

Article 13. Participation of society

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

- (a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;
- (b) Ensuring that the public has effective access to information;
- (c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;
- (d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to such restrictions as shall only be such as are provided for

CIVIL SOCIETY REPORT

on the implementation of

Chapter II (Prevention) & Chapter V (Asset Recovery) of the

UNITED NATIONS CONVENTION AGAINST CORRUPTION

IN IRAQ

by Investigator Organization for the Rule of Law

Acknowledgements

With the aim of contributing to the national UNCAC review in Iraq in its second cycle, this parallel report was written by Investigator Organization for Supporting the Rule of Law and Democracy (IOL), using the guidance materials and report template designed by the UNCAC Coalition and Transparency International (TI). The report was supported by the UNCAC Coalition, made possible with funding provided by the Norwegian Agency for Development Cooperation (Norad) and the Ministry of Foreign Affairs of Denmark (Danida), as well as with funding by the National Democratic Institute (NDI).

The findings in this report represent the views of the authors and do not necessarily reflect the views of the UNCAC Coalition or the donor organizations whose financial and technical support made this report possible.

Every effort has been made to verify the accuracy of the information contained in the report and all details were believed to be correct up to and including June 2025.

Although the report drew its materials and information from multiple sources, we are particularly grateful to the Federal Commission of Integrity (FCOI), the Kurdistan Region Commission of Integrity (KCOI), the Kurdistan Region Anti-Money Laundering Office (KAML), and the Kurdistan Region Board of Supreme Audit.

The following IOL staff members authored this report:

Dr. Ahmed Miran Ameen is a university professor who earned his Ph.D. in International Comparative Criminal Law from Cairo University, Egypt, in 2014. He is both an academic and a committed civil society and human rights practitioner, with extensive legal expertise in civil rights and the protection of vulnerable and minority groups. Dr. Ahmed also serves as a judicial investigator, bringing over 24 years of experience with the Judicial Council.

In 2016, he founded the Investigator Organization for the Rule of Law (IOL), where he has served as Chairperson since its inception. Dr. Ahmed serves as the CEO of IOL and is the lead supervisor for the preparation of this report.

Mr. Rahim Hassan Al-Akeili is a retired judge who served in Iraqi courts from 1997 to 2013. He was Chairman of the Federal Commission of Integrity from 2008 to 2011 and has nine published books. He worked as an expert with UNDP to analyze the Kurdistan Region Integrity Commission Law and develop its internal legal frameworks, including internal regulations, investigative instructions, code of conduct for regional employees, and conflict of interest instructions during 2013 and 2014. In 2024, he collaborated with the German GIZ organization to develop an anti-corruption curriculum for schools in Iraq, based on the United Nations Convention Against Corruption.

Currently, he works with the Popular Aid Organization (PAO) as an expert. He also works as a consultant for the Investigator Organization for the Rule of Law (IOL).

Mr. Muzaffar Yassin Saadoun holds a Master's degree in Business Administration. He previously worked as a lecturer at the Technical Education Board, then became the Director of the Education Department at the Federal Commission of Integrity, and later served as the Inspector General at the Ministry of Education. He is currently a lecturer at the Department of Business Administration in the Al-Turath University and has authored numerous research papers published in specialized local, Arab and international scientific journals, including papers in Scopus.

The IOL contracted with Mr. Yassin to help the main author of the report collect information and facilitate meetings at the federal level.

Ms. Chinar Sarkash Ahmed is a lawyer, having obtained a diploma in Legal Administration in Baghdad from 1996 to 1998 and earned a Bachelor's degree in Law from the Mustansiriya University in the academic year 2003-2004.

The IOL contracted with Ms. Chinar to help the main author of the report collect information and facilitate meetings at the Kurdistan Region level.

The report was reviewed by Miguel Feres Rodrigues Filho, Ana Revuelta Alonso and Danella Newman from the UNCAC Coalition.

Investigator Organization for Supporting the Rule of Law and Democracy

60 M Road, Rasheed Building, Apt 1, Floor 4, Erbil - Iraq

Website: <https://investigator-iol.org/>

Facebook: <https://www.facebook.com/iolorg/>

LinkedIn: <https://iq.linkedin.com/company/iol-organization>

Instagram:

https://www.instagram.com/iol_org/p/CqP6MZfltC/?_d=1%2F&img_index=1
<https://x.com/iolorg>

The Investigator Organization for the Rule of Law (I.O.L)¹ is an independent, non-governmental, and non-profit organization that supports the independence of the judiciary and enables the establishment of the principle of the rule of law. It seeks to reform the legislative and legal system in line with developments in society and in harmony with democracy and human rights, in accordance with international standards, instruments, and obligations.

In cooperation with the UNDP, the IOL developed a project to combat corruption in the Kurdistan Region in 2022.

The organization's strategy is based on five pillars, including combating corruption. In partnership with UNFPA and the Commission of Integrity of the Kurdistan Region, IOL developed the Code of Conduct for lawyers and judges in the Kurdistan Region in 2024.

¹ - <https://investigator-iol.org/about-us/>.

Table of Contents

Abbreviations	1
List of Persons Consulted	2
I. Introduction	4
II. Executive Summary	6
III. Assessment of the Review Process for Iraq	21
IV. Assessment of Implementation of Chapter II and Chapter V	24
4.1 Chapter II	24
4.1.1 Article 5 – Preventive Anti-Corruption Policies and Practices	24
4.1.2 Article 6 – Preventive Anti-Corruption Bodies	27
4.1.3 Article 7 – Public Sector Employment	31
4.1.4 Article 7.3 – Political Financing	35
4.1.5 Articles 7, 8 and 12 – Codes of Conduct, Conflicts of Interest and Asset Declarations	39
4.1.6 Articles 8.4 and 13.2 – Public Reporting and Protection of Whistleblowers....	43
4.1.7 Article 9.1 – Public Procurement	44
4.1.8 Article 9.2 and 9.3 – Management of Public Finances	47
4.1.9 Articles 10 and 13.1 – Participation of Society and Access to Information	48
4.1.10 Article 11 – Judiciary and Prosecution Services	53
4.1.11 Article 12 – Private Sector Transparency	56
4.1.12 Article 14 – Measures to Prevent Money Laundering	59
4.2 Chapter V	65
4.2.1 Articles 52 and 58 – Anti-Money Laundering	65
4.2.2 Articles 53 and 56 – Measures for Direct Recovery of Property	75
4.2.3 Article 54 – Confiscation Tools for the Recovery of Property	77
4.2.4 Articles 51, 54, 55, 56 and 59 – International Cooperation for the Purpose of Confiscation	79
4.2.5 Articles 57.3, 4 and 5 – Return and Disposal of Assets	83
4.3 Statistics	85
4.4 Information on Asset Recovery Cases	87
V. Recent Developments	89
VI. Recommendations	91
VII. Annex	97
7.1 Table of Freedom of Information requests	97
7.2 Bibliography	97

Abbreviations

Abbreviation	Full Name
AML	Anti-Money Laundering Office
AMLKR	Anti-Money Laundering Office
BOSAKR	Board of Supreme Audit in the Kurdistan Region
CBI	Central Bank of Iraq
COI KR	Commission of Integrity in the Kurdistan Region
CoSP	Conference of the States Parties to the United Nations Convention against Corruption
CS	Civil Society
FATF	Financial Action Task Force
FCOI	Federal Commission of Integrity
IFBOSA	Iraq Federal Board of Supreme Audit
ICOR	Iraqi Council of Representatives
EITI	Extractive Industries Transparency Initiative
IHEC	Independent High Electoral Commission
IOL	Investigator Organization for Supporting Democracy and the Rule of Law
KRI	Kurdistan Region - Iraq
KRP-Iraq	Kurdistan Region Parliament – Iraq
NDI	National Democratic Institute
SJC	Supreme Judicial Council
TI	Transparency International
UNCAC	United Nations Convention against Corruption
UNDP	United Nations Development Programme
UNODC	United Nations Office on Drugs and Crime
UNSG	United Nations Secretary-General
WBG	World Bank Group

List of Persons Consulted

Federal level

Name	Job Title	Affiliation	Interview Date
Dr. Nawar Dhahem Al-Zubaidi	Director General of Legal Department	Central Bank of Iraq	10/11/2024
Maher Ibrahim Qanbar	Assistant Professor	Iraqi University	3/1/2025
Dr. Muyad Al-Fadl	Dean of College of Administration and Economics	Heritage University	20/12/2024
Dr. Ahmed Jameed Kalkawi	Assistant Dean of College of Administration and Economics	Al-Bayan University	22/11/2024
Dr. Saad Mahdi Hussein	Head of Administration Department	Heritage University	5/1/2025
Dr. Mudhar Turki Abd	Vice President of the Commission of Integrity	Federal Commission of Integrity	8/12/2024
Dr. Muataz Faisal Al-Abbas	Director General of a Department	Federal Commission of Integrity	8/12/2024
Nizar Nasser Hussein	Director General of Anti-Money Laundering Office	Central Bank of Iraq	8/12/2024
Nawar Mohammed Munir	Director	Federal Board of Supreme Audit	8/12/2024

Kurdistan Region level

The Commission of Integrity of the Kurdistan Region (COIKR):

Name	Job Title	Department/Institution	Interview date
Nazanin Salih Mam Ahmed	Director General	Office of Administrative and Financial Affairs	5/11/2024
Didar Omar Dhannun	Judicial Assistant	Office of Administrative and Financial Affairs	20/11/2024
Mohammed Noshirwan Sami	Legal Advisor Assistant	Legal Department	22/11/2024
Nedwa Anwar	Legal Assistant	Legal Department	28/11/2024

Hazha Omar Ahmed	Office Manager	Office of the Commission of Integrity President	10/12/2024
Sarwa Wrya Nooruddin	File Organizer	Office of the Commission of Integrity President	15/12/2024
Adnan Abdullah Rashid	Director General	Department of Prevention and Transparency	18/12/2024
Darawan Nooruddin Ibrahim	Director	Department of Oversight and Transparency	20/12/2024
Sharif Fuad Sharif	Legal Consultant	Department of Oversight and Transparency	25/12/2024

Board of Supreme Audit in the Kurdistan Region (BOSAKR):

Name	Job Title	Department/Institution	Interview date
Gulin Hassan Hussein	Legal Advisor	Financial Oversight Bureau	25/12/2024
Feriq Suleyman Ramadan	Director General	Financial Oversight Bureau	27/12/2024
Talib Taher Hamad Ali	Director of Personal Affairs	Financial Oversight Bureau	27/12/2024
Soran Abdullah Mustafa	Legal Consultant	Financial Oversight Bureau	28/12/2024

I. Introduction

Iraq signed the United Nations Convention against Corruption (UNCAC) in 2007 and ratified it on 2008.

This parallel report reviews Iraq's implementation of selected articles of Chapter II (Preventive measures) and Chapter V (Asset recovery) of the UNCAC. The report is intended as a contribution to the UNCAC implementation review process currently underway covering these chapters. Iraq was selected by the UNCAC Implementation Review Group for review in the fourth year of review (2019) and is being reviewed by Niue and Cameroon.

1.1 Scope. The UNCAC articles and topics that receive particular attention in this report are those covering:

- **Chapter Two:** Preventive anti-corruption policies and practices (Article 5), preventive anti-corruption bodies (Article 6), public sector employment (Article 7.1), political financing (Article 7.3), codes of conduct, conflicts of interest and asset declarations (Articles 7, 8 and 12), reporting mechanisms and whistleblower protection (Articles 8.4 and 13.2), public procurement (Article 9.1), the management of public finances (Article 9), access to information and the participation of society (Articles 10 and 13.1), judiciary and prosecution service (Article 11), private sector transparency (Article 12), and measures to prevent money laundering (Art. 14);
- **Chapter Five:** Anti-money laundering (Articles 52 and 58), measures for direct recovery of property (Articles 53 and 56), confiscation tools (Article 54), international cooperation for the purpose of confiscation (Articles 51, 54, 55, 56 and 59) and the return and disposal of confiscated property (Article 57).

1.2 Structure. The report begins with an executive summary, including the condensed findings, conclusions and recommendations about the review process, the availability of information, as well as the implementation and enforcement of selected UNCAC articles. The following part covers the findings of the review process in Iraq as well as access to information issues in more detail. Subsequently, the implementation of the Convention is reviewed, and examples of good practices and deficiencies are provided. Then, recent developments are discussed and lastly, recommendations for priority actions to improve the implementation of the UNCAC are given.

1.3 Methodology. The report was prepared by the IOL with technical and financial support from the UNCAC Coalition and NDI. The group made efforts to obtain information for the report from government offices and to engage in dialogue with government officials.

The report was prepared using guidelines and a report template designed by the UNCAC Coalition and Transparency International (TI) for use by civil society organizations (CSOs). These tools reflected but simplified the United Nations Office on Drugs and Crime (UNODC)'s checklist and called for relatively short assessments as compared to the detailed official self-assessment checklist. The report template

included a set of questions about the review process and, in the section on implementation, asked for examples of good practice and areas in need of improvement in articles of UNCAC Chapter II on prevention and Chapter V on asset recovery.

The team that prepared this report also drew on international sources and reports, most notably the Mutual Evaluation Report of the Republic of Iraq on Anti-Money Laundering and Financing of Terrorism Measures, issued in May 2024 by the Middle East and North Africa Financial Action Task Force (MENA FATF).

II. Executive Summary

This independent parallel report assesses Iraq's implementation of UNCAC Chapters II (Preventive Measures) and V (Asset Recovery) in the framework of the Second Review Cycle of the UNCAC. The report draws on desk research, stakeholder consultations, case studies, and official reports.

Since ratifying the UNCAC in 2007, Iraq has declared its keenness to respond to its requirements. The Iraqi governments has made combating corruption one of their main priorities in their platforms, and the Council of Representatives (CoR) has granted them confidence.

However, acceptable progress in implementing Iraq's international obligations and the anti-corruption dossier remained very limited, leading to the aggravation of the corruption problem and its spread to the point that it became one of the most pressing and dangerous issues facing the country.

2.1 Description of the Official Review Process

Iraqi institutions do not provide or publish any information regarding the process of reviewing Iraq's implementation of the UNCAC under the Second Review Cycle, despite Iraq committing to the principles of the Joint Statement on Transparency and the Inclusion of Civil Society in the Implementation Review Mechanism as one of around 60 States Parties at the 10th Conference of the States Parties to the UNCAC in Atlanta, Georgia, USA.¹

However, the team preparing this report has learned informally that the review process is in its final stages.

According to Iraq's UNODC Country Profile page, Iraq's self-assessment checklist was completed on 31 October 2019, and a hybrid joint meeting took place on 6-7 June 2024. Other stakeholders were not involved in the review.²

2.2 Availability of Information

The preparation of this report relies on information and data provided by the Federal Commission of Integrity (FCOI) and the Commission of Integrity in the Kurdistan Region (COIKR), in addition to published reports, data and regulations issued by Iraqi government institutions and bodies such as the Anti-Money Laundering Office (AML) at the Central Bank of Iraq (CBI), the Public Contracts Department at the Ministry of Planning, the Federal Board of Supreme Audit (IFBOSA), the Federal Ministry of Finance (MF), and the Political Parties Office of the Independent High Electoral Commission. It also draws on reports issued by various international entities regarding Iraq.

1 - UNODC, CoSP10 Conference room paper, Joint Statement on Transparency and the Inclusion of Civil Society in the Implementation Review Mechanism, 8 December 2023, <https://www.unodc.org/documents/treaties/UNCAC/COSP/session10/CAC-COSP-2023-CRP.14.pdf>, accessed on 11 July 2025.

2 - UNODC, Country Profile Page: Iraq, <https://www.unodc.org/corruption/en/country-profiles/data/IRQ.html>, accessed on 10 July 2025.

The preparation of this report faced several challenges, including the existence of rooted secrecy in the Iraqi public sector and the reluctance of official bodies to engage with civil society organizations and independent experts. The governmental bodies were hesitant to cooperate or provide information, statistics, and facts, except to a very limited extent, and through a complex series of procedures and approvals. Another challenge was the policy of monopolizing public affairs and the lack of recognition of civil society's participation in partnerships, evaluation, and oversight.

