpayer concerned, as the case may be, to supply the required information who shall be bound to act in the following manner:
 - 6.1 The Official Accountant shall, within one month after the date of receiving the above inquiry, examine the accounts books, vouchers and evidences. If the income has not been recorded in the accounts books, the Accountant shall report the matter to the Head of the Taxation Affairs Department. In such case, the Taxation Affairs Department shall, in accordance with the applicable regulations, proceed with issuing a supplementary tax assessment sheet in respect of the concealed income, in case the original tax assessment sheet has been already issued.
 - 6.2 If the income has been recorded in the accounts books, the official accountant shall, within one month after the date of receiving the inquiry and examining

the accounts books, vouchers and evidences, report registration of the said income in the accounts books of the taxpayer concerned by indicating the voucher number and providing a photocopy of the accounting journal voucher and its attachments, to the Head of the Taxation Affairs Department.

Should the reported information correspond with the amount of the reported concealed income, the Taxation Affairs Department shall discontinue the investigation.

- 6.3 Should the official accountant fail to reply the inquiry made by the Head of the Taxation Affairs Department, within one month after the date of receiving the said inquiry or in case the explanations and the documents furnished by the Official Accountant shall not be in line with the amount of the reported concealed income, the Taxation Affairs Department shall directly refer to the taxpayer and shall act in accordance with the provisions of the Direct Taxation Act in respect of claiming and collecting the applicable tax.

Sub-clause 7 as Amended:

7. In cases where before issuing a tax assessment sheet, it shall be necessary to investigate the documents and evidences belonging to a taxpayer pursuant to the report of the tax auditor in respect of Sub-clauses "b" (acceptable expenses and depreciation) and "c" (withholding taxes) of Article 272 of the Direct Taxation Act, the following actions will be taken.
- 7.1 The Head of Taxation Affairs Department shall make inquiry in writing from the official accountant who shall be under the obligation to provide the supplementary explanations within one month after the date of receiving the inquiry to the Head of the Taxation affairs Department. Otherwise, the Taxation Affairs Department shall proceed with the assessment and investigation of the taxable income of the taxpayer if no reply shall be provided or in case there shall be no access to the accounts books and vouchers of the taxpayer.
- 7.2 Should the reply furnished by the official account prove to be insufficient with due regard to the tax law and regulations, at the discretion of the Head of Taxation Affairs Department, the matter will be investigated at a 3-member

board comprising the representative of the Taxation Affairs Organization, the Head of Disciplinary Board of the Society of Official Accountants and a competent and experienced accountant designated by the Head of Taxation Affairs Organization. In provinces, the matter will be investigated by a 3-member board comprising the general-manager of the Taxation Affairs Department, a representative of the Society of Official Accountants and a competent, experienced accountant domiciled in the province to be designated by the Director-General of the Taxation Affairs Organization. The verdict issued by a majority of votes of the members of the above boards shall be acceptable to the Taxation Affairs Organization and the Society of Official Accountants and shall be used as the basis for finalization of the relevant case.

Note 1- Investigation by the 3-member board shall include discussions with the reporting official accountant, examination and review of the documents and evidences furnished in respect of the tax audit carried out on the matters being the subject of the inquiry made by the Taxation Affairs Department a the request made for carrying out supplementary investigations by the official accountant or the report submitted to the Board, as the case may be.

Note 2- Correspondence between the Taxation Affairs Department and the official accountant must be made through written notice or by registered mail, as the case may be.

8. In case of disputes over tax exemptions applicable to a taxpayer, the official accountant, within one month after the date of receiving an inquiry, shall provide to the Taxation Affairs Department, the photocopies of the documents, evidences and permits that have been used, in accordance with the Direct Taxation Act, as the basis for grant of tax exemption. Otherwise, in case the said documents shall not be provided or the explanations furnished by the official accountant shall not be sufficient, the Taxation Affairs Department shall take action on the basis of its authorities in respect of the tax exemption.

In cases where violations have been made by official accountants in implementation of the provisions of this circular, the Taxation Affairs Organization

shall report the violations to the Society of Official Accountants in order that same shall be examined by the Disciplinary Boards of the said Society.

A copy of the judgement to be subsequently issued by the said boards shall be sent by the Society to the Office of the Disciplinary Tax Prosecutor.

The heads of Taxation Affairs Departments and official accountants must make arrangements in order that the inquiries and replies shall be sent in such way that tax claims shall not become time barred. Otherwise, the loss suffered due to time barring of tax claims, by the Government, shall be shouldered by them.

Gholam'Reza Haydari Kord Zanganeh

THE CRITERIA AND PROCEDURES FOR PREPARING TAX AUDIT REPORTS BY Certified ACCOUNTANTS AND AUDITING FIRMS

Ministry of Economy and Finance
Taxation Affairs Organization

Letter No.232/269/19032 Dated May 13, 2009

Addressed to the Iranian Association of Certified Public Accountants (IACPA)

Dear Sirs

With due consideration of the amendments made to Articles (5) and (6) of the Executive By-Laws of Note 4 of the Law on the Use of Specialized and Professional Services of Competent Auditors Acting as Official Accountants, please find, attached to this letter, a revised format Tax Audit Report made in accordance with Sub-clause (d) of Article 272 of the Direct Taxation Act¹.

¹ Article 272 of the Direct Taxation Act: The Auditing Organization of Islamic Republic of Iran, the chartered accountants and the auditing institutes membering the Chartered Accountant Society which are in charge of duties including auditing, legal inspection or auditing of the entities, shall be required, if so requested by the said entities, to draw up and prepare a Taxation Auditing Report in conformity with the sample form which shall be provided by the State Taxation Affairs Organization, and put the same at the disposal of the taxpayers in order that they submit such reports to the Taxation Affairs Administration concerned. The said report shall include the following:

Please instruct the official accountants as well as the auditing firms that are members of your Society to exclusively use the attached format when drawing up tax auditing reports.

Ali Akbar Arab'mazar (Sgd.)

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The Audit Organization as well as all official accountants and auditing firms that are members of the Iranian Association of Certified Public Accountants(IACPA)shall be under the obligation to precisely fill in the attached format report of the tax audit of companies and other legal entities in compliance with auditing norms and tax laws and regulations, including the following points that must be taken into consideration:

1. The Direct Taxation Act shall be used as the basis for assessment of taxable income. Where necessary, other applicable laws, including the Commercial Code, Public Accounts Law, annual budget bills, the articles of association (in the case of government companies) as well as accounting norms, to the extent

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- a. Making comments as for the sufficiency of the accounting documents, vouchers and evidence for auditing purposes, in conformity with the provisions laid in the present Act as well as the applicable rules and regulations, duly observing the accounting criteria, principals and standards.
 - b. Determination of the taxable income on the basis of the provisions made in the present Act as well as the relevant rules and regulations.
 - c. Making comments as for withholding taxes which, by virtue of the Law, the taxpayer is required to deduct and duly pay the same to the State Taxation Affairs Organization.
 - d. Other instances and cases as specified in the format Tax Audit Report by the State Taxation Affairs Organization.

Note 1: The Taxation Affairs Administration shall accept the Taxation Auditing Report without further review and examination and shall proceed to issue the tax assessment notice in conformity with the applicable regulations. However, the Taxation Auditing Report shall be accepted only if, when submitting the Taxation Auditing Report to the relevant Taxation Affairs Administration,→
← the taxpayer shall attach to the said Report, the fiscal auditing report in respect of the financial statements drawn up and prepared, according to accounting standards by the same chartered accountant or the auditing institute, simultaneous with submission of the tax return, or maximally within 3 months after the date of expiry of the respite laid down for submission of the tax declaration.

Note 2: The National Taxation Affairs shall be authorized to assign to the chartered accountants or auditing institutes, the responsibility of auditing of the financial statements and preparation of taxation reports required by the natural persons and legal entities. In this case, the relevant fees shall be paid, in conformity with the applicable rules and regulations, by the State Taxation Affairs Organization.

that such norms shall not be in contradiction with the Direct Income Tax, may be used as the basis for assessment of taxable income.