2.3 Implementation in Law and in Practice

Iraq has exerted efforts to ensure compliance with the provisions of the Convention regarding UNCAC Chapter II (Preventive Measures) and to include those obligations in its legal system, but its implementation is poor and has not achieved significant progress on the ground.

As for Iraq's compliance with the provisions stipulated in UNCAC Chapter V (Asset Recovery), Iraq has made significant progress in the fields of legislative response to prosecuting and criminalizing money laundering and financing terrorist operations, and has addressed many of the shortcomings and weaknesses in its legislative system. However, Iraq has made little progress in the areas of practical application of the legislative system in dealing with money laundering practices and has not made tangible progress in the areas of compliance with direct asset recovery procedures, international cooperation in implementing foreign orders and judgements, confiscation and disposal of the proceeds of foreign origin.

Below is a summary of the implementation in law and in practice of UNCAC Chapters II and V.

Article 5 – Preventive Anti-Corruption Policies and Practices

Although Iraq adopted two national strategies to combat corruption from 2010 to 2025, which reflected good practices in embodying the principles of integrity, transparency, and the rule of law, the implementation of these strategies was very poor on the ground and did not yield any serious or realistic results.

The Kurdistan Region (KR) adopted a similar strategy to combat corruption, and the Commission of Integrity in the Kurdistan Region (COI) announced in its only report on the implementation of the strategy, issued in 2024, that more than 60% of the goals included in the strategy have been achieved.

Article 6 – Preventive Anti-Corruption Bodies

Iraq established an independent board, the Commission of Integrity (COI), tasked to take preventive measures against corruption, operating under Law No. 30 of 2011. The Law grants it investigative, regulatory, supervisory, reformatory, cultural, educational, and media powers and authorities.

However, this Commission suffers from a lack of complete independence and sufficient human and financial resources to carry out its duties. It has been subjected to political pressure and interference in its work; the relevant parties have not cooperated with it, and attempts have been made to restrict it.

The Federal Commission of Integrity (FCOI) has been facing growing challenges due to the expansion of the public sector, the control of political forces in power and their protection of corrupt individuals, as well as the lack of transparency and the impunity that have been granted to officials.

The Kurdistan Region established a regional Commission of Integrity (COI) whose tasks and responsibilities are almost identical to those of the Federal Commission of Integrity (FCOI).

There are other official institutions in Iraq that play roles in preventing and combating corruption, including the Public Prosecution Service (PPS), the Board of Supreme Audit (IFBOSA), the Committee of Integrity in the Council of Representatives, the Anti-Money Laundering and Combating the Financing of Terrorism Office (AMLCFTO) in the Central Bank of Iraq (CBI), the Government Contracts Office in the Ministry of Planning, among others.

Article 7.1 – Public Sector Employment

Iraq regulates the public service according to an old law that has been in force since 1964, to which many amendments have been made. However, the Iraqi public sector has been suffering from increasing informality and the spread of corruption, bribery, nepotism, favoritism, secrecy, a lack of transparency, and a lack of fair and equitable standards to compete for public jobs.

The Federal Iraqi Government (FIG) and the Kurdistan Regional Government (KRG) have been suspending recruitment, particularly of newly graduated university students, since 2013 due to the bloated public sector and financial crises. However, appointments have not stopped, as certain categories of graduates (such as holders of higher academic degrees) and unemployed graduates protesting against the government have continued to be accommodated. These appointments, however, were not based on public announcements or genuine competition.

Despite the approval of the Public Service Council Law No. 4 of 2009³ and the establishment of the Council, it has been unable to exercise its assigned role to date, as it is still a new institution. The Prime Minister has full control over the senior positions (Director General and above), and appointments are influenced by the demands of political parties and forces that share such posts to serve their goals and interests.

Iraq has not adopted any specific criteria, requirements or procedures for selecting or hiring people for positions most vulnerable to corruption. Overall, the public service employment process lacks integrity and transparency.

Article 7.3 – Political Financing

The legal framework governing political financing in Iraq reflects the country's relative novelty in this field. There has been a weakness in transparency, and major challenges have been faced in implementing rules and standards, including the control of major political parties over power and decision-making processes. The political parties have not been subject to the political financing rules, and they have been able to circumvent and violate the provisions of the law without being held accountable.

3 - Iraqi Public Service Council Law No. 4 of 2009. Available at: <https://shorturl.at/gSRPL>.

The weaker political parties and entities have been pursued severely, sometimes beyond the legal framework. Obstacles are created to prevent their registration or to impose restrictions and controls, not with the genuine intent of enforcing the law, but rather to exert pressure.

In general, the data and reports on the financing of political parties and election campaigns are often not published. When they are, they are published in condensed, non-comparable, and difficult-to-use formats.

The Electoral Commission lacks independence and is controlled by the political parties. Vote buying and fraud have occurred in public office elections. Furthermore, it is not possible to investigate the extent to which political parties have complied with the law. The available public evidence suggests that the rules governing the financing of political parties and election campaigns have not been complied with in practice.⁴

Articles 7, 8 and 12 – Codes of Conduct, Conflicts of Interest and Asset Declarations

Although Iraq has adopted several Codes of Conduct, in reality, they are formal regulations that have not achieved their intended goals in terms of establishing and strengthening values within the public service.

The Commission of Integrity Law provisions stipulate the pursuit and prevention of Conflicts of Interest and have required senior employees in the Federal Government and the Kurdistan Region to disclose their financial assets periodically since 2005. However, these assets are confidential and are not publicly available. Penalties for providing false or incomplete information in financial disclosure forms are sometimes applied to junior employees, but do not affect senior officials of the state in any way. Iraqi law does not require any candidate to declare assets and money either before or during the process of running for an office.

Little attention has been paid to implementing the provisions of the Codes of Conduct and Standards of Conflict of Interests and working to comply with them. The entities responsible for implementing the laws lack the necessary independence, sufficient resources, and expertise to ensure compliance with the provisions of Conflict of Interests. In practice, they take action against violations of the Code of Conduct rules and standards only to a limited extent.

The implementation of these articles has still been facing big challenges, and most of the work carried out regarding the implementation of these articles has been kept secret, and the public has not been able to access this information.

Articles 8.4 and 13.2 – Reporting Mechanisms and Whistleblower Protection

The Federal Commission of Integrity (FCOI) and the Commission of Integrity in the Kurdistan Region provide telephone numbers and emails through which the public can report corruption practices and require employees to report any case of corruption.

Iraq issued a law to protect witnesses, experts, whistleblowers and victims⁵, number 58 of 2017 which included corruption crimes in its provisions. However, the law does not

4 - Alsaa. A report on the funding of the political parties. Available at <https://short-link.me/15EPY>. Accessed on 26 June 2025.

5 - Law to protect witnesses, experts, whistleblowers and victims: <https://www.moj.gov.iq/view.4216/>.

protect whistleblowers from job retaliation for reporting violations of the Code of Conduct or Conflicts of Interest.

The law does not protect whistleblowing employees against harassment and retaliation by their administrative superiors, as it fails to address this issue. Moreover, it repealed the law that was addressing this issue, the dissolved Coalition Provisional Authority Order No. 59 of 2004, representing a regression in whistleblower protection. This regression is further complemented by the fact that the implementation of the law intended to protect witnesses, experts, and victims is practically non-existent.

The related entities did not announce or provide any information about cases in which the law's provisions were implemented. Iraq has not issued a law to regulate the right of access to information yet, despite the existence of draft laws since 2011, so there is no information available on whistleblower cases at all. The Kurdistan Region enacted a law on the right of access to information⁶ but has not been implemented in practice.

Article 9.1 – Public Procurement

The legal framework for public procurement includes a large and complex set of rules and criteria, including procedures and conditions for participation, selection, and awarding of tenders. However, it does not provide real protection to public funds, prevent corruption in government procurement processes, or impose transparency in contracting procedures.

Exemptions are often misused to award contracts without competitive procedures, either by using the multiple options stipulated in the instructions for implementing contracts, or through the Council of Ministers' decisions to grant exemptions from those instructions, thus giving government entities the freedom to bypass competitive procedures.

The public does not have access to sufficient information about public procurement processes, bidders, awarding tenders, contracting and any amendments thereto. Additionally, the public has no access to any information on implementation and follow-up. Government agencies do not publish such information and typically refuse to disclose it upon request, except in rare cases.

Media and civil society are not able to track and monitor the goods and services that government agencies purchase from different entities, including the prices, purchase conditions, and the quality of implementation.

Information about these matters is only available through secret leaks that occur due to political or personal reasons, disputes, or liquidations. Details about government procurement operations are not publicly available online, nor in response to requests from citizens, journalists, or civil society organizations. This extends to information related to procurement operations without tenders, privatizations, licenses, permits, rental agreements, or public-private partnerships.

Articles 9.2 and 9.3 – Management of Public Finances

The Iraqi Constitution and the Financial Administration Law regulate the procedures and rules for preparing, proposing, and approving the state's Public Budget Law; implementing, monitoring, and auditing of the law; managing oil revenues, loans, guarantees and budgets of self-financed administrations; authority to write off debts and

7- Kurdistan region law on access to information: <https://legislation.krd/law-detail/?id=1507>.

assets, transparency, accounting standards, internal and external auditing of the public budget and public financial management.

Additionally, it includes mechanisms for recording accounting books, records, financial data and other documents, storing them and ensuring their safety.

The Public Budget Law is published in the Official Gazette. The law requires official spending units to adhere to the basic principles and standards of public budget transparency and disclosure of mechanisms for collecting and spending public funds and to provide sufficient data, information, documents and reports on their financial and administrative activities (past, present and future) in a regular and timely manner, and to publish them on the website.

However, there are no opportunities for public input and discussions regarding the state's public budget before its approval. Budget allocations and spending are largely determined by the will of the ruling political parties and are influenced by conflicts among them.

The law does not specify any consequences for non-compliance with its provisions related to transparency and publication. Although the Financial Management Law includes detailed requirements to the Ministry of Finance to publish a range of reports and documents (including detailed commentary on revenues, expenditures, financial performance data, and performance objectives), in practice, the Ministry publishes invalid information and documents to paint a clear and complete picture. There has been no public disclosure of the details and documents related to the final preparation, approval and implementation of the state's public budget.

Articles 10 and 13.1 – Participation of Society and Access to Information

The Iraqi Constitution guarantees freedom of opinion, expression, publication, press, printing, media and advertising, provided that it does not violate the public order or morals. It also guarantees the right to political participation.

However, Iraq has not adopted any laws, procedures or policies that allow the public to obtain access to information, except for provisions giving journalists the right to obtain information, news, data and statistics that are not classified or restricted. Additionally, Iraq has not established any rules or policies to guarantee the public's right to information, except for limited initiatives that involve publishing certain details on ministry websites, such as information on delegations abroad and reports on institutional activities.

There are no specific provisions ensuring the right to access information related to corrupt practices. Government and oversight bodies do not publish information on corruption, nor are there any established mechanisms for publishing such information.

Additionally, there are no known examples of citizen or stakeholder participation in decision-making processes through broad consultations, electronic platforms, working groups, task forces, citizen surveys, or community meetings. There are no measures to promote such participation.

Similarly, no measures have been adopted to allow the public to decide or contribute to decisions on how parts of the public budget are allocated to specific institutions. There are no requirements for public consultations before issuing regulations or other administrative

policies, nor are there any consequences for not complying with the requirement of public participation.

No measures have been adopted to promote an institutional culture of transparency, open data, open-door policies and regular communication between the government and civil society. Apart from slogans, press releases and expressed intentions, none of these have been implemented in practice.

Article 11 – Judiciary and Prosecution Services

Despite repeated constitutional provisions and laws on the independence of the Judiciary and the independence of judges, judicial institutions generally face numerous challenges. There are no specific measures or policies to ensure transparency and accountability in the selection, training, evaluation and dismissal of judges and prosecutors.

Regarding the accountability of judges, their performance, evaluation and dismissal are routinely conducted via mechanisms that lack transparency, as they are often carried out in excessive secrecy. Exceptions apply when the higher authorities wish to leak to the public in unofficial ways, for one reason or another.

The Iraqi laws include various legal provisions to address Conflicts of Interest related to the judges and members of the Public Prosecution, and specify the steps required to address such conflicts. For instance, the law requires all judges and members of the public prosecution to make public their financial disclosure as well as that of their family members.

The Judiciary also approved a Code of Conduct, but it was only a theoretical code, without practical implementation. There is no information available about any punishment or disciplinary action taken against a judge or public prosecutor for violating the Code of Conduct, except for what is deliberately leaked regarding specific cases.

Financial disclosure reports submitted by judges and members of the Public Prosecution to the Commission of Integrity are not announced or published. Copies of these financial disclosures are not given to those who request them. Only on rare occasions, can any application of disclosing conflicts of interest be found.

Article 12 – Private Sector Transparency

Iraq has not issued laws or policies that enhance transparency in private sector entities, and there are no national legal provisions that require the publication of the identities of legal or natural persons who partake in establishing and managing legal entities, except to a limited and insufficient extent.

There are no established requirements for transparency in beneficial ownership of legal entities, which could ensure that relevant information on the matter is available and accessible to interested stakeholders and the public.

No central registry of beneficial ownership has been established in Iraq, and there are no legislative provisions requiring companies and other legal entities to report their ultimate owners (the real owners of properties/assets). Therefore, there are no mechanisms in

place to ensure the accuracy and security of the information, nor any mechanisms to verify information related to beneficial ownership.

The laws require companies and legal entities to keep certain records. Despite the absence of specific legal provisions regarding addressing off-the-books accounts, conducting off-the-books transactions or insufficiently specified transactions, recording non-existent expenses, or entering obligations with incorrect identification of their purposes, and deliberately destroying documents and books earlier than required by law, all of these are prohibited by law. However, the absence of explicit legal provisions means that the law may not directly address these aspects, criminalize them or establish mechanisms and procedures to deal with them.

There is no Iraqi law that allows deductions from taxes owed to the government on the claim that an individual paid a certain amount as a bribe to a particular entity or the public employee, if they requested to deduct that amount of money. Although there is no provision in the Iraqi law prohibiting the deduction of an amount paid as bribery to an office or a person, in practice, tax offices have not allowed such a practice and deductions.

Article 14 – Measures to Prevent Money Laundering

Iraq adopted the Anti-Money Laundering and Financing Terrorism Law No. 39 of 2015. It established the Anti-Money Laundering and Financing Terrorism Council at the Central Bank of Iraq, headed by the Governor of Central Bank of Iraq (CBI), to undertake the tasks, develop policies and programs to combat money laundering, financing terrorism, and financing the proliferation of weapons of mass destruction, propose draft laws, develop detection methods and standards, and others.

Additionally, the Anti-Money Laundering and Financing of Terrorism Office was established within the Central Bank of Iraq at the level of a public office,⁷ which enjoys legal personality, as well as financial and administrative independence. It is represented by a Director General who centrally undertakes tasks including: receiving reports or information on operations suspected of involving criminal activity, money laundering or financing of terrorism from the reporting authorities; analyzing these reports or information; and exchanging information related to combating money laundering and financing of terrorism.

Articles 52 and 58 – Anti-Money Laundering

Iraq has demonstrated a good understanding of the risks of terrorism financing related to ISIS. However, its understanding of the financing of other types of terrorism is on a lower level. More sophisticated criminal activities linked to money laundering, such as transnational crimes, corruption-related laundering, and human trafficking, have not been

7 - The Anti-Money Laundering and Financing Terrorism Office was established in 2007 within the structure of the Central Bank of Iraq under the name 'Money Laundering Reporting Office'. It was reconstituted in 2015 after the issuance of the Anti-Money Laundering and Financing Terrorism Law No. 39 of 2015, with full independence. Paragraph 1st of Article 8 of the law stipulates that the 'Anti-Money Laundering and Financing Terrorism Office' shall be established in the Central Bank of Iraq at the level of a General Directorate, enjoying legal personality as well as financial and administrative independence. Republic of Iraq. (2015). Anti-Money Laundering and Countering the Financing of Terrorism Law No. 39 of 2015. AMLCFT Office of Iraq. Available at <https://aml.iq/pdf/AMLCFT-Law-of-Iraq.pdf>. Accessed on 26 June 2025.

adequately analyzed.⁸ The Iraqi authorities have the technical expertise to conduct parallel financial investigations, but this requires improvement. Iraq has recently developed a strategy that focuses on enhancing the effectiveness of confiscation within its strategic plan for the years 2023-2025.