2. In assessment of the taxable income (profit) where no explicit provisions exist in the Direct Income Tax but in some other laws there shall exist explicit provisions regarding such assessment, the other explicit provisions shall be used as the criteria for assessment. Should there exist ambiguity, the issues in question shall be made clear, respectively, by reference to the circular letters and directives issued by the Taxation Affairs Organization, verdicts issued by the Taxation High Council and accounting norms.
3. In determining the taxable income (profit), the conditions and provisions laid down in respect of tax deductible expenses and depreciations in Chapter II, Book IV (Articles 147 to 151) of the Direct Taxation Act and the decrees of the Council of Ministers and the Minister of Economy and Finance, as the case may be, shall apply to tax deductible expenses.
4. If, a tax auditor concerned, in implementation of Sub-clause (a) of Article 272 of the Direct Taxation Act shall come across certain irregularities that shall not render the accounts books unacceptable and assessment of the actual income of the taxpayer concerned shall be still possible, in spite of the said irregularities, the tax auditor shall describe the irregularities in his report while determining the taxable income. If the tax auditor finds the accounts books to be unacceptable for the purpose of assessment of the taxable income of the taxpayer concerned or in case the accounts books shall be unacceptable due to legal reasons and violations of the pertinent regulations, the tax auditor shall declare his/her opinion in writing and by making reference to the proof and evidence in this regard, to the Taxation Affairs Department concerned. In such case, the reporting official accountant shall not be under any obligation to prepare a tax audit report. Only the Taxation Affairs Department that received the said report shall be bound to investigate the matter and assess the taxable income subject to taxation.
5. In case of failure of a taxpayer to file returns with the Taxation Affairs Department concerned comprising the balance sheet and the profit and loss account or the income and expenditure account and profit and loss account, as

the case may be, within the respite and the time fixed for filing the returns, investigation of the matter and assessment of the taxable income shall be carried out by the Taxation Affairs Department concerned.

6. If, at any time prior to or after issuing tax assessment sheet, certain information and documents in respect of fiscal activities of a taxpayer shall be discovered as a result of which it shall become necessary to review the accounts books, vouchers and documents of the taxpayer concerned as well as the complementary explanations of the tax auditor, the Head of Taxation Affairs Department concerned shall inform the tax assessor of the details of the said information and documents in writing and the following actions shall be taken:
 - a) The Tax Auditor shall review the accounts books as well as the pertinent vouchers and documents within one month after receiving the enquiry above. If the Tax Auditor comes to the conclusion that the said fiscal activity of the taxpayer concerned has not been registered in the accounts books, the Tax Auditor shall inform the matter, in writing, to the Head of Taxation Affairs Department who shall be then bound to take necessary actions in accordance with the applicable laws and regulations on the basis of the said reply given by the Tax Auditor.
 - b) If the said fiscal activity has been registered in the accounts books, the Tax auditor shall inform the matter, in writing, to the Head of the Taxation Affairs Department concerned by supplying complementary explanations and indicating the voucher number and providing photocopies of the accounting voucher and supporting documents.

If the reply given by the Tax Auditor, with due regard to the latter part of Note (1) of Article 272 of the Direct Taxation Act, and the vouchers and supporting documents supplied by the Tax Assessor as well as the complementary explanations, in the opinion of the Head of Taxation Affairs Department shall not be in line with the applicable regulations, he shall refer the issue to the 3-member Board being the subject of Sub-clause (b), Note (1) of Article (6) of

Note (4) of the Law on the Use of Specialized Services of Competent Official Accountants as Amended².

- c) If the Tax Auditor shall not furnish the reply to the enquiry made by the Head of Taxation Affairs Department within one month after the date of receiving the enquiry, the Taxation Affairs Department shall make enquiry directly from the Taxpayer concerned or shall refer to the taxpayer and shall proceed according to the applicable laws and regulations.
7. Those who entrust the task of carrying out tax auditing of their accounts to official accountants, auditing firms or the Auditing Organization, shall be under the obligation to supply a copy of the agreement they conclude for the purpose of their tax audit together with the tax returns they file with the Taxation Affairs Department.
8. The Taxation Affairs Department shall accept the tax audit report without investigating its contents. Such acceptance shall be contingent on concurrent and simultaneous submission of the tax audit report together with filing the tax returns or submitting the said report to the Taxation Affairs Department within a maximum period of three months after the date of expiry of the respite allowed for filing tax returns. If, prior to issuing tax assessment sheet, complementary explanations of the tax auditor shall be necessary in respect of Sub-clause (b) i.e. tax deductible expenses and depreciation and Sub-clause 9c) i.e. withholding taxes and salaries or in respect of tax exemptions, the Head of Taxation Affairs Department shall make enquiry, in writing, from the Tax Auditor concerned by providing the details of the issue in question. The said enquiries shall be processed in the following manner:
- a) The Tax Auditor shall supply the required complementary explanations to the head of Taxation Affairs Department within one month after receiving the enquiry. Otherwise, the Tax Auditor shall inform that he was not able to gain access to the accounts books, vouchers and documents of the taxpayer concerned. In such case, the Taxation Affairs Department shall make enquiry directly from the taxpayer concerned and/or shall refer to the taxpayer directly
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to investigate the issue to assess the taxable income as well as the withholding taxes payable by the said taxpayer.

- b) If, the opinion of the tax auditor, with due regard to the provisions of the latter part of Note (1) of Article 272 of the Direct Taxation Act shall not be acceptable, in accordance with the applicable tax laws and regulations, the matter shall be referred to the Board comprising the representatives of the Taxation Affairs Organization, the High Council of the Iranian Association of Certified Public Accountants(IACPA)(the Representative of Auditing Organization in charge of tax audit reports of the said organization) and one of the official accountants to be designated by the Head of Taxation Affairs Organization.

The above Board's sessions shall have quorum in presence of all members. Decisions of the Board shall be adopted by a majority of the votes of the members and shall be acceptable to the Taxation Affairs Organization, the Iranian Association of Certified Public Accountants(IACPA)and the Auditing Organization. The said decisions shall be the basis of settlement of any dispute regarding the relevant case.

9. Any and all declared incomes or the incomes noticed by a tax auditor, including the income earned through conversion of foreign currency assets or liabilities, shall be subject to taxation unless legal proof evidencing the exemption of some or all of such incomes shall be provided or in case the tax shall apply in a specific manner (such as the cases where according to the regulations of the Direct Taxation Act tax shall apply at a fixed rate for final transfer of property, key-money and stocks as well as tax applying to the profit earned through investments, etc.) and the income earned by a legal entity, according to the provisions of Article 105 of the Direct Taxation Act as Amended shall be excluded from the income tax of legal entities.
10. In the case of adjustments, all credit items and entries of the annual adjustments account must be added to the taxable income unless these have been already in the taxable income of the previous years, in one way or another, or in case such items shall be exempt from taxation or in case such items shall be registered in the book to offset expenses that were not

acceptable to tax authorities and were already deducted from expenses. Also, the debit entries in the annual adjustment account that shall be acceptable, by their nature, if these were not registered previously as expenses, shall be included as acceptable expenses.

11. The losses resulting from those activities whose incomes, according to certain laws and regulations, are exempt from payment of tax, or have been made subject to a separate tax rate, may not be deducted from normal incomes. Also, the expenses related to any such incomes may not be accepted as tax deductible. It should be noted that in case the expenses pertaining to the said incomes have not been entered and registered in the accounts books, separately, the share of tax exempt expenses of the said tax exempt activities and the share of normal expenses of taxable activities, as well as the expenses of those activities that will be taxed at fixed rates, must be calculated by using appropriate methods.
12. Further, the tax audit work sheets must be kept in a separate file (by the tax auditor) to be named as the Tax Dossier. A summary of the tax status of each year shall also be filed in current and permanent records and archives. In case of enquiry by the Taxation Affairs Department in respect of auditing records, photocopies of the said work sheets, checklists, third party confirmations, etc. must be submitted by the tax auditor concerned.
13. If a tax auditor, in his examination, shall come across the instances that cannot be explained within the space provided in the format, the tax auditor shall provide his explanatory notes in separate sheets to be annexed to his format report.
14. The tax audit report that shall be drawn up according to this present format, together with the backup documents pertaining to the tax audit report, must be submitted to the taxpayer concerned in order that the taxpayer shall submit the said report to the Taxation Affairs Department.
15. Considering that access to the balance sheet, profit and loss account and other documents and vouchers and information shall be necessary for the purpose of conducting a tax audit, the Taxation Affairs Departments concerned shall be

bound to offer the required cooperation in case of reference by the tax auditor and shall provide all the tax files and records to the said tax auditors. However, in case of any problem in this regard, including any legal, executive or administrative problems, the said tax auditors may refer to the Taxation Affairs Organization's deputies concerned, as the case may be, in order to remove any obstacle.