There is a clear difference between financial institutions and non-financial businesses and professions when it comes to understanding the risks related to money laundering and the financing of terrorism. Financial institutions, especially banks, have a better understanding of these risks and their associated obligations compared to non-financial businesses and professions. The licensing and registration controls adopted and implemented by the Central Bank of Iraq (CBI) prevent criminals from controlling financial institutions. Iraq has criminalized, under the Anti-Money Laundering and Financing Terrorism Law No. 39 of 2015, certain acts and considered their perpetrators to have committed the crime of money laundering or financing of terrorism, and has punished them with severe penalties. Local judicial prosecutions of money laundering crimes, in their various forms, resulted in 287 cases from 2018 to 2022, with 62 convictions.

The Anti-Money Laundering and Financing of Terrorism Law prohibits dealing with shell banks, including entering business or correspondent banking relationships with them, or with recipient institutions that allow shell banks to access their accounts. Iraq has not established a central registry for beneficial ownership, and no legislative provisions require companies and other legal entities to report their ultimate owners. This information is considered confidential and is prohibited from being circulated except within the limits stipulated by law and instructions. It cannot be claimed that there is an effective system of beneficial ownership in Iraq. Therefore, there is a lack of transparency on this issue.

Articles 53 and 56 – Measures for Direct Recovery of Property

There are no explicit legal provisions specifically regulating the presence or appearance of other countries, including the States Parties to the United Nations Convention against Corruption, or their legal representatives before the Iraqi courts, nor their ability to take legal action.

Judicial practice in Iraq accepts the presence of lawyers authorized to practice law in the country as legal representatives of foreign embassies, whether before Iraqi civil courts or criminal courts, and allows them to take certain legal measures on behalf of their embassies. Foreign countries are subject to the same standards and legal provisions as any other plaintiff, and they have no special status in this regard. There are no legal provisions or policies that make foreign countries a special category of plaintiffs.

As a general rule, states have the right to seek recovery or compensation for damages in accordance with the general rules of litigation like any other plaintiff, without any special provisions regulating the right of foreign states to do so.

Any plaintiff (and the same for foreign countries) can request compensation for lost profits and subsequent losses, and they have the right to request the recovery of stolen funds

8 - Mutual Evaluation Report: Republic of Iraq. Middle East and North Africa Financial Action Task Force. Available at <https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-mer/MER-Iraq.pdf.coredownload.inline.pdf>. Accessed on 26 June 2025.

according to the general rules.⁹ It is difficult to say if the Iraqi jurisdiction is capable of facilitating the spontaneous exchange of information with States Parties regarding the proceeds of corruption and related legal procedures, due to bureaucratic routine, centralized administration, low efficiency, and challenges in providing information.

Article 54 – Confiscation Tools for the Recovery of Property

Iraq has not adopted non-conviction-based confiscation to date, except for what has been adopted through the Anti-Money Laundering Law, where the expiry of a criminal case does not prevent the issuance of a judgment to confiscate funds obtained through money laundering or financing of terrorism operations. There is no alternative legal remedy for confiscation in cases where a criminal conviction is not possible, such as instances of death, suspension of legal proceedings, or general or special amnesty; except in crimes related to money laundering and the financing of terrorism.

The provisions of the Anti-Money Laundering and Financing of Terrorism Law apply to money laundering offenses committed within the Republic of Iraq, even if the underlying offense (from which the funds originated) occurred outside the Republic of Iraq, provided that the offense is punishable under both the laws of that country and the laws of the Republic of Iraq.

A conviction for a money laundering offense inevitably entails the confiscation of the funds involved in the crime and its proceeds, as well as any items used or intended to be used in its commission (or their equivalent value if they cannot be seized or executed), whether in possession of the accused or another person, without prejudice to the rights of bona fide third parties.

However, Iraqi courts confiscate funds that are the subject of money laundering crimes, even if the funds originate from abroad, provided that the original offense that generated the funds occurred outside Iraq and is punishable under both the laws of the foreign country where the offense occurred and the laws of the Republic of Iraq.

Such confiscated funds of foreign origin are transferred to the Iraqi state treasury and do not benefit the foreign state from which the funds originated. There is no legal provision that regulates or permits the return of these confiscated assets to the foreign state.

Articles 51, 54, 55, 56 and 59 – International Cooperation for the Purpose of Confiscation

An Asset Recovery Office was established within the Federal Commission of Integrity to collect information, follow up on wanted defendants by the Commission outside Iraq, recover corruption-related funds smuggled abroad, and coordinate with relevant authorities.¹⁰ This Office is specialized in recovering Iraqi funds smuggled abroad and securing the extradition of defendants to Iraq.

9 - A Guide to the Iraqi Laws. Articles 352 to 354 of the Amended Criminal Procedure Law No. 23 of 1971, in Article 7, entitled "Rogatory and Extradition." Available at <https://www.iraqilaws.com/2023/10/23-1971.html>. Accessed on 24 June 2025.

10 - Article 10 (Seventh) of the amended Integrity and Illicit Gains Commission Law No. 30 of 2011.

Iraq informed the United Nations Secretary-General (UNSG) that the Commission of Integrity is the central authority responsible for receiving legal assistance requests and executing them to the relevant authorities for implementation.

Iraq has not established specific provisions for regulating mutual legal assistance or the seizure of assets (property) upon a foreign request, nor for enforcing foreign seizure and confiscation orders, except for what is stated in articles 352 to 354 of the amended Code of Criminal Procedure No. 23 of 1971 (section 7, entitled “Letters of Rogatory and Extradition”).¹¹

The Anti-Money Laundering Law requires that competent Iraqi authorities implement final penal judgements issued by foreign judicial authorities regarding the confiscation of funds obtained through money laundering and financing of terrorism crimes, along with their proceeds, in accordance with the rules and procedures set forth in bilateral or multilateral agreements to which Iraq is a party.

The law also authorizes the conclusion of bilateral or multilateral agreements regulating the disposal of funds seized from money laundering and financing terrorism crimes by either Iraqi or foreign judicial authorities, including rules for distributing the proceeds of such funds among the parties to the agreement in line with its provisions.

Articles 57.3, 4 and 5 – Return and Disposal of Confiscated Property

Iraqi legislators have not regulated the disposal of confiscated funds, whether resulting from national or foreign judicial judgements, but have instead left it to be regulated through bilateral or multilateral agreements. However, this is limited to confiscated assets related to money laundering and terrorism financing crimes. For other corruption-related crimes, there are no Iraqi legal provisions regulating the disposal or return of confiscated assets of foreign origin.

In cases of independent confiscation, ordered by the Iraqi courts without assistance from the related country, the confiscated funds will be deposited into the Iraqi state treasury, with no opportunity for their return to the related country. This is because, under existing legal provisions and their binding application, assets confiscated by Iraqi judicial rulings are considered to belong to the Iraqi state treasury.

Table 1: Implementation and enforcement summary

UNCAC articles	Status of implementation in law	Status of implementation and enforcement in practice
Article 5 – Preventive Anti-Corruption Policies and Practices	Partially implemented	Poor
Article 6 – Preventive Anti-Corruption Bodies	Partially implemented	Poor

¹¹ - A Guide to the Iraqi Laws. Articles 352-354 Code of Criminal Procedure No. 23 of 1971 (section 7, entitled “Letters of Rogatory and Extradition”). Available at <https://www.iraqilaws.com/2023/10/23-1971.html>. Accessed on 26 June 2025.

Article 7.1 – Public Sector Employment	Partially implemented	Poor
Article 7.3 – Political Financing	Partially implemented	Poor
Articles 7, 8 and 9 – Codes of Conduct, Conflicts of Interest and Asset Declarations	Partially implemented	Poor
Article 8.4 and 13.2 – Reporting Mechanism and Whistleblower Protection	Partially implemented	Poor
Article 9.1 – Public Procurement	Partially implemented	Poor
Article 9.2 – Management of Public Finances	Partially implemented	Poor
Articles 10 and 13.1 – Participation of Society and Access to Information	Not implemented	Weak
Article 11 – Judiciary and Prosecution Services	Partially implemented	Poor
Articles 12 – Private Sector Transparency	Not implemented	Poor
Article 14 – Measures to Prevent Money Laundering	Partially implemented	Poor
Articles 52 and 58 – Anti-Money Laundering	Partially implemented	Poor
Articles 53 and 56 – Measures for Direct Recovery of Property	Not implemented	Poor
Article 54 – Confiscation Tools for the Recovery of Property	Partially implemented	Poor
Articles 51, 54, 55, 56, and 59 – International Cooperation for the Purpose of Confiscation	Partially implemented	Poor
Article 57 – Return and Disposal of Confiscated Property	Not implemented	Poor

Table 2: Performance of selected key institutions

Name of institution	Performance in relation to responsibilities covered by the report	Brief comment on performance
----------------------------	--	-------------------------------------

Federal Commission of Integrity	Poor	Insufficient financial and human resources, limited job independence, political pressure and interference, involvement in corruption and extortion, lack of experience and low level of performance.
Iraq Federal Board of Supreme Audit	Poor	Insufficient financial and human resources, limited job independence, political pressure and interference, involvement in corruption and extortion, lack of experience and low level of performance.
Anti Money Laundering Office	Poor	Insufficient financial and human resources, limited job independence, political pressure and interference, involvement in corruption and extortion, lack of experience and low level of performance.
Public Prosecutor Service	Poor	Insufficient financial and human resources, limited job independence, political pressure and interference, involvement in corruption and extortion, lack of experience and low level of performance.
Office of Public Contracts and Planning	Poor	Insufficient financial and human resources, limited job independence, political pressure and interference, involvement in corruption and extortion, lack of experience and low level of performance.
Commission of Integrity in the Kurdistan region	Poor	Deviation and political dependency, involvement in corruption and extortion, lack of independence, and poor performance and experience.

Institutions responsible for combating corruption suffer from internal and external challenges. They lack sufficient human and financial resources, there is almost no training, and their cadres lack experience and competence. Moreover, they are not allowed to work in the field of combating corruption except within the limits determined by the influential and senior corrupters.

These institutions are subject to political pressure and interference. Corruption, extortion, and bribery are widespread among their cadres. They suffer from a lack of transparency, a culture of secrecy and monopolization of public affairs. This is accompanied by a widely-perceived arrogance, especially towards the public and civil society.

2.4 Recommendations for Priority Actions

1. Adopt and implement measures to ensure the implementation of the strategies developed by the state to prevent and combat corruption, issuing periodic reports on their implementation, monitoring and evaluating performance, and engaging civil society in the implementation, monitoring and evaluation.
2. Reform the civil service system, introducing public service competitions that are based on merit instead of personal preferences and connections. Ensure more independence of corruption-prone public institutions to investigate corruption without undue influence. Address the management of corruption and conflicts of interest within the public service while providing training on corruption risks. Increase monitoring of employees' performance and evaluation of their efficiency.
3. Enhance transparency in political financing by regulating this area legally and ensuring sanctions are enforced in the case of non-compliance. Ensure budget reports are published online for the public to scrutinize during election cycles as well as afterwards. Grant the election oversight commission full independence and the necessary resources to effectively conduct its oversight role.
4. Regulate the public procurement system in a manner that fosters transparency and competition based on objective decision-making.
5. Ensure civil society participation and government interaction with NGOs in the review process by opening channels of communication, building trust, ensuring transparency, and facilitating access to the necessary information.
6. Adopt an access to information law that ensures genuine access and upholds the freedom to seek, receive, publish, and disseminate information related to corruption, while respecting, promoting, and protecting this right.
7. Consolidate and develop a system and framework that encourages whistleblowing on corruption and ensures the implementation of effective protection mechanisms, especially for individuals who report retaliation within the public service.
8. Publish the financial disclosure statements of senior state employees, granting citizens the right to view them and request copies thereof.
9. Provide sufficient financial and human resources to the administrative body concerned with monitoring and preventing conflicts of interest in order to ensure that it carries out its duties in an effective manner, developing and implementing plans and programs to train employees, and enhancing the role of civil society and media in monitoring, preventing and pursuing conflicts of interest.
10. Develop sustainable plans and programs to train public officials and enhance the efficiency of measures to prevent and prosecute money laundering and terrorism financing.
11. Strengthen international cooperation in the fields of recovery, confiscation and disposal of the proceeds of corruption.
12. Establish a government entity in charge of providing international legal assistance to other countries in investigating, tracking, seizing, freezing, and confiscating the

proceeds of corruption of foreign origin and implement foreign asset confiscation decisions.

III. Assessment of the Review Process for Iraq

Iraqi institutions do not provide or publish any information regarding the process of reviewing Iraq's implementation of the UNCAC, despite Iraq committing to the principles of the Joint Statement on Transparency and the Inclusion of Civil Society in the Implementation Review Mechanism as one of around 60 States Parties at the 10th Conference of the States Parties to the UNCAC in Atlanta, Georgia, USA.¹²

"The States Parties represented in this statement commit to the following actions to make the Implementation Review Mechanism (IRM) more effective and ask that other State Parties join these commitments. We commit to:

- Publishing timelines for our country review and keeping country focal point details updated*
- Publishing the full peer-reviewed IRM country report*
- Publishing how civil society and non-state actors can engage in the review and follow up process."*

However, the team preparing this report has learned informally that the review process is in its final stages. Despite this, the available information was insufficient to fully complete the table below concerning government transparency and civil society participation in the UNCAC review process.

3.1 Report on the Review Process

Table 3: Transparency of the government and CSO participation in the UNCAC review process

Did the government disclose information about the country focal point?	No	Despite the commitment Iraq made, as outlined above.
Was the review schedule published somewhere/publicly known?	No	—
Was civil society consulted in the preparation of the self-assessment checklist?	No	—
Was the self-assessment checklist published online or provided to civil society?	No	—
Did the government agree to a country visit?	Not available	—

12 - UNODC, CoSP10 Conference room paper, Joint Statement on Transparency and the Inclusion of Civil Society in the Implementation Review Mechanism, 8 December 2023, <https://www.unodc.org/documents/treaties/UNCAC/COSP/session10/CAC-COSP-2023-CRP.14.pdf>, accessed on 11 July 2025.

Was a country visit undertaken?	Not clear	According to Iraq's UNODC Country Profile page, a hybrid joint meeting took place on 6-7 June 2024. ¹³
Was civil society invited to provide input to the official reviewers?	No	According to Iraq's UNODC Country Profile page, other stakeholders were not involved in the review, ¹⁴ despite the commitment Iraq made, as outlined above.
Was the private sector invited to provide input to the official reviewers?	No	<i>Same as above.</i>
Has the government committed to publishing the full country report?	Yes	As outlined above, Iraq committed to publishing the full peer-reviewed IRM country report.

3.2 Access to Information

There is no legislation facilitating this process. Access to the information is extremely limited, and it is very difficult (if it is not impossible) for the public and media to obtain anything beyond general and insufficient details (see list of persons involved in the annex under 7.1).

3.2.1 Steps to Obtain Information

The report preparation team contacted the formal Iraqi entities concerned with preventing and combating corruption, namely the Federal Commission of Integrity (FCOI),¹⁵ the Commission of Integrity in the Kurdistan Region (COI KR),¹⁶ the Federal Board of Supreme Audit (FBSA),¹⁷ the Board of Supreme Audit of the Kurdistan Region (BSA-KRG),¹⁸ and the Anti-Money Laundering Office¹⁹ for information. These efforts were made through direct meetings; meetings organized with the institutions or through official written correspondence.