In the Name of God

Tax Audit Report under Article 272 of the Direct Taxation Act

Preamble and Limits of Examination

1. This is to confirm that the undersigned conducted a tax auditing of the tax returns, balance sheet, profit and loss account as well as the Tables attached to the above pertaining to (Taxpayer's name) for the fiscal year that ended on after these were drawn up by the Board of Directors of the said entity and duly confirmed. The undersigned had the task of expressing opinion in respect of completeness and conclusiveness of the accounting vouchers of the above taxpayer for the purpose of tax auditing, assessing the taxable income and making acknowledgement in respect of deducting and paying the withholding taxes by the taxpayer above mentioned.

The above task has been accomplished by examination of the fiscal statements, accounts books, vouchers and supporting documents of the above taxpayer for the purpose of drawing up this present tax audit report dated.....

- The auditing work carried out by the undersigned has been carried out according to the criteria laid down in the Direct Taxation Act of March 1988 as Amended on February 15, 2002 as well as the pertinent regulations, auditing norms, decrees of the Taxation Affairs Organization and auditing directives.

The above principals require that the examination by the undersigned shall be planned and carried out in such way to provide reasonable assurance in the attainment of the purposes of tax auditing in the implementation of the purport of Article 272 of the Direct Taxation Act in respect of the documents described in Para (1) above.

This present auditing covers the examination of the proof and evidence supplied as the backup for the amounts and information provided in the said documents and their compliance with the Direct Taxation Act in such way that reasonable basis shall be provided for expressing opinion on the true nature of the accounts.

Part I- Details Pertaining to the Taxpayer

1. Personal details of the taxpayer according to official documents

Company Name and Surname	Registration No./ Id Carnet No.	Place of Registration/ Issue	Date of Registration / Issue			Economic Code No.
			Day	Month	Year	

2. Address:

2-1 Address / Economic Activity:

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Tel. Postal Code

8. Whether the Shareholder(s) Also Act as Directors

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9. Number of Branches / Address

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Number of Rep. Offices / Address

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Number of Stores / Address

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Part II-

1. The fiscal year of the Company / Entity Starts on and ends on

2. Details Regarding Tax Returns / Balance Sheet / P+L Account

Date of Filing	No. of Filing	Total Incomes Declared	Profit (Loss) Declared		Taxable Income	Tax Amount Declared
			Profit	Loss		

3. Information Regarding the past Five Years

Tax Year	Annual Procurements	Annual Sales	Mode of Examination	Profit (loss)	Taxable Income	Finalized Tax

4. Notes on Shareholders Details / Number of Bearer Shares / Addresses / Etc.

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Part III- Notes Regarding Accounts Books, Vouchers, Documents

1. The List and details of the books during the Year

a. Books collected and sealed at Companies Registry

Journal Ledger No. Sealed on Volumes

General Ledger No. Sealed on Volumes

The number and date of sealing Receipt at companies registry

b. Other Books, Subsidiary Ledgers, Etc.

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c. Accounting system and software used

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2. Compliance with the Law in respect of books

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3. List of books collected during the current year

Journal Ledger Date Total Debtor Entries

General Ledger Date

4. Whether the books have been inspected according to Article 181 of the Direct Taxation Act during the current year. If yes, What was the status

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5. Results of Fiscal Audit Report

The accounts of the tax payer in the pertinent report have been:

Unqualified qualified Adverse Disclaimer

Part IV- Notes Regarding the Accounts

1. Discrepancies in Opening/Closing Balances

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2: Main Accounting Procedures/Changes/Effects of Changes on Showing the Incomes

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3. Control of Balances of Accounts in Journal Ledger and General Ledger in Respect of Entries

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4. Notes on Accounts Balances

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5. Discrepancies/Reconciliation in the Books and Bank Statements and Turn-over Account

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6. Notes on Shareholders/Partners Current Account and Their Withdrawals

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7. Notes on Accuracy of Cash Account/Exit of Cash/Credit Balance of Cash Account

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8. Transactions Involving Financing/Details

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9. Details of Exports/Imports and Effects Thereof on the Taxation/Discrepancies

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10. Notes Regarding the Quantitative and Rials Value of the Materials Processed / Added Values / Pricing / Taxation / Effects on Profit + Loss at Year End

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11. Notes on the Cost Prices of Manufactured Goods / Standard Certificates / Compliance with Waste Standards and Effects of Such Deviations on the Profit and Taxation

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12. Depreciation of Assets / Compliance with Applicable Regulations and Effects Thereof on Taxation

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13. Notes on Changes in Assets and Effects Thereof on Taxes

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14. Determining the acceptable portion of pre-opening expenses as well as the non acceptable expenses during the said period that must be added to the income earned during the pre-opening and commissioning period, during the year of auditing of accounts.

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15. Separate tax audit reports for each one of the independent branches of the entity and the results of the said reports

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16. Verification and reconciliation of the fiscal data and documents in the tax file (customs permits checked against tax statements and notices collected from various tax departments, tax assessors or other authorities as well as the contradictions and discrepancies found in the said documents)

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17. Opinion to be given respect of the tax audit and fiscal audit contract filed with the tax returns during the year of examination:

Type of Contract	Contract No.	Date of Signature	Contract Value	No. & Date of Receipt
Report on fiscal auditing				
Report on tax auditing				

Notes:

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18. Other necessary details that in the opinion of the tax auditor concerned must be taken into consideration for the assessment of the taxable income as well as the amount of tax payable by the taxpayer concerned.

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19. Investigation of reserve accounts as well as the indication of reserves made of taxable / non taxable income sources and the reserves transferred to the P+L/ capital / dividends accounts

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20. Compliance with the provisions of Article 169 of the Direct Taxation Act regarding the application of the means and methods and invoices on record

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Part V- Transactions Pertaining to Third Parties

Opinion regarding the abstract of seasonal transactions during the year of examination

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Part VI- Activities of the Taxpayer Legal Entity

Opinion on the sources of income during the fiscal year

Source of Income	Amount	Explanatory Notes

- The activities subject to payment of a fixed tax, or those activities the applicable tax of which has been paid already and opinion in respect of the mode of payment or nonpayment of the said taxes

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Part VII- Withholding Taxes

Indication of whether the taxpayer concerned has fulfilled his obligations regarding withholding taxes and the list of such taxes paid according to the Table in the next page that must be filled in by the tax auditor

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Information on withholding taxes duly paid during the fiscal year

No.	Payee	Date of Payment	Subject	Amount	Applicable Tax	Receipt No.
1						
2						
3						
4						
5						
6						
7						
8						
9						

12									
13									
14									
15									
16									
17									
18									
Total									

Part VIII- Examination of Salary Expenses, and Taxes

a. The account of salary expenses and taxes checked. Total salaries paid according to the books amount to Rls. the taxes of which amounting to Rls. has been withheld and paid to the authorities concerned.

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b. No. payroll lists have been submitted on the following salaries and wages: Rls. of salaries with the applicable tax of Rls.

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c. The difference in the amounts paid as salary tax and the actual applicable tax is the sum of Rls.the applicable penalty of which amounts to Rls. according to the Table below.

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Table of Salary Tax Shortages or Discrepancies

Month	Total Salaries	Applicable Salaries	Date of Payment	Applicable Tax	Taxes Paid	Amount Due	Balance Due	Penalties
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8														
9														
10														
11														
12														
13														
14														
15														
16														
17														

Notes:

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d. Instances to be taken into consideration in the investigation of taxes of the future years.

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Part X- Exemptions

Exemptions with indication of the time, period, type, etc. - by indicating the basis of such exemptions

Type of Exemption	Operation Permit No.	Commencement Date	Period	Permit No.	Exemption Certificate No.	Amount (Rls.)