3.2.2 Official Requests to Access to the Information

The team that prepared this report requested information from both the FCOI and COI KR, but neither institution provided a response, whether positive or negative.

13 - UNODC, Country Profile Page: Iraq, <https://www.unodc.org/corruption/en/country-profiles/data/IRQ.html>, accessed on 10 July 2025.

14 - UNODC, Country Profile Page: Iraq, <https://www.unodc.org/corruption/en/country-profiles/data/IRQ.html>, accessed on 10 July 2025. . UNODC, Country Profile Page: Iraq, <https://www.unodc.org/corruption/en/country-profiles/data/IRQ.html>, accessed on 10 July 2025.

15 - Federal Commission of Integrity. Official Website. Available at: https://nazaha.iq/en_default.asp. Accessed on 26 June 2025.

16 - Commission of Integrity in the Kurdistan Region. Official Website. Available at: <https://repaky.krd/en/about/>. Accessed on 26 June 2025.

17 - Federal Board of Supreme Audit (FBSA). Official Website. Available at: <https://fbsa.gov.iq>. Accessed on 26 June 2025.

18 - Board of Supreme Audit of the Kurdistan Region. Official Website. Available at: <https://bsa.krd>. Accessed on 26 June 2025.

19 - Money Laundering Office. Official Website. Available at: <https://aml.iq/?lang=en>. Accessed on 26 June 2025.

3.2.3 Information Available Online

Iraqi official entities publish the texts of laws, instructions, regulations, and their amendments online. Some institutions, such as the Commission of Integrity, also make performance reports available, including annual and semi-annual updates on their activities.

3.2.4 Relying on Other Sources

The team that prepared this report also drew on international sources and reports, most notably the Mutual Evaluation Report of the Republic of Iraq on Anti-Money Laundering and Financing of Terrorism Measures, issued in May 2024 by the Middle East and North Africa Financial Action Task Force (MENA FATF).

3.2.5 Obstacles Encountered

The greatest challenge faced by the team that prepared this report was the limited cooperation from the relevant official entities. These institutions were reluctant to provide the necessary information and tended to monopolize public affairs without involving civil society. In addition, the scarcity of published information, the inadequacy or inaccuracy of available information to present a clear picture, and the pressure to portray a more favorable picture of the country's implementation of its international obligations under the Convention posed further challenges.

IV. Assessment of Implementation of Chapter II and Chapter V

This chapter analyzes the implementation of the provisions of UNCAC Chapter II on preventive measures and Chapter V on asset recovery in Iraq through the application of laws, regulations and practices and highlights both good practices and areas for improvement.

4.1 Chapter II

4.1.1 Article 5 – Preventive Anti-Corruption Policies and Practices

Legal and Policy Framework

Laws to Prevent and Combat Corruption: Iraq adopted a number of laws aimed at preventing and combating corruption, including the amended Commission of Integrity and Illicit Gain Law No. 30 in 2011,²⁰ the Federal Board of Supreme Audit (FBSA) No. 31 in 2011,²¹ the amended Penal Code No. 111 in 1969,²² the Anti-Money Laundering and Financing Terrorism Law No. 39 of 2015,²³ and the amended law of Central Bank of Iraq-Money Laundering Office No. 56 in 2004.²⁴

The Federal Commission of Integrity is the entity responsible for anti-corruption policies. It was established in 2004 pursuant to the repealed Order No. 55 of the dissolved Coalition Provisional Authority.²⁵ It is an independent Commission that currently operates in accordance with the amended Integrity and Illicit Gains Commission Law No. 30 of 2011.²⁶

The Commission aims to prevent and combat corruption, promote transparency in the management of government affairs through the investigation of corruption cases, and encourage a culture that values personal integrity and honesty, upholds the ethics of public service, and embraces transparency, accountability and scrutiny. It also requires officials to disclose their financial information and any external activities, investments, assets, gifts or benefits that may lead to a conflict of interest.

Anti-Corruption Policies: Iraq adopted the National Anti-Corruption Strategy²⁷ in accordance with Decision No. 181 of the Council of Ministers, adopted at the fourteenth meeting held on April 6, 2021, for a period of 2021-2024.²⁸ Also, Iraq adopted an additional strategy to combat money laundering and financing terrorism for the period 2023 to 2027,

20 - Amended Commission of Integrity and Illicit Gain Law No. 30 in 2011. Available at:

https://nazaha.iq/pdf_up/3003/Low3.pdf. Accessed on 10 April 2025.

21 - The Federal Board of Supreme Audit (FBSA) No. 31 in 2011. Available at: <https://fbsa.gov.iq/>. Accessed on 18 June 2025.

22 - Amended Penal Code No. 111 in 1969. Available at: https://menarights.org/sites/default/files/2016-11/IRQ_Penal%20Code%201969%20as%20amended_eng.pdf. Accessed on 10 April 2025.

23 - Anti-Money Laundering and Financing Terrorism Law No. 39 of 2015. Available at: <https://moj.gov.iq/upload/pdf/anti.pdf>. Accessed on 10 April 2025.

24 - Amended law of Central Bank of Iraq-Money Laundering Office No. 56 in 2004. Available at: https://www.cbi.iq/documents/Moneylaunderinginstructionlaw-En_f.pdf. Accessed on 10 April 2025.

25 - The Federal Commission of Integrity. Available at: <https://nazaha.iq/pdf>. Accessed on 18 June 2025

26 - The Integrity and Illicit Gains Commission Law No. 30 of 2011. Available at: https://nazaha.iq/pdf_up/3003/Low3.pdf. Accessed on 18 June 2025

27 - National Anti-Corruption Strategy 2021-2024. Available at: https://nazaha.iq/verify/index.php?url=/pdf_up/6479/StrategyNCIEnglish.pdf. Accessed on 10 April 2025.

28 - The Cabinet decision on the national strategy and its implementation steps can be viewed in Arabic on the following link: https://nazaha.iq/body.asp?field=news_arabic&id=6479.

developed by the Iraqi Council for Combating Money Laundering and Terrorism Financing.²⁹

On 29 September 2021, the Kurdistan Regional Council of Ministers approved the National Anti-Corruption Strategy for the Kurdistan Region³⁰ for the period 2021 to 2025. The strategy was published in the Official Gazette of the Region (Kurdistan Waqaa'ie), No. 287, on 25 January 2022. Implementation instructions and mechanisms on the implementation of Strategy No. 1 in 2022 were published in the Official Gazette, No. 280, on 16 March 2022.³¹

These strategies reflect and reinforce, in one way or another, society's participation and the principles of the rule of law, sound management of public affairs and public property, integrity, transparency, and accountability. They were developed in cooperation with the United Nations Development Program (UNDP), with limited participation of Iraqi civil society.

The Commission of Integrity is getting ready to develop the National Strategy for 2025-2030.³²

On the international level, Iraq is a member of organizations, initiatives and networks that fight corruption. These include the Arab Network for Promoting Integrity and Combating Corruption, the StAR Initiative, the Extractive Industries Transparency Initiative (EITI), the Egmont Group and the Middle East and North Africa Financial Action Group (MENAFATF).

Implementation in practice

The Federal Commission of Integrity officially announced on its website the implementation of the national strategy. However, there have been no further updates.³³ The Commission of Integrity's annual reports only include general information, without any concrete indicators of progress about the implementation of the strategy.

The Commission of Integrity in Kurdistan Region issued a comprehensive report on the implementation of the Kurdistan Region Anti-Corruption Strategy in 2024, indicating that 62.4%³⁴ of the strategy's objectives have been achieved.

Civil society (CS) has been involved in the development of national policies and strategies to combat corruption, albeit with a limited role and routine mechanisms. This participation

29 - National Strategy for Combating Money Laundering and Financing Terrorism 2023-2027. Available at: https://aml.iq/?page_id=44875. Accessed on 18 June 2025.

30 - The Kurdistan Regional Council of Ministers approved the National Anti-Corruption Strategy for the Kurdistan Region. Available at <https://short-link.me/14Xj7>. Accessed on 18 June 2025

31 - Instructions and mechanism on the implementation of Strategy No. 1 in 2022. Available at: <https://shorturl.at/0DoN8>.

32 - FCOI (27 January 2025). "FCOI Commissioner stresses the importance of NIACS: Mitigating corruption risks and Upgrading Iraq CPI rank" https://nazaha.iq/en_body.asp?id=3615. Accessed on 10 April 2025.

33 - The Federal Commission of Integrity. Available at https://nazaha.iq/body.asp?field=news_arabic&id=6479.

34 - Shafaq (4 September 2024). First report on the implementation of National Anti-Corruption Strategy in the Kurdistan Region of Iraq - Official Institutions Sector - 2024. Available at: <https://shafaq.com/en/Kurdistan/Kurdistan-Region-unveils-first-anti-corruption-report>. Accessed on 18 June 2025.

of CS was conducted through the involvement of one or more persons from the CS in committees that developed national strategies, but without being true representatives of civil society.

As for implementation, the role of civil society is almost non-existent, and non-governmental organizations do not issue any reports on evaluating or monitoring the implementation of national strategies to combat corruption, even though these strategies may stipulate a role for these organizations in monitoring and evaluating performance.

Non-governmental organizations' work has faced a serious challenge in Iraq during the last 10 years through political and media attacks to demonize these organizations, challenge their patriotism and accuse them of corruption, betrayal and working for foreign parties. This has negatively impacted the roles and activities of these organizations, as well as reduced their financial resources. It appears that the government's available funding has been allocated primarily to organizations representing political parties with specific orientations, or those closely affiliated with the authorities or decision-makers.

Although the strategy refers to civil society's participation in evaluation, implementation, and follow-up processes, their actual role was marginal and limited on the ground.

No real and serious assessments have been carried out to undertake measures to prevent and detect corruption. Additionally, no assessments have been conducted regarding the risks in areas or sectors most vulnerable to corruption.

Nevertheless, the national strategies of federal and executive plans were published on the website of the Federal Commission of Integrity³⁵ and the Commission of Integrity in the Kurdistan Region,³⁶ Iraq.

Finally, there is no evidence that Iraq has implemented or adhered to the recommendations and outputs issued by international organizations, networks or initiatives to which the country is part of.

Good practices

- Iraq has enacted several laws to prevent and combat corruption.
- The Federal Commission of Integrity has adopted the National Anti-Corruption Strategy for the period 2021-2024 and is currently in the process of developing the next strategy.
- On the international level, Iraq is a member of several organizations, initiatives and networks focused on preventing and combating corruption.

Deficiencies

- There is no mechanism for reporting on the implementation of the National Anti-Corruption Strategy.
- Civil society had only a marginal role in the development, implementation and monitoring of the strategy.
- Iraq does not significantly implement the recommendations and outputs issued by international organizations, networks and initiatives to which the country is a part of.

35 - See link: https://nazaha.iq/body.asp?field=news_arabic&id=6479.

36 - See links: https://nazaha.iq/pdf_up/6479/Str002021.pdf,
<https://www.despaky.krd/en/2024/27/02/6166/10/>.

4.1.2 Article 6 – Preventive Anti-Corruption Bodies

Legal and Policy Framework

The Federal Commission of Integrity (FCOI), which operates according to the amended law of the Commission of Integrity and Illicit Gain No. 30 of 2011,³⁷ is the main body that works to prevent and combat corruption. It oversees the implementation and coordination of anti-corruption policies, and its establishment is based on Article 102 of the Constitution of the Republic of Iraq.³⁸

Additionally, the Commission of Integrity of the Kurdistan Region-Iraq was established under the amended Regional Law No. 3 of 2011,³⁹ enacted by the regional Parliament. It operates with an independent board tasked with preventing and combating corruption in the Kurdistan Region.

Legal structures that deal with complaints:

1. Federal Commission of Integrity - Investigation Office
2. Federal Board of Supreme Audit
3. Federal Public Prosecution Service
4. Integrity Committee in the Council of Representatives
5. The Money Laundering Office at the Central Bank of Iraq
6. Investigating Courts and competent criminal courts

All the above legal institutions are responsible for receiving complaints and prosecuting corruption. At the same time, they have preventative functions, undertake measures to prevent corruption and safeguard against corruption. The Office of Prevention at the FCOI is responsible for implementing the Code of Conduct, preventing conflicts of interest, and overseeing the disclosure of financial assets.

The mandate of the Iraqi Federal Commission of Integrity is comprehensive, including prevention, education, public awareness, training, research, and other related activities. The Federal Commission of Integrity has an independent board, which is overseen by the Council of Representatives (ICoR). The Commission has a chairperson who represents the institution and may authorize a person⁴⁰ to represent the Commission. The Commission has been working to prevent and combat corruption, to ensure transparency in governance at all levels, and to issue a code of conduct.⁴¹

37 - Amended Commission of Integrity and Illicit Gain Law No. 30 in 2011. Available at: https://nazaha.iq/pdf_up/3003/Low3.pdf. Accessed on 10 April 2025.

38 - Article (102) of the Iraqi Constitution in 2005 states: "The High Commission for Human Rights (<https://www.ihchr.iq/>) , the Independent High Electoral Commission (<https://ihec.iq/en/>) , and the Commission of Integrity (https://nazaha.iq/en_default.asp) are independent bodies subject to the oversight of Council of Representatives, and their work is regulated by law".

39 - Amended regional law by the Parliament of Kurdistan Region No. 3 of 201. Available at <https://www.yasaii.info/2a/item/2080-tttt68.html> . Accessed on 18 June 2025.

40 - Article (2) of the amended Commission of Integrity and Illicit Gains Law No. 30 of 2011, is available on the below link: https://nazaha.iq/pdf_up/6533/nazaha_rev1.pdf

41 - Article (3) of the amended Commission of Integrity and Illicit Gains Law No. 30 of 2011.

The Commission of Integrity enjoys financial independence. Its annual budget is proposed by the chairperson and submitted to the Ministry of Finance for consolidation in the state's public budget.⁴² Similarly, the Commission of Integrity in the Kurdistan Region also operates with its own budget, integrated within the public budget of the Kurdistan Region.

However, Iraqi law and the constitution do not specifically guarantee the provision of adequate funding and human resources to the Commission of Integrity. Instead, the provision of financial and human resources is subject to the same foundations, norms, standards and procedures as the provision of funding and human resources to other state institutions.

It can be said that both Commissions (the Federal Commission of Integrity and the Commission of Integrity in the Kurdistan Region) have proper control over the expenditure of their financial budget and administrative independence in managing and controlling their personnel and offices.

The Commission is chaired by an employee of ministerial rank, appointed on the proposal of the Council of Ministers and approved by the Council of Representatives for a period of five years.⁴³ The Chairperson of the Commission of Integrity may be questioned in accordance with the procedures for questioning ministers, may be exempted from his/her post according to the same procedure for exempting ministers,⁴⁴ and has two deputies appointed in the same way as the Chairperson.

If the Commission Chairperson is dismissed, exempted, resigns, or is unable to perform their duties for any reason, the first deputy shall assume the role until a new Chairperson is appointed. If the first deputy is unable to perform their duties for any reason, the second deputy shall assume their responsibilities.⁴⁵

Federal laws do not provide any legal or procedural immunities or protections for the Commission leaders, investigators, or employees against civil or criminal proceedings. In contrast, the law governing the Commission of Integrity in the Kurdistan Region sets immunities that protect the Commission's Chairperson and staff from prosecution due to their work functions.

The laws do not specify any special monitoring or disciplinary procedures to prevent misconduct or abuse of authority by the Commission of Integrity or its staff. Instead, oversight relies on internal mechanisms established by the Commission, including its Rules of Procedure and investigative work instructions issued by the Chairperson.

External accountability would be carried out through the oversight of the Public Prosecution Service, the Judiciary, and the Supreme Audit Board.

42 - Article (6) of the Commission of Integrity and Illicit Gains Law.

43 - Article (4) of the Commission of Integrity and Illicit Gains Law.

44 - Article (7) of the Commission of Integrity and Illicit Gains Law.

45 - Article (9/ Third) of the Commission of Integrity and Illicit Gains Law. Available at https://nazaha.iq/body.asp?field=news_arabic&id=5667.

In 2021, the Commission adopted a Code of Conduct (No. 1 of 2021) for its employees in order to establish ethical and professional standards, and ensure proper, supervised and healthy performance of their duties.⁴⁶

Implementation in practice

The Federal Commission of Integrity has very limited independence in practice. Since the first Chairperson, who was appointed by the dissolved Coalition Provisional Authority in 2007, left his office, no Chairperson⁴⁷ has been appointed except for interim/acting Chairpersons and despite what the amended Commission of Integrity and Illicit Gains Law No. 30 of 2011 stipulates.⁴⁸ A deputy to the Chairperson has not been appointed either; only one acting deputy has been appointed.

The appointment of Commission Directors-General to their nine constituencies was controlled by the Office of the Prime Minister, which justified the claim that the Directors-General have been appointed exclusively by the Prime Minister since the Commission's establishment.

In the Kurdistan Region, the first Chairperson of the Commission was appointed by a two-thirds majority of the Region's Parliament members, as stipulated by the Commission's law, and has been exercising his functions to date.

Although it is stipulated that the Chairperson of the Federal Commission must not be politically affiliated, some of the Commission Chairpersons were appointed from among those known by their clear or potential political party affiliation.

In practice, most Chairpersons of the Federal Commission of Integrity have been dismissed for political motives.⁴⁹ They had been appointed in an acting capacity, leaving them vulnerable to dismissal or impeachment upon a decision by the Prime Minister, who has controlled the process since 2007. The automatic transfer of power to the Deputy Chairperson is applied until an alternative Chairperson is appointed.

The Commission of Integrity works to raise awareness through measures aimed at preventing corruption in government institutions and among the public, including conducting research. The Commission promotes good working relationships with state institutions, but its relations with civil society, the private sector and other stakeholders remain limited.

46 - The Code of Conduct is published on the official website of the Commission of Integrity on the below link: https://nazaha.iq/news_FA.asp?page_namper=p9.

47 - Al-Arabiya News, a news report about the Chairman of the ICOI, Haider Hanun who was charged of committing corruptions. Available at: <https://shorturl.at/J5PrC> . Accessed on 19 June 2025. See also: YouTube, Haider Hanun corruption report video. Available at: <https://www.youtube.com/watch?v=4LnQD9sPgD0>. Accessed on 19 June 2025; Coalition Provisional Authority Official Documents Archive. Available at: <https://govinfo.library.unt.edu/cpa-iraq/regulations/>. Accessed on 19 June 2025.

48 - Amended Commission of Integrity and Illicit Gains Law No. 30 of 2011. Available at: https://nazaha.iq/body.asp?field=news_arabic&id=5667. Accessed on 19 June 2025.

49 - +964 media outlet. A report on the Chairmen of the ICOI. Available at <https://964media.com/461150/> . Accessed on 19 June 2025.

The Commission submits periodic reports on its activities in biannual and annual formats, which are published on its official website.⁵⁰

The Commission of Integrity's interaction with the public to develop public confidence in its independence, fairness, and effectiveness is not systematic and is very limited. Therefore, confidence in the Commission's independence, fairness, and effectiveness is called into question due to widespread corruption practices and the inability to address them.⁵¹

The Commission provides electronic means and a hotline to enable individuals to report corrupt practices. However, in Iraq, the measures or rules to protect whistleblowers remain weak. This is the case despite the existence of protection Law No. 58 of 2017⁵² for witnesses, experts, whistleblowers and victims, its regulation No. 9 of 2018 (Regulation for determining criminal proceedings covered by the Law on Protection of Witnesses and whistleblowers)⁵³ and instruction No. 1 of 2019 (instructions to facilitate the implementation of provisions of Law on the Protection of Witnesses, whistleblowers and Victims).⁵⁴

Provision of Adequate Financial and Human Resources to Anti-Corruption Boards:

The total number of staff in the Federal Commission of Integrity reached 2869 employees at the end of 2024, and these staff members have been confronting widespread corruption in the federal government and 15 Iraqi governorates.⁵⁵ The total number of employees in the public sector exceeds four million.

The Federal Commission of Integrity operates with an independent budget that is allocated within the framework of the state's general budget. However, the Ministry of Finance and the government retain significant control over the budget's determination. The level of funding is not based on fixed criteria but is instead influenced by the broader economic situation in Iraq.

Table 4: Budget and number of employees of the Federal Commission of Integrity 2022-2024

Year	Number of employees	Commission budget sum	Expense amount of the budget in a year	Expense percentage
2022	2226	60,206,000000 Iraqi Dinar (equivalent to approx. USD 45,610,606)	60167461314 Iraqi Dinar (equivalent to approx. USD 45,581,410)	99,94%

50 - Review the Commission of Integrity annual and semi-annual reports:

https://nazaha.iq/news_FA.asp?page_namper=p9.

51 - Al Jazeera, corruption spread in Iraq. Available at: <https://shorturl.at/mPpbq> <https://shorturl.at/sg2hq> . Accessed on 19 June 2025.

52 - The amended law of the whistleblower's protection, published in the Iraqi Official Gazette No. 4445, on 2 May 2017, available in the link: https://storage.itpc.gov.iq/2024/02/12/2024_02_12_11954151306.pdf.

53 - The regulation number 9 on protection of the whistleblowers, published in the Iraqi Official Gazette No 4523, in 2028. Available at: <https://www.moj.gov.iq/view.4075/>. Accessed on 19 June 2025.

54 - The instructions for the enforcement of the law of the protection of Witnesses, whistleblowers, experts and victims. Available on the below link: <https://www.moj.gov.iq/view.4216/>. Accessed on 19 June 2025.

55 - The Federal Commission of Integrity. Number of employees. Available at https://nazaha.iq/body.asp?field=news_arabic&id=9080. Accessed on 26 June 2025.

2023	2358	107,918,484,180 Iraqi Dinar (equivalent to approx. USD 81,756,427)	74452970135 Iraqi Dinar (Equivalent to approx. USD 56,403,765.)	69%
2024	2879	NA	NA	NA

However, the Commission's financial budget corresponds to a traditional budget that only includes employee salaries and certain commodity needs, without any serious allocations for investigations, recovery processes, or other tasks related to combating corruption.

The Federal Commission of Integrity announced that the current human and financial resources available to it are sufficient to carry out its activities. However, we estimate that these human and financial resources are limited and insufficient to confront the widespread corruption in the country. This is evidenced by the worsening of the corruption problem year after year, rather than its decline, and this was due to several reasons, including weak support for oversight and anti-corruption agencies.⁵⁶

Good practices

- The Commission provides electronic means and a hotline to enable individuals to report corrupt practices.

Deficiencies

- The interaction of the Commission of Integrity with civil society, the private sector and other stakeholders remains limited. Therefore, the public lacks confidence in the Commission's independence, fairness, and effectiveness.
- There has been no appointed Chairperson of the Commission of Integrity since 2007, and interim Chairpersons have been politically affiliated.
- The Commission lacks sufficient human and financial resources to confront widespread corruption in the country.
- The protection of whistleblowers is weak in practice, despite the existence of a legal framework, which is an additional factor discouraging people from reporting corruption.

4.1.3 Article 7 – Public Sector Employment

Legal and Policy Framework

The legal framework governing the recruitment, appointment, retention and promotion of civil servants and other unelected employees in Iraq is governed by the Civil Service Law,⁵⁷ the State and Public Sector Employees' Salaries Law No. 22 of 2008,⁵⁸ the amended State and Public Sector Employees Discipline Law No. 14 of 1991, and the Federal Civil Service Council Law No. 4 of 2009.⁵⁹ The Federal Civil Service Council Law was established to appoint and reappoint individuals in the public service based on professional standards and competence, to describe jobs and their terms of employment, and to develop a policy on training and rehabilitation.

56 - Alarab website. Available at <https://alarab.co.uk/كثرة-الثغرات-تبطئ-جهود-مكافحة-الفساد-في-العراق>. Accessed on 24 July 2025.

57 - The Civil Service Law No. 24 of 1960.

58 - The Public Sector Employees' Salaries Law No. 22 of 2008.

59 - Federal Civil Service Council Law No. 4 of 2009. Available at: <https://alp.unescwa.org/legislations/law-4-2009-civil-servants-council>.

Terms of Appointment in Public Offices: Individuals are required to be Iraqi, at least 18 years of age, have passed medical examinations, have not been convicted of a felony or misdemeanor, and possess a recognized educational certificate.

Staff Performance Evaluation: The administrative director shall evaluate the performance of his/her employees once a year, provided that the results of the evaluation are approved and certified by the competent minister. Employees have the right to complain to the competent minister about their performance evaluation report within 10 days of becoming aware of the report. The law defines four levels of performance.

Competition for Holding an Office: The law does not stipulate any safeguards aiming to ensure transparency and integrity in the recruitment process. Public sector vacancies do not require public announcement; there are no general examinations or criteria governing competition. The Public Service Council is expected to develop, approve and implement them. However, the Council has not yet adopted and published such criteria, provisions, or competition procedures.

Appointment of Senior State Officials: The appointment of senior officials, such as Directors-General, Deputy Ministers, and those of equivalent rank, is subject to the discretion of the Prime Minister or the Council of Ministers. These appointments often occur without any formal competition or clear criteria and are frequently influenced by personal relationships, political party affiliations governed by sectarian norms, and the prevailing mood of senior management within the ministry or a party not affiliated with the ministry.

Appeals against the Recruitment Decisions and Civil Service Matters: The law allows for appeals against administrative decisions related to employment and civil service through the Judicial Court of Employees under the Council of State. Decisions issued by this court may be further appealed before the Supreme Administrative Court, in accordance with the amended State Council Law No. 65 of 1979.⁶⁰

Holders of Positions Most Vulnerable to Corruption: Iraq has not adopted any specific criteria, requirements or procedures for the selection or recruitment of individuals for positions most vulnerable to corruption. The law lacks special rules or procedures for the early detection of potential conflicts of interest, aside from Article 3 (Fifth) of the Commission of Integrity and Illicit Gain Law.⁶¹ This article requires certain categories of senior officials to disclose their financial assets, external activities, investments, gifts and significant benefits that could lead to conflicts of interest. Additionally, the law does not stipulate standards, procedures or rules for the rotation of those who hold positions most vulnerable to corruption or other civil service roles.

Implementation in practice

The rules and procedures for employment, recruitment and promotion provided for by the law have been rarely observed.

60 - The amended State Council Law No. 65 of 1979. Available at: <https://short-link.me/151NE>. Accessed on 19 June 2025.

61 - Article 3 (Fifth) of the Commission of Integrity and Illicit Gain Law, available at: https://nazaha.iq/body.asp?field=news_arabic&id=6533.

Appointments of public officials have been influenced by personal and political preferences since 2003.⁶² There have been no announcements, competition, adherence to efficiency or professional criteria, except in a few cases where jobs were publicly advertised and general examinations were conducted. Later, appointments in the public sector were halted⁶³ due to the great flabbiness and over-appointments, as regulated by specific provisions in the state's public budget laws. Recruitments in the governmental institutions stopped as ISIS occupied three Iraqi provinces in 2014.

Since 2015, the operating consumption budget, which includes salaries of employees, pensioners, social care and ration cards, has accounted for approximately 65% of the total public budget. The annual cost for the state treasury is up to 62 trillion IQD (over USD 47 billion), only for the salaries. In 2024, the number of state employees reached four million, and their average monthly salaries exceeded the average per capita income of the country's GDP.⁶⁴ Recently, the State was forced to introduce new job degrees to appoint certain categories of university graduates with higher degrees and medical professionals, who pressed the government through protests.⁶⁵

Regarding the promotion of state employees, the amended State and Public Sector Employees' Salaries Law No. 22 of 2008 introduced instructions for promotion based on time (step) as a prerequisite, in addition to a personal evaluation conducted by the head of administration. However, this evaluation is often based on personal and subjective preferences toward the employee under review, as confirmed by public employees themselves. Consequently, the instructions for promotion and evaluation tended to have a negative impact and were not based on professionalism and competence, even if stated in the law.⁶⁶

Complaint and Appeal Mechanisms: Although appeals against appointment decisions due to poor transparency or a lack of competitive opportunities are theoretically available, they are rarely utilized and often ineffective. It is rare for appellants to reach a fair outcome.

Regarding other rights related to public employment, the Judicial Court of Employees has handled a large number of cases. However, there are no available or published statistical indications on the outcomes of such cases, and the State Council hasn't shown interest in providing such statistics

The State Council has not announced any statistics or figures related to the lawsuits and disputes it has considered during the past years. It considers this information to be confidential and that it should not be made available or given upon request. As you visit their website, the section related to this issue is empty.⁶⁷

Salaries and Wages: The amended State and Public Sector Employees' Salaries Law No. 22 of 2008 governs the determination of salaries for employees in the first grades and

62 - Alkawrid News. Appointments have been influenced by personal and political preferences. Available at: <https://almawrid.news/contents/view/details?id=48822>. Accessed on 19 June 2025.

63 - Al Sabah Newspaper, an article on recruitment. Available at: <https://alsabaah.iq/21956-.html>. Accessed on 19 June 2025.

64 - Statement from Prime Minister's Financial Adviser, Doctor Mudher Muhammad Salih, to Al Jazeera Network available at: <https://shorturl.at/eWqrs>. Accessed on 24 June 2025.

65 - Alaraby, Graduates in the streets of Iraq, 25 May 2021, <https://short-link.me/18l9t>. Accessed on 24 June 2025.

66 - Article 6 of State and Public Sector Employees Salaries Law, accessible at <https://www.mof.gov.iq/pages/ar/SalaryLaw.aspx>. Accessed on 24 June 2025.

67 - State Council website, available at <https://council-state.iq/?page=21>

below. Salaries are calculated based on factors such as the position occupied by an employee, academic qualification, geographical location, risks, years of service, marital status and number of children.

The aforementioned law granted the Council of Ministers the right to amend the amounts of salaries stipulated in the salary schedule attached to the law, particularly in light of the high inflation rates, to reduce their impact on the standard of living.⁶⁸ However, the Council of Ministers has not taken any action to increase salaries despite inflation rates and the decline in the value of the Iraqi dinar against the United States dollar (by more than a third in recent years).

The level of wages and salaries for state employees is arguably sufficient, even if some employees have salaries that are low in the context of inflation and rising prices. However, the average monthly salaries of Iraqi employees are higher than the average per capita income of the country's gross domestic product (GDP).⁶⁹

The salary system suffers from a low level of transparency, particularly concerning employees in the security ministries and the Popular Mobilization Forces (PMF). The payrolls are never published, and media reports have disseminated news and statements about the existence of illusory (fake) names and alien personnel.⁷⁰ Additionally, the payroll system allows for the easy transfer of funds based on the orders of senior officials.

There are no performance appraisal criteria for the state employees other than personal evaluations based on subjective impressions of administrative officials. It is extremely rare for any action to be undertaken in cases of non-performance, due to the nature of the Iraqi civil service system and the lack of objective and serious performance appraisal criteria.

Good practices

- The Federal Civil Service Council Law was set up to appoint and reappoint in the public service on the basis of professional standards and competence, describe jobs and their terms of employment, and to develop a policy of training and rehabilitation.
- The law allows for appeals against administrative decisions related to employment and civil service through the Judicial Court of Employees.
- The Commission of Integrity and Illicit Gain Law requires certain categories of senior public officials to disclose their financial assets, external activities, investments, gifts and significant benefits that could lead to conflicts of interest.

Deficiencies

- There are no legal provisions or safeguards aiming to ensure transparency and integrity in the public sector recruitment process. Appointments of public officials have been influenced by personal and political preferences, lacking transparency, fair competition, adherence to efficiency and to professional recruitment criteria

68 - Article 2 (second) of State and Public Sector Employees Salaries Law.

69 - Statement of the Prime Minister's Financial Adviser, Doctor Mudher Muhammad Salih to Al Jazeera Network on 19 September 2024, available at: <https://shorturl.at/8LgLq>. Accessed on 24 June 2024.

70 - Many news reports, media reports, and statements by senior state officials talk about a large number of fake and alien employees. See, for example:

Al-Ssa News. "Revealing the Number of Alien Employees in Iraqi State Institutions." Available at: <https://alssaa.com/post/show/22413>. Accessed on 18 June 2025.

Al-Sabah. "Government Committees Uncover Thousands of Fake Employees." Available at: <https://alsabaah.iq/47718-.html>. Accessed on 18 June 2025.

- Appeals against appointment decisions in the public service are theoretically available but rarely used and often ineffective.
- The salary system in the public service lacks transparency. Payrolls are not published and there have been claims of false names or alien personnel.⁷¹
- The appointment of senior officials, such as Directors-General, Deputy Ministers, and those of equivalent ranks, is subject to the discretion of the Prime Minister or the Council of Ministers.

4.1.4 Article 7.3 – Political Financing

Legal and Policy Framework

The legal framework governing

aigins is the amended Electoral Law of the Council of Representatives and Provincial Councils⁷², the Electoral Campaign System, and the Directives of the Upper Limit for Expenditure on Electoral Campaigns.⁷³

Barometer of Campaign Spending Limits: The Electoral Campaign Regulation imposes no specific restrictions on election campaign spending beyond requiring that candidates, political parties or alliances finance their campaigns through legitimate resources,⁷⁴ without specifying the meaning of the term “legitimate resources”.

The Instructions on Maximum Spending on Election Campaigns⁷⁵ set standards for spending limits and the designated periods for electoral expenditures. The period for electoral expenditure shall begin with the start of the election campaign and end on the electoral silence day, and the maximum electoral expenditure of a candidate shall be a variable amount of 5.28 percent multiplied by the number of voters in the electoral district where the candidate runs in. The maximum electoral expenditure of a political party or coalition shall be the amount allocated to a candidate multiplied by the number of candidates of the party or coalition list in the constituency.

The instructions prohibit the acceptance or receipt of any donations from individuals, foreign entities, self-financed public companies, and commercial and banking companies if a part of their capital comes from the state. However, the instructions do not prevent the acceptance of donations or contributions from unknown entities. It is prohibited to have the total funding and in-kind contributions exceeding the electoral spending ceiling.

Publishing Financial Records (Accounts) of Election Campaigns: The law requires the appointment of a financial accountant to organize all the financial affairs of an electoral campaign, codify all its financial actions and prepare financial reports. The financial reports should be submitted to the Independent High Electoral Commission (IHEC) within 15 days after the Election Day, including total cash and in-kind donations as well as the total expenses incurred.

71 - Ibid.

72 - The amended Iraqi Council of Representatives and Provincial Councils No. 12 of 2008. Available at: <https://ina.iq/ar/political/181495--2-.html>. Accessed on 24 June 2025.

73 - The Electoral Campaigns No. 5 of 2023. Available at <https://short-link.me/15xgC>. Accessed on 24 June 2025.

74 - Article 16 of the Electoral Campaign Regulations No. 2 of 2023. Available at <https://ihedq/32489/2024/09/>. Accessed on 24 June 2025.

75 See <https://ihedq/26409/2023/08/>. Accessed on 24 June 2025.

The Independent High Electoral Commission (IHEC) may request a financial statement for the campaign account. The final financial report of the electoral campaign shall be submitted to the IHEC within 30 days from the date of announcing the preliminary results, and it should include details of in-kind donations and expenditures entered into the campaign account, details of expenditures incurred, all supporting documents for donations and expenditures, and the final statement. The Commission shall publish the financial report of the electoral campaign on its website or through any other means it deems appropriate.

Means to Prevent the Use of State Resources for Elections and Parties: The law prohibits holding electoral meetings in buildings used by official bodies and using the state emblem in meetings, announcements, electoral leaflets, writings and drawings throughout the electoral campaign. The law prohibits state employees from using their career influence, state resources, or official means for personal benefit or in support of any candidate (including security and military agencies) whether for electoral publicity or to influence voters.

The law also prohibits the use of state offices/institutions and places of worship for electoral publicity. Additionally, it prohibits spending public funds or funds from the federal public budget that are allocated to ministries or entities not associated with a ministry, or from endowment or external support funds on electoral publicity.⁷⁶

State Subsidies to Political Parties: Political parties receive an annual subsidy from the state budget, which is transferred to each political party's account by the Ministry of Finance.⁷⁷ The Ministry is competent to approve the annual estimate of the total amount of financial subsidy provided by the state.

The Ministry of Finance will submit a proposal to the Council of Ministers for consideration and inclusion in the draft state public budget.⁷⁸ The Political Parties Office is responsible for distributing the total amount of financial subsidies to political parties according to the following percentages.⁷⁹

- 1- 20% equally for the registered political parties.
- 2- 80% for the political parties that have representation in the Iraqi Council of Representatives (ICOR), and the distribution will be according to the number of seats won by the political parties' candidates (the number of seats each political party has) in the parliamentary elections.

Legislative and Administrative Measures to Enhance Transparency in the Financing of Political Parties: The Political Parties Law requires political parties to deposit their funds in Iraqi banks, keep regular records of accounts containing their income and expenses, and to submit an annual report on their accounts to the office of a Licensed

76 - Articles 27, 28, 29, 31 and 33 of the Council of Representatives and Provincial Councils Elections Law No. 12 of 2008.

77 - Article 42 of Political Parties Law No. 36 of 2015. Available at <https://archive3.parliament.iq/ar/2015/08/27/20218/>. Accessed on 24 June 2025.

78 - Article 43 of the Political Parties Law. Available at <https://archive3.parliament.iq/ar/2015/08/27/20218/>. Accessed on 24 June 2025.

79 - Article 44 of the Political Parties Law. Available at <https://archive3.parliament.iq/ar/2015/08/27/20218/>. Accessed on 24 June 2025.

Legal Accountant so that the office will present the report to the Iraqi Federal Board of Supreme Audit (IFBOSA). IFBOSA then submits a final report on the parties' financial situation to the Council of Representatives, Council of Ministers and the Political Parties Office in IHEC.⁸⁰

The law also requires the political parties, upon receiving donations, to verify the identity of donors and to record it in the party's donation registry. Furthermore, the law imposes publication of the list of donors in the party's official newspaper.⁸¹ The law also requires political parties to keep a record of the party's membership subscription amount. However, the law does not stipulate full transparency on all donations paid to political parties and candidates that exceed a certain threshold.

Although there is no explicit provision to prevent state bodies from making donations to political parties, candidates and electoral campaigns, this is generally understood to be prohibited in practice. Governmental institutions are strictly prohibited from using state funds to donate to political parties, electoral campaigns, or political candidates. This could only be done if there was a clear provision, which does not exist at all.

However, the Political Parties Law prohibits political parties from receiving funds from self-financed institutions, public companies, and commercial and banking companies where a portion of their capital belongs to the state.⁸² The law also prohibits the spending of public funds or endowment funds on electoral publicity.⁸³

The law does not prohibit legal bodies from donating to political parties; the law only prohibits donations from public companies and those with state capital. The law does not establish a maximum limit for donations and does not impose special rules for their disclosure.

The law does not stipulate regulations on loans to political parties and election campaigns, nor does it explicitly require the disclosure of such loans.

Third parties: Iraqi law does not regulate the issue of other active actors (third parties) that conduct campaigns for or against certain political parties or candidates. Also, the law does not require them to report or disclose their revenues and expenses related to the campaign.

Violation Penalties: The political party's violation of financial provisions on the management of party funds, including accepting prohibited donations, may lead to the dissolution of the political party by a decision of the competent court and the cessation of its financial subsidies from the state budget.

Violations of the provisions related to spending on election campaigns will result in fines and administrative penalties determined by the Election Commission. If the violation constitutes an offence under a specific penal provision, the individual shall be referred to the competent criminal court for legal action.

80 - Article 39 of the Political Parties Law.

81 - Article 36 of the Political Parties Law.

82 - Article 37 (first) of the Political Parties Law.

83 - Article 33 of the Council Representatives and Governorates Elections Law.

The penalties imposed by the law are administrative and criminal sanctions designed to be effective and theoretically deterrent.

The Authority Responsible for Overseeing Regulation of Political Finance: The Office of Political Parties Organizations in IHEC is responsible for monitoring the actions and activities of political parties and assessing their compliance with legal provisions. It is responsible for monitoring and investigating irregularities committed by political parties and is competent to initiate complaints and proceedings against parties and their members for legal violations. Its decisions shall be effective after the Board of Commissioners ratifies them.

Because the Political Parties Office operates under the IHEC, it theoretically benefits from the same financial and administrative independence as the Independent Commission.

Implementation in practice

The available evidence⁸⁴ suggests that large political parties often find ways to circumvent political financing regulations and violate provisions related to party financing and election spending.

Data and reports on the financing of political parties and electoral campaigns are often not published, and even if they are published, they will be done in a simplified way, non-comparable and difficult to use, making it impossible to investigate their compliance with the law. Additionally, the election operational costs are reported in total.

In practice, public evidence suggests that rules governing the financing of political parties and electoral campaigns are not being complied with. The implementation of legal penalties against candidates and political parties is rarely applied for their violation of rules and regulations, and even if they are applied, they are applied in a selective, unfair, and non-transparent manner.

Finally, it is difficult for civil society and media to monitor political funding due to the lack of information available, the refusal to provide it by those who have such information, and civil society organizations' limited resources, lack of funding and independence of media outlets.

Good practices

- The Instructions on Maximum Spending on Election Campaigns set standards for spending limits and the designated periods for electoral expenditures.
- The law prohibits the use of state resources for elections and political parties.
- The law on Political Parties requires that these verify the identity of donors, record it in a registry, and publish the list of donors.
- The Independent High Electoral Commission (IHEC) shall publish financial reports of electoral campaigns on its website.

Deficiencies

- The law does not prohibit legal bodies from donating to political parties, only public companies and companies with state capital, and does not set a maximum limit for

84 - Rudawarabia. Iraq elections: Who is funding the billions? 27 May 2025. <https://short-link.me/14p5R>
<https://www.rudawarabia.net/arabic/opinion/270520251>. Accessed on 24 June 2025.

donations. Instructions on Maximum Spending on Election Campaigns do not prevent donations from unknown entities.

- The law on Political Parties does not stipulate full transparency on all donations paid to political parties and candidates that exceed a certain threshold.
- Large political parties find ways to avoid political financing regulations without consequences.
- Reports on the financing of political parties and electoral campaigns are often not published or are published in a simplified version that does not enable thorough investigations.
- In the case of violations of regulations, legal penalties against candidates and political parties are not sufficiently enforced and are not transparent.

4.1.5 Articles 7, 8 and 12 – Codes of Conduct, Conflicts of Interest and Asset Declarations

Legal and Policy Framework

Criteria for Exclusion from Running in Elections: To stand for election to the Council of Representatives (CoR) or Provincial Councils, a candidate must be at least 30 years old and hold a bachelor's degree or equivalent qualification, with the possibility of allocating 20% of seats to holders of diplomas or preparatory certificates. The candidate must not have been sentenced for a felony or misdemeanor of a crime of moral turpitude, or convicted in cases of administrative and financial corruption by a final judicial decision, regardless of whether or not they are covered by a general amnesty law.⁸⁵

Asset and interest declarations: Iraqi law does not require any candidate to declare assets and money either before or during the process of running for an office. However, the laws require the Speaker of the Council of Representatives, their deputies, members of the Council of Representatives, Chairperson of the Provincial Council and members of the Provincial Council to submit an initial declaration of all their money, interests, assets and investments, as well as of their spouse, minor and unmarried children and those children who are not financially independent from them, even if they are married.⁸⁶

Under the financial disclosure system established by the Commission of Integrity and Illicit Gain Law, as well as the Kurdistan Region Commission of Integrity Law, specific categories of senior state employees are required to disclose their financial interests and assets, as well as those of their spouses, minor children, unmarried or financially dependent children.

Judges' Financial Disclosures: The law requires judges, including the Chairperson and members of the Supreme Judicial Council, as well as the Chairperson and members of the Federal Supreme Court, to submit financial disclosures upon assuming office, annually, and upon concluding their service.⁸⁷ All the judges and members of the Public Prosecution are required to submit financial disclosures.

85 - Article 7 of the Council of Representatives Elections law No. 12 in 2018, which was amended by the law No. 4 of 2023, available at <https://www.moj.gov.iq/upload/pdf/4718.pdf>.

86 - Article 1 and Article 16 of the Commission of Integrity and Illicit Gain Law.

87 - Article 16 of the Commission of Integrity and Illicit Gain Law.

Additionally, the Chairperson and members of the Kurdistan Region Judicial Council, all judges, and members of the Public Prosecutors are required to submit their financial disclosures to the Kurdistan Region Commission of Integrity.

Periodical Financial Disclosure Report: The law requires those covered by the financial disclosure system to submit a report upon assuming office, followed by annual submissions throughout their tenure. A final report must be submitted at the end of service if their services are terminated for any reason.

Verification Mechanism to Ensure Compliance: The Prevention Office of the Commission of Integrity shall verify the integrity and accuracy of the data provided by those responsible for submitting financial disclosure statements, in accordance with a plan approved and implemented annually by the Office.⁸⁸

Penalties for False or Incomplete Information: Article 19 (First) of the Integrity and Illicit Gains Commission Law punishes with imprisonment for a period not exceeding one year anyone who refuses to submit a financial disclosure form without a legitimate excuse, whereas item (Fifth) of that Article punishes with imprisonment for a period not less than one year anyone who is required to submit a financial disclosure form and who intentionally conceals information required in the form or submits false information that is proven to be related to the illicit gain.

According to information provided to us by the Federal Commission of Integrity, it has filed criminal lawsuits against 10 persons charged with submitting financial disclosure reports during the years 2023 to 2024. These individuals were referred to the competent judiciary for the crime of concealing information due to missing details in their disclosure reports.

In 2023, the Commission of Integrity filed 163 criminal lawsuits against individuals for failing to submit financial disclosure statements. Of these, 12 cases were settled in favor of the Commission, and the remaining 109 cases are still under investigation, while 42 cases were settled in favor of the defendants.⁸⁹

As for the Kurdistan Region, the Commission has not filed any criminal complaint regarding the failure to submit financial disclosure statements or to the deficiency or inaccuracy of the information provided, from the start of its work until the end of 2024.

Code of Conduct: The Commission of Integrity issued the Code of Conduct regulation No. 1 of 2016⁹⁰ and the Commission of Integrity in the Kurdistan Region issued a similar Code of Conduct for the region's employees.

Provisions of Conflict of Interest: The Commission of Integrity and Illicit Gain Law regulates provisions on conflict of interest, defining it as a situation where an individual, their spouse, children, or other related persons have a material interest incompatible with

88 - Article 9 (third) of the Commission of Integrity and Illicit Gain law stipulates that: "The Prevention Office will undertake the necessary actions to follow up on financial disclosure reports, monitor the integrity and accuracy of the information provided therein, audit the inflation of the funds of those charged with providing them in a manner that is not commensurate with their resources, and prepare a code of conduct."

89 - Information provided by the Federal Commission of Integrity (FCOI) during a direct meeting in (December 2024).

90 - The Code of Conduct is available at https://nazaha.iq/news_FA.asp?page_namper=p9#.

the individual's position or job.⁹¹ The law grants the employee the choice to remove the conflict, either by waiving the interest or resigning from their position within a period specified by instructions from the Commission.⁹²

The law prohibits a staff member or a public servant from appointing a person with whom they share a second-degree relationship to a permanent position under their management. Also, it prohibits employees of the Commission of Integrity from working in the private and mixed sectors. Failure to eliminate conflicts of interest within the period prescribed by law is considered an offence punishable by up to five years' imprisonment. The sentence entails the impeachment of the staff member from the service, as well as the removal of public servants from office.⁹³

Conflict of interest provisions apply to all employees and public servants, whether elected or appointed, in all powers of the government (legislative, executive, judicial) and other state bodies, including independent institutions bodies and non-ministry affiliated entities.

Preventing Conflicts of Interest of Former Employees: The Code of Conduct prohibits employees from working for or accepting rewards from any entity in the private sector that is directly related to their previous area of employment for a period of three years⁹⁴ after leaving their public sector position.

Additionally, the Code of Conduct of the Commission of Integrity requires its staff to refrain from visiting the Commission for any work connected to their previous role for three years from the date of termination of their employment in the Commission.⁹⁵

Implementation in practice

The criteria for excluding individuals from running for public office are applied to an acceptable extent in practice. However, the declarations of public officials regarding their financial interests, assets and incomes remain confidential and are not made publicly available either by the Federal Commission of Integrity or at the Commission of Integrity in the Region. They are not available online and it is not possible to access them upon request either.

Penalties for providing false or incomplete information in financial disclosure forms are sometimes applied to junior employees, but do not affect senior officials of the state in any way. There are no coordination bodies or units within the legislative and executive authorities responsible for establishing standards of ethical conduct and providing guidance to parliamentarians, ministers and other officials regarding ethical conduct and corruption risks.

Only the Codes of Conduct and Conflict of Interest Criteria are published in the Official Gazette, and on the official websites of their issuing bodies. Actions to explain these provisions and promote adherence to them remain limited in scope. Overall, there is little interest in implementing and adhering to the Codes of Conduct and Conflict of Interest criteria. The Federal Commission of Integrity and the Commission of Integrity in the

91 - Article 1 (Eighth) in the Law of Commission of Integrity and Illicit Gain.

92 - Article 20 (second) in the Law of Commission of Integrity and Illicit Gain.

93 - Article 19 (seventh) and Article 20 (first, second and third) in Law of Commission of Integrity and Illicit Gain.

94 - Article (12) of the Employees' Code of Conduct.

95 - Article (10) of the Commission of Integrity Code of Conduct.

Kurdistan Region lack the necessary independence, adequate resources, and expertise to fulfill their mandate of implementing provisions on conflict of interest.

Realistically, action is taken only to a very limited extent against those who violate the rules and standards of the Code of Conduct. There are almost no positive incentives to promote the principles of integrity, honesty and responsibility among employees as they are practically limited and only constitute personal initiatives.

Additionally, preventing public employees from working for private sector companies or enterprises that were in contract with the related government ministries or entities has been rarely implemented. Many government ministers and general directors, upon leaving public office, joined private sector companies that were in contract with their ministries and offices, often working as advisors or directors.

Article 12 (Four) of the Code of Conduct No.1 of 2016, which was issued by the Commission of Integrity, states that “A civil servant and a public employee must be committed to the following: Refrain from working for any private entity that has direct relations with his/her previous job for three years upon the end of their service (in their governmental entities), or to accept any reward from them”.

Table 5: Statistics on disciplinary measures taken against employees of the Commission of Integrity for violating the rules of conduct

2021	2022	2023	Total
3632	3540	6088	13260

Source: Federal Commission of Integrity⁹⁶

According to the statistics above, the FCOI Administration, along with the Chairman or General Directors, will form investigative committees regarding cases of Codes of Conduct violations and impose disciplinary penalties against employees proven to violate these codes.

Good practices

- The law requires that the Speaker of the Council of Representatives, his/her deputies, members of the Council of Representatives, the Chairperson of the Provincial Council, and members of the Provincial Council submit an initial declaration of interests, assets and investments, as well as of their spouse and children.
- Some categories of senior state officials are required to disclose their financial interests and assets, as well as those of their spouses and financially dependent children. The law also requires members of the judiciary to submit financial disclosures. Additionally, the Chairperson and members of the Kurdistan Region Judicial Council, judges and public prosecutors are required to submit asset and interest declarations.
- A verification system is in place to check the integrity and accuracy of asset and interest declarations.

96 - This information was obtained through a meeting on 8 December 2024.

- The Commission for Integrity in Iraq and the Commission for Integrity in the Kurdistan Region issued Codes of Conduct for public sector employees. There are also legal provisions regarding conflicts of interest that apply to all public servants across all powers of the government and other state bodies.

Deficiencies

- The Federal Commission of Integrity and the Commission of Integrity in the Kurdistan Region lack the necessary independence, resources, and expertise to fulfill their mandates.
- The law does not require all candidates for an election to the Council of Representatives or Provincial Councils to submit declarations of assets and interests before or during their candidacy for an office.
- The declarations of interests, assets and income of public officials are not made publicly available.
- Enforcement remains limited. Sanctions for providing false or incomplete information in financial disclosure forms are sometimes applied to junior employees, but do not affect senior officials. Most of the criminal lawsuits filed against individuals for failing to submit financial disclosure statements are still under investigation, and a minority have been settled in favor of the Commission of Integrity.
- There are no standards of ethical conduct and guidance about corruption risks for parliamentarians, ministers and other officials.

4.1.6 Articles 8.4 and 13.2 – Public Reporting and Protection of Whistleblowers

Legal and Policy Framework

The Federal Commission of Integrity provides a free, 24-hour telephone hotline to report corruption, whether related to bribery, bargaining, extortion, embezzlement, waste of public money, overstepping powers or breaching functional duties.⁹⁷ The Kurdistan Region Commission of Integrity does the same. These channels are available to report corruption offences, violations of the Code of Conduct, and potential conflicts of interest.

Regarding whistleblower protection, Iraq enacted the Protection of Witnesses, Experts, Whistleblowers and Victims Law No. 58 in 2017, which applies to witnesses, whistleblowers, experts and victims of criminal and terrorist proceedings, including relatives up to the second degree. The aforementioned law can be applied to offences against the state's internal and external security, terrorist offences, human trafficking, theft offences, smuggling of antiquities, drug offences, money-laundering, terrorism financing, offences of oil smuggling and its derivatives, offences of forgery of official documents, counterfeiting of currency, corruption cases, and any offence punishable by death or life imprisonment.⁹⁸

The law does not provide protection to whistleblowers who report violations against the Code of Conduct or the Conflicts of Interest provisions.

97 - Through the announcement in the below link, you can have the access to the free telephone number and calling upon citizens to report: https://nazaha.iq/body.asp?field=news_arabic&id=7971.

98 - Article (1) of the System for Determining Criminal Cases Covered by the Provisions of Law No. 9 of 2018 for the Protection of Witnesses, Experts, whistleblowers and Victims.

Commitment to Reporting: The law requires employees, public servants, and anyone present at the time of the commission of a criminal offence to report it if they become aware of it during the performance of their duties or as a result of their actions.⁹⁹ The professional Code of Conduct regulations of state employees require reporting any case of corruption.¹⁰⁰

The protection provided by the Witness Protection Law includes changing personal data, presenting testimony by electronic means, providing security, changing workplace, providing safe accommodation, hiding or altering identity, and providing security protection during court appearances.

Protection against job retaliation and safeguards for whistleblowers against harassment and retaliation by their superiors are not addressed by the legislation. The law that dealt with these issues was repealed (the Dissolved Coalition Provisional Authority Order No. 59 of 2004).¹⁰¹

Implementation in practice

The authors of this report were not able to obtain any statistics on the implementation of this law due to a lack of information and a lack of response to requests.

Good practices

- The Law on the Protection of Witnesses, Experts, Whistleblowers and Victims No. 58 was enacted in 2017 and provides some protection to witnesses, whistleblowers, experts and victims of criminal and terrorist proceedings, including relatives up to the second degree.
- The Federal Commission of Integrity and the Kurdistan Region Commission of Integrity provide free, 24-hour telephone hotlines to report corruption, violations of the Code of Conduct and potential conflicts of interest.

Deficiencies

- The law does not protect whistleblowers from job retaliation and harassment.
- The law does not protect whistleblowers who report violations of the Code of Conduct or Conflicts of Interest provisions.

4.1.7 Article 9.1 – Public Procurement

Legal and Policy Framework

Public procurement is governed by Public Contracts Law,¹⁰² the instructions on Implementing Government Contracts¹⁰³ and attached Controls, the Instructions to Facilitate the Implementation of Federal Public Budget Law issued by the Ministry of Finance, and the government procurement rules and procedures. These frameworks provide clear criteria and procedures for determining the terms of participation in auctions, as well as the selection and award criteria. In addition, the Ministry of Planning issued 20

99 - Article 48 of the amended Criminal Procedure Code No. 23 of 1971.

100 - Article (4/First-1) of the state Employees Code of Conduct issued by the Commission of Integrity

101 - The Coalitional Provisional Authority (CPA)'s orders, order No 59. Available at

<https://govinfo.library.unt.edu/cpa-iraq/regulations/#Orders>

102 - The Coalitional Provisional Authority (CPA)'s orders The Public Contracts Law/order No. 87 of 2004.

103 - The Instruction on Implementing Government Contracts No. 2 of 2014.

Controls to regulate governmental contracts.¹⁰⁴ The Public Contracts Office in the Ministry of Planning is the body charged with overseeing compliance with the rules to grant and execute public procurement contracts, under the supervision of IFBOSA, the Commission of Integrity, the competent courts and the Public Prosecution Service. The Public Government Contracts Department¹⁰⁵ is a department under the Ministry of Planning and administratively subject to it.

Settlement of Disputes and Appeals: A central (administrative) committee shall be established to review objections submitted by bidders regarding the referral decisions. Objections must be submitted within seven days from the date of notification of the referral decision. The Central Committee should consider the objections and their reasons within a period not exceeding 14 days from the date the objection is filed.

The head of the contracting party (the minister, the head of a body not linked with a ministry, the governor, etc.) should decide on the recommendation and objection within seven working days from the date the central committee's recommendation is received. If the recommendation is not decided upon within the aforementioned period, this shall be considered as a rejection of the objection.¹⁰⁶

In the event of disputes arising after the contract is signed between the government agency and the successful bidder, the matter should be resolved amicably by forming a joint committee. Otherwise, either national or international arbitration is resorted to if stipulated in the contract. If not, the Iraqi courts shall be competent to resolve the dispute.¹⁰⁷

Implementation in practice

Exemptions are often misused in practice to avoid implementing competitive procedures and to award contracts without application of the competitive procedures. This is achieved either through the use of multiple options stipulated in the Contract Implementation

104 - The Controls are:

- Controls No. (1) Bidder's instructions in tender documents.
- Controls No. (2) Procedures for announcing tenders and referrals.
- Controls No. (3) Tasks of the tender opening and analysis committees.
- Controls No. (4) Contract form.
- Controls No. (5) Documentary credits.
- Controls No. (6) cease and extend contracting work, supplying contracts and consultancy services contracts
- Controls No. (7) Mechanism for calculating the amount of compensation resulting from changes in quantity tables in construction contracts
- Controls No. (8) Mechanism of preparing studies, designs, schemes, estimated costs and dealing with consulting offices.
- Controls No. (9) Special to renew contracts
- Controls No. (10) Acceptance of paragraphs or articles showing a nonconformity (deviation) from the contractual standard.
- Controls No. (11) for granting margin of preference.
- Controls No. 12 on qualification and placement controls and standards in public government tenders for work and processing contracts and consultancy contracts.
- Controls No. (13) Special on certification and change of certificates of origin.
- Controls No. (14) Mechanism for dealing with the estimated cost based on stock exchange prices
- Controls No. (15) Accredited companies

105 - The Public Government Contracts Department, accessible at https://mop.gov.iq/gover_contract24.

106 - Article (7) of the Government Contracts Implementation Instructions No. 2 of 2014.

107 - Article (8) of the Instructions for Implementing Government Contracts.

Instructions or through the decisions of the Council of Ministers to grant exemptions from the governmental Contract Implementation Instructions; in this way, the governmental body will be completely free not to apply the competitive procedures.¹⁰⁸

While procurement procedures are conducted through a paper-based process, the announcement and submission of proposals may be conducted electronically.

Dissemination of Information on Procurement Processes: The public does not have access to sufficient information about public procurement processes, bidders, awarding tenders, contracting and any amendments thereto.¹⁰⁹

Citizens lack information about implementation and follow-up, because government bodies tend to refuse to disclose requested information, particularly since there is no access to information law in place to safeguard this right. In addition, media and CSOs do not have the opportunity to monitor how goods and services are purchased by governmental bodies from any party, including prices, the terms of purchase and the quality of execution. Occasionally, information can be obtained through secret leaks that occur for political or personal reasons, disputes, or liquidations.

Information on the government procurement process is not available online, nor is it provided upon request to specific citizens, journalists, or civil society organizations. This includes information on non-tender procurement, privatization, licenses, permits, lease agreements, or partnerships between the public and private sectors.

List of Banned Companies: The Iraqi Ministry of Planning publishes a "blacklist" that includes the names of companies and individuals prohibited from being dealt with, including accepting their offers or contracting with them. Additionally, the Ministry publishes news on the removal of names from the blacklist.¹¹⁰ However, the list does not contain any information about the companies or individuals except for their names. The list update is overdue – the last update was on 13 November 2024. Additionally, the Government Contracts Department in the Ministry of Planning publishes a list of companies with a history of non-compliance, but it currently includes only one company. This raises concerns about the usefulness of the list and suggests a lack of attention to collecting data about such companies and disseminating it. As for the list of suspended companies, it contains no information.¹¹¹

Neither the government nor the oversight bodies make available assessments of the effectiveness of the public procurement system and the extent to which it is based on transparency, competition and objective standards. Such reports and assessments are often considered confidential unless they are inadvertently leaked to the media and the public.

Good practices

108 - Today News Iraq. News report available at: <https://www.todaynewsiq.net/55147--.html>. Accessed on 16 June 2025.

109 - Al Furat Center, "An Article on the Financial Transparency in Iraq" Available at <https://fcds.com/economical/1054>. Accessed on 19 June 2025. Al-Ayyam Newspaper. News report available at: <https://www.al-ayyam.ps/ar/Article/303635/register.php>. Accessed on 19 June 2025.

110 - Blacklisting and de-listing announcements are available on the official website of Ministry of Planning and Development Cooperation at: <https://short-link.me/153x9>. Accessed on 19 June 2025.

111 - A list of suspended and stumbling companies can be found at: <https://short-link.me/153xD>. Accessed on 19 June 2025.

- There is a legal framework for public procurement, including the Public Contracts Law, regulations and controls, providing clear criteria and procedures to establish the terms of participation in auctions, selection and award criteria.
- In case of disputes and appeals, a central administrative committee shall be established to review objections submitted by bidders regarding referral decisions.

Deficiencies

- Information about public procurement is not publicly available and cannot be obtained upon request, including details on contracts, the quality of contract execution, non-tender procurement, privatization, licenses, permits, lease agreements, or partnerships between the public and private sectors. Therefore, civil society and the media lack the opportunity to monitor how goods and services are purchased by governmental bodies.
- Oversight bodies do not publish assessments of the effectiveness of the public procurement system and the extent to which it is based on transparency, competition and objective standards.

4.1.8 Article 9.2 and 9.3 – Management of Public Finances

Legal and Policy Framework

Article 62 of the Constitution¹¹² stipulates that the Council of Ministers shall submit the public budget draft law and final account to the Council of Representatives (CoR) for its approval. The Council of Representatives shall make transfers between the chapters and sections of the public budget and could reduce the total amounts. If necessary, the ICOR may propose to the Council of Ministers that the total amount of expenditure be increased. Article 80 (Fourth) of the Constitution affirms that the preparation of the public budget draft, final account and development plans is within the powers of the Council of Ministers.

Iraq adopted the Federal Financial Management Law No. 6 of 2019,¹¹³ which contains rules, standards and procedures of preparing, approving, implementing, monitoring, auditing, managing oil revenues, loans, guarantees and budgets of self-financed administrations, the power to write off debts, assets and transparency. The Council of Representatives approves a federal public budget for the state annually in accordance with the standards, rules and procedures set out in the Constitution and the Financial Management Law.

The Federal Public Budget Law defines the information and data to be submitted to the legislature (Council of Representatives). The Law contains regulations and rules governing accounting standards, internal and external auditing of the public budget and public financial management. It also includes mechanisms for recording accounting books, records, financial data, and other documents, storing them securely, and ensuring their safety.

112 - Article 62 of the Iraqi Constitution. Available at:
https://www.constituteproject.org/constitution/Iraq_2005?lang=en.

First: The Council of Ministers shall submit the draft general budget bill and the closing account to the Council of Representatives for approval.

Second: The Council of Representatives may conduct transfers between the sections and chapters of the general budget and reduce the total of its sums, and it may suggest to the Council of Ministers that they increase the total expenses, when necessary.

113 - Federal Financial Management Law No. 6 of 2019, available at:
https://ieiti.org.iq/mediafiles/articles/doc-941-2019_09_02_10_58_40.pdf. Accessed on 19 June 2025.

Announcement of Budget Procedures: The Public Budget Law will be published in the official Gazette upon approval, and it will also be published on the official website of the Ministry of Finance. The Law requires the official expenditure units to abide by the basic principles and standards of transparency of the public budget and disclose the mechanisms for the collection and expenditure of public funds, and to provide sufficient data, information, documents and reports on their financial and administrative activities, (previous, current and future) in a regular and timely manner and to publish them on the website.

Practically, there are no opportunities for public input and discussions on the public budget before it is approved. The level of political will and conflicts between forces holding power often determine the directions and aspects of spending and authorization. The law does not stipulate consequences for non-compliance with the law provisions related to transparency and publishing.

Once a year, the law requires the Ministry of Finance to publish a number of reports and documents, in accordance with Article 50 of the Financial Administration Law, on its website and other government websites.¹¹⁴

The law stipulates that a detailed monthly report on oil and gas revenues be published. Additionally, it should publish the quarterly audit of the investment situation annually to calculate oil and gas revenues.

What should be included in what is published to the public, according to the above, is a detailed comment on revenue, expenditure and financial performance data, including performance objectives. However, the Ministry of Finance does not publish any information, data and documents required by law on the Ministry of Finance's website. The Ministry website is empty of any data, information or documents about the budgets of recent years, as well as the current year. Thus, there is no disclosure to the public at all about details and documents related to the preparation, approval and final implementation of the state public budget.

Good practices

- The Federal Financial Management Law contains rules, standards and procedures to manage oil revenues, loans, guarantees and budgets of self-financed administrations. The Council of Representatives approves annually the federal state budget annually in accordance with the standards, rules and procedures set out in the Constitution and the Financial Management Law.

Deficiencies

- There is no public disclosure about details and documents related to the preparation, approval and final implementation of the state public budget.
- There are no opportunities for public input and discussions on the public budget before it is approved.

4.1.9 Articles 10 and 13.1 – Participation of Society and Access to Information

Legal and Policy Framework

¹¹⁴ - Article 50 (Second) of the Federal Financial Administration Law No. 6 of 2019.

Article 38 of the Iraqi Constitution stipulates that the state shall guarantee freedom of expression and opinion, publication, press, printing, information and advertising, without prejudice to public order and morality.

However, Iraq has not adopted any laws, procedures or policies that allow citizens to obtain information about public administration management, its functioning and decision-making processes, except for what was stipulated in Article 4 of Journalists Protection Law No. 21 of 2011, which gives journalists the right to obtain information, news, data and statistics that are not prohibited from their various sources, and they have the right to publish them within the limits of the law. Additionally, Article 6 of the aforementioned law gives journalist the right to access the official reports, information and data, unless their disclosure would harm public order and violate the provisions of the law.

There are no special provisions about the right to access information regarding corrupt practices.

However, the Kurdistan Region adopted the right to access to information law in the Kurdistan Region of Iraq, No. 11 in 2013, which aims to enable the employees in the Kurdistan Region to exercise their right to obtain information from public and private institutions, support the principles of transparency, effective participation to consolidate the democratic process, and ensure a better space for freedom of expression and publication.¹¹⁵

The Independent Human Rights Commission in the Kurdistan Region of Iraq, established in accordance with Law No. 4 of 2010, was tasked with monitoring the enforcement of the law, identifying irregularities and obstacles, and issuing recommendations.

The Independent Human Rights Commission in the Kurdistan Region is also mandated to develop training programs for law enforcement officials, receive and verify complaints, take the necessary measures, and intervene to obtain information. Additionally, it is required to submit a biannual report on its activities to the Parliament of the Kurdistan Region detailing its work and to make this report publicly available.

The law stipulates that any natural or legal person has the right to access and obtain information held by public institutions, including the right to request copies of the documents. It also establishes an obligation to proactively publish the types of information specified in article 6 of the law.

The law grants public institutions the right to refuse requests for information if the requested content is considered confidential or related to the Region's defense and security. This includes information that could impact ongoing negotiations conducted by the Region, violate legitimate competition rules, copyright or intellectual property protections, or pertain to the personal records of individuals (such as educational, medical, employment, bank, or professional data) without their consent. The law also restricts access to information that could endanger public safety or health, or compromise protected electronic networks, potentially leading to data breaches, erasure or theft. Important to note that individuals requesting information and documentation will be responsible for covering any associated costs.

115 - Article 2 of the Kurdistan Region Law on Right to Access Information No. 11 of 2013. Available at: <https://legislation.krd/law-detail/?id=1507>. Accessed on 19 June 2025.

The law grants an individual whose request for obtaining information was rejected to object the decision and proceedings of the public or private institution before a senior administration office and the competent courts of First Instance within 7 days from the date of the issuance of the objected decision. The decision of the Court of First Instance can be appealed before the Court of Appeal in the district, in its capacity as a cassation authority, within 15 days.

The law imposes a fine of not less than the approximate equivalent to USD 190 and not more than USD 3,788 against anyone who refrains from providing, reviewing, accessing or obtaining documents; providing incorrect information in violation of the law; or impedes the work of the Independent Human Rights Commission in monitoring the implementation of provisions of the law.

The Kurdistan Region Employees' Code of Conduct, issued by the Commission of Integrity in Chapter Six, entitled "Commitment to disclosure, confidentiality, and dealing with the media," addressed this in detail and professionally. It states that transparency is the basis of the public service, and that individuals and bodies have the right to view documents, records, actions, procedures, and results within the public sector unless the law explicitly stipulates their confidentiality or their connection to the private lives of individuals.¹¹⁶

The public servant should be committed to respect personal privacy, and refrain from leaking any information considered to be confidential or personal, whether during or after their services. This includes not using, copying, transferring or removing information, except in the exercise of their duties and in accordance with the laws, regulations and instructions.

No order, document, action, decision, paper, or written or electronic evidence may be deemed confidential unless explicitly provided by law. Any classification based on suspicion is not deemed to be confidential. Public officials should report any potential crime, including corruption, to the competent investigative or supervisory bodies, even if done anonymously.

The regulation requires public servants to take necessary steps to ensure that confidential or personal information that falls under their control is protected by undertaking precautionary measures against its loss, entry into, usage, modification or disclosure unless authorized by law. Public servants are also prohibited from impeding the disclosure or revelation of any official information, documents, or data that must or may be published, entered, or influenced. The law additionally prevents them from collecting any personal or family information beyond what is necessary and strictly for the purposes for which the information is collected. Such collection or investigation must be directly related to their official duties or career activity, and within the scope of their competency.

Furthermore, the law requires them to retain personal information in a manner that can be easily recovered. The concerned person has the right to view, request a copy of, and request the amendment or correction of the information. Except for those holding senior positions, such as ministers and similar ranks, public employees must refrain from making any media statements or interventions regarding their official functions without prior permission from the competent authority within their department.

116 - Article (17) of the Professional Conduct Instructions for Public Employees in the Kurdistan Region.

Other than that, public employees have the right to interact with the media or make statements or interventions about matters unrelated to their job duties. The regulation requires the administration to implement initiatives and measures that create internal platforms, enabling public employees to express their opinions about their office, its work, strategic plans, and policies.¹¹⁷

Implementation in practice

The Federal Iraqi Government does not implement any formal rules, procedures, regulations or policies to ensure the public's right to access information. The only existing efforts are isolated individual initiatives that adopt the publication of information on websites, such as public statements and institutional activity reports. These efforts rely on personal initiative, are limited in scope, and lack continuity.

Neither the government nor the monitoring parties publish information related to corruption in any form, and there are no mechanisms in place to disseminate such information. There is no concern about identifying corruption risks in public administration, and the government does not publish any information on this matter. This is despite the fact that all successive governments since 2003 have ranked fighting corruption as one of their top priorities, based on the need to regain public confidence.

The government has not implemented measures to foster an institutional culture based on transparency, open data, open-door policies, and regular communication between the government and civil society. Except for slogans, press releases, and intentions, none of them have been applied in reality.

The government has not implemented measures to provide opportunities for individuals and groups outside the public sector to participate in the legislative drafting process. However, to gain support, individual and selective initiatives are occasionally carried out by representatives or parliamentary committees to obtain the opinions of specific groups regarding certain laws.

The government has not adopted measures to enable members of the public to participate in or contribute to decisions regarding the allocation of public funds for specific purposes within specific institutions.

There are initiatives to introduce elements into the school curriculum that address corruption and integrity, but they are limited. Training courses on topics such as corruption, public administration, public procurement, ethics, criminal law, or corporate governance can be conducted at the primary, secondary, and university levels, but they are generally limited to universities that specialize in these areas of study.

There are numerous examples of curricular inclusion in education programs aimed at promoting a culture of integrity and combating corruption, spanning different educational levels. For example:

- *Concepts of Integrity in the Code of Hammurabi*, included in the fifth-grade social studies curriculum;¹¹⁸

117 - Review the articles 18-23 of the instruction.

118 - Hammurabi, Social Studies, for the Fifth Grade. Available at <https://short-link.me/15KAP>. Accessed on 26 June 2025.

- *Honor of the Mission*, an Arabic reading lesson for the sixth grade;
- *Preserving Public Properties*, an educational activity for kindergarten;
- At the university level, the Business Administration Department curriculum includes a *Corporate Governance* course, which introduces students to specific scientific and practical approaches to good governance (Dr. Imad Salim - *Corporate Governance* textbook);
- A course on *Warehouse and Procurement Management*, which introduces students to procurement and storage practices, sourcing materials from primary suppliers, and ensuring regulatory compliance.

Documented Cases of Attacks against Journalists, Civil Society, Human Rights Activists and Others: News about detaining, prosecutions, and arrest warrants against journalists, persons expressing their opinions and those who expose corruption have been published on news websites and social media platforms.¹¹⁹ Complaints and legal provisions that confiscate freedom of opinion and expression are used to silence people and take revenge upon journalists and people who criticize the government or parliament's performance or disclose cases of corruption.

Iraq joined an international initiative to promote transparency by becoming a member of the Extractive Industries Transparency Initiative (EITI),¹²⁰ and the Initiative has a website on which it publishes its activities, its reports and work developments.¹²¹

Good practices

- Legally, the Iraqi Constitution guarantees freedom of expression and opinion, publication, press, printing, information and advertising.
- The Kurdistan Region adopted a law on the right to access to information in that region. The Independent Human Rights Commission in the Kurdistan Region is responsible for monitoring the enforcement of the law, identifying irregularities and obstacles, and issuing recommendations.

Deficiencies

- Iraq has not adopted any laws, procedures or policies that allow citizens to obtain information about public administration management, except for the Journalists Protection Law.
- The government does not publish any information related to corruption. Corruption risks in public administration are not identified.
- There are no examples of citizen and stakeholders' participation in decision-making processes through broad consultations, electronic platforms, working groups, task forces, citizen referendums, community meetings, and measures aimed at enhancing such participation.
- The government has not adopted measures to provide opportunities to individuals and groups outside the public sector to consult during the legislative drafting

119 - Al Sharq Al Awsat, available at: <https://shorturl.at/HM3Zn>; Arabi21, available at: <https://shorturl.at/1qvMa>; Journalistic Freedom Observatory, available at: <https://shorturl.at/xd3eL>; Alssaa (Article ID 23597), available at: <https://alssaa.com/post/show/23597>; Daraj, available at: <https://shorturl.at/HCMri>; Majalla, available at: <https://short-link.me/12icw>; Arab21, available at: <https://short-link.me/ZhFm>; Arabi21, available at: <https://short-link.me/12ic9>. Accessed on 21 June 2025.

120 - Iraqi Extractive Industries Transparency Initiative. Available at: <https://ieiti.org.iq/mediafiles/articles/doc-65-20171201120329.pdf>. Accessed on 25 June 2025.

121 - The official website of the initiative is available on the below link: <https://ieiti.org.iq/ar/home>. Accessed on 25 June 2025.

process; however, there are some initiatives sometimes carried out by representatives or parliamentary committees to obtain the opinions of some groups regarding certain laws.

- The government has not adopted measures to enable members of the public to make decisions or contribute to decisions regarding how parts of the public budget are allocated for specific purposes within specific institutions.

4.1.10 Article 11 – Judiciary and Prosecution Services

Legal and Policy Framework

Article 87 of the Constitution of the Republic of Iraq of 2005¹²² stipulates that the Judiciary is an independent power: “The Judicial power is independent. The courts, in their various types and levels, shall assume this power and issue decisions in accordance with the law.”

Article 88¹²³ stipulates the independence of judges as persons: “Judges are independent, and there is no authority over them except that of the law. No power shall have the right to interfere in the judiciary and the affairs of justice”. In addition, Article 89¹²⁴ stipulates the components of the judicial power: “The Federal Judicial Power is comprised of the Supreme Judicial Council, the Federal Supreme Court, the Federal Court of Cassation, the Public Prosecutor Service, the Judiciary Oversight Commission, and other Federal Courts that are regulated in accordance with the law”.

Article 2 of the Judicial Organization¹²⁵ emphasizes that the Judiciary is independent as a guiding concept: “The Judiciary is independent, no authority is over it other than the law.”

Judicial Code of Conduct: The Supreme Judicial Council, in its sixth session on 26 June 2022, adopted the Judicial Code of Conduct¹²⁶ prepared by a committee of judges guided by the Bangalore Principles and Article 11 of the United Nations Convention against Corruption. The code was circulated to all courts for adoption. Prior to 2022, the Supreme Judicial Council had adopted the Bangalore Principles as the Judicial Code of Conduct since 2003.

Disciplinary mechanisms: Judges and members of the public prosecution are subject to the same disciplinary mechanisms and procedures, as outlined in Articles 58-62 of Judicial Regulation Law No. 160 of 1979, which are included in a chapter entitled “*Disciplinary Matters*.” According to it, a judge or a member of the Public Prosecutor's Office may be subjected to one of the penalties stipulated in the law.

122 - Article 87 of the Constitution of the Republic of Iraq (2005), unofficial English translation available at the Constitute Project: https://www.constituteproject.org/constitution/Iraq_2005.pdf. Accessed on 21 June 2025.

123 - Article 88 of the Constitution of the Republic of Iraq (2005), unofficial English translation available at the Constitute Project: https://www.constituteproject.org/constitution/Iraq_2005.pdf. Accessed at 21 June 2025.

124 - Article 89 of the Constitution of the Republic of Iraq (2005), unofficial English translation available at the Constitute Project: https://www.constituteproject.org/constitution/Iraq_2005.pdf. Accessed at 21 June 2025.

125 - Guide to the Iraqi laws. Available at <https://www.iraqilaws.com/2024/05/160-1979.html>. Accessed on 21 June 2025.

126 - Code of Conduct for Judges and prosecutors in Iraq, Iraqi Bar Association, available in <https://lawyers.gov.iq/news/3812/>. Accessed at 21 June 2025.

Coordinating Bodies to Introduce Guidelines: There are no specialized bodies within the judiciary specifically tasked with providing guidelines to judges and members of the Public Prosecution on judicial conduct, corruption risks, and related matters. However, the Supreme Judicial Council and the Judicial Oversight Authority, which are responsible for monitoring the conduct of judges and employees affiliated with the Supreme Judicial Council across all Iraqi courts, carry out these tasks through written circulars that include directives or orders to adopt certain positions or avoid specific practices