Total							
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Part XIII- Costs and Expenses Rejected

No.	Voucher No.	Description	Reasons for Rejection	Amount (Rls.)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
No.	Voucher No.	Description	Reasons for Rejection	Amount (Rls.)
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

6				
7				
8				
9				
10				
Total	--	--		

2. Items for which the taxpayer concerned did not supply documents and evidence, the tax of which may be assessed on arbitrary basis according to the latter part of Article 97-2 of the Direct Taxation Act

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Part XVI- Table of Taxable Income (Profit)

1) Taxable Income

Amount in Rials

Profit (Loss) as per the P+L A/C			
To be added thereto			
Expenses not accepted	Fictitious		
	Others		
Dr/Cr Items Adjusted			
Items taxed on arbitrary basis			
Others (reference to ...)			
Total			
Taxable income before tax exempt items			

Less		
a) Tax exempt items		
b) Incomes for which there is a fixed tax		
1)		
2)		
3)		
4)		
c) Items under Article 105 – Note 5 of DTA		
1)		
2)		
d) Depreciated losses of previous years		
Transferred from ...		
Taxable income/confirmed loss		

2) An abstract of taxable incomes and applicable taxes

Item	Description	Taxable Income	Applicable Tax	Exemption	Tax payable
1	Income Tax				
2	Salaries & Wages				
3	Withholding Tax				
4	Others				
Total					

2. Description of the effects of fiscal auditing on tax auditing of the accounts of the taxpayer concerned

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In the opinion of the undersigned, the accounting vouchers and documents of Messrs., from the perspective of tax auditing, have proved to be sufficient and complete in accordance with the provisions of the Direct Taxation Act and the criteria governing the accounting processes.

According to tax auditing I carried out in respect of the accounts of Messrs., I am of the opinion that the documents and records produced by Messrs. are not sufficient and complete for the purpose of determining the taxable income of the said taxpayer for the fiscal year that ended on

Further, the documents and evidence above described are not sufficient to determine the amount of the withholding taxes that should have been withheld and paid by the taxpayer above named.

b. On Determining Taxable Income

1. In the opinion of I, the undersigned, the taxable income/losses declared in the tax returns of Messrs. for the year that ended on in the amount of Rls. is correct and I hereby confirm the said amount.

2. In the opinion of I, the undersigned, the taxable income/losses declared by in the tax returns of the fiscal year that ended on is hereby fixed to be Rls. on the basis of the Table of Arbitrary Taxable Incomes.

3. In the opinion of the undersigned, with due regard to the fact that Messrs. are not in a position to remove the ambiguities in respect of the matters above described, it is not possible to determine the taxable income of the said taxpayer. The said taxable income may only be assessed by the Taxation Affairs Organization in accordance with the applicable regulations.

c. On Compliance with the Regulations Governing Withholding Taxes

1. I have not come across evidence that the taxpayer concerned has been under the obligation to deduct and withhold taxes/has not failed to deduct any

withholding/paid lump-sum taxes in accordance with the applicable laws and regulations.

2. In my opinion, with due regard to the instances described in my report, Messrs. failed to deduct and withhold the applicable withholding taxes, in accordance with the law.

Other necessary explanations

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This tax auditing report has been made and compiled at the request of In line with enforcement of the provisions of Article 272 of the Direct Taxation Act by Member of the Iranian Association of Certified Public Accountants (IACPA) No. On pursuant to Agreement No. Dated

Name of Auditing Firm.....
Seal

Name of Certified Accountants and partner
Signatures

* * *

Bylaw of procedures increases guarantees of executive and support auditing.

Council of Ministers Decree No.K39039T26510 Dated April 29, 2009

Article 1- In this present Regulation, the expressions below shall convey the meanings ascribed to them as follows:

A. Those Falling under These Provisions: All natural persons and legal entities mentioned in Sub-clauses (a) to (g) of Article 2 of the Executive By-Laws on the Use of Professional Services of Official Accountants, approved 2000(*).

B. Audited Financial Statement: A financial statement audited by Audit Organization or members of the Iranian Association of Certified Public

C. MEF: Ministry of Economy and Finance.

Article 2- The executive organizations mentioned in the Law on the

Management of Civil Services, approved 1386(2007), shall be under the

Obligation to refrain from entering into and sign contracts with amounts in

Excess of ten times the value of large transactions as defined in the Law of

Tenders, approved 1383(2004), with those falling under these provisions devoid of audited financial statements.

Article 3- The Assistant to the President in Charge of Planning and Strategic Supervision shall be under the obligation to make any sort of accreditation and ranking of the contractor companies and individuals and consultants subject to submission of their audited financial statements.

(*)The said natural persons and legal entities include the companies accepted at the Stock Exchange, public joint stock companies, branches and representative offices of foreign companies, public companies and their affiliates and subsidiary companies, the natural persons required to maintain statutory accounts books, etc.

Article 4- Newly established companies shall be exempt from the obligation to submit their audited financial statements during the first year after the date of their establishment. Instead, they said companies shall submit their business plan for Their first three years after their establishment, duly notified to their auditors.

Article 5- Securities and Exchange Organization of Iran (SEO) shall be bound to refrain from accepting the stocks of the companies devoid of audited financial statements as well as their affiliates and subsidiaries. In the case of the companies already accepted to the Stock Exchange, transactions regarding their portfolio shall stop within 6 months after the date of notification of this Regulation in case of their failure to comply with the provisions herein contained.

Article 6- The Taxation Affairs Organization shall be under the obligation to examine the tax returns filed by those falling under the provisions of this present Regulation only in case they said tax returns will be submitted together with audited financial statements. The applicable tax will be otherwise assessed on arbitrary basis if there shall exist no such audited financial statements.

Article 7- Grant of any credit facilities to those falling under these provisions devoid of audited financial statements shall be prohibited. The said applicants of credit facilities, in addition to supplying audited financial statements, shall be under the obligation to submit a detailed report in respect of the amount of foreign exchange facilities required by them together with the required supporting evidence, duly confirmed by the auditor concerned, to the bank or the credit institute that is expected to grant the requested facilities. The Central Bank of Islamic Republic of Iran shall be in charge of due implementation and enforcement of the requirements of this present Article.

Article 8- Any repatriation of out flow of foreign exchange on account of the whole or a part of any income, principal amount of capital as well as the profits accrued thereon, royalty, the installments of repayment of foreign currency facilities and the like instances by those falling under the provisions of this Regulation shall be governed by the requirements herein mentioned.

Article 9- In order to boost the level of the quality, precision and speed of supplying auditing and inspectors services, the Auditing Organization shall be under the obligation to provide the necessary conditions for employment of new technologies used in auditing profession, in Iran, within two years after the date of approval of this present Regulation through preparation and supply of the required professional software, employment of professional workforce, making proper equipments, hardware and software available, and arranging the relevant academic courses and training.

Note- President's Assistant in Charge of Planning and Strategic Supervision shall be under the obligation to provide necessary assistance including the provision of necessary funds through budgetary allocations in the National Budget Bill, in order that the required financial resources for implementation of the provisions of this Article shall be made available.

Article 10- The Ministry of Science, Research and Technology, in line with boosting the quality of auditing services and alleviating the needs of the country, shall be under the obligation to revise the syllabuses of university courses in the fields of accounting and auditing. \

Article 11- The State Organization for Registration of Deeds and Property shall be under the obligation to proceed with the registration of auditing firms after permit to be given in this regard by the Iranian Association of Certified Public Accountants (IACPA).

The Registrar of Companies shall likewise refrain from the registration of the Resolutions adopted by general meetings of those falling under these provisions if the legal inspectors appointed through the minutes of general meetings of those falling under these provisions shall not be chosen from among the auditors listed by the Iranian Association of Certified Public Accountants (IACPA).

Article 12- In order to boost financial discipline by government companies and profit making organizations and to organize accounting software used by the said entities, MEF shall be under the obligation to draw up the relevant Directive by taking opinion from the Auditing Organization as well as the InfoTech High Council and notify the said Directive within six months.

Article 13- MEF shall be the authority to settle differences and disputes among the companies falling under these provisions. This present Regulation has been confirmed by His Excellency, the President of the IRI.

This decree has been confirmed president on dated April 28, 2009

Parviz Davoodi – First Assistant of the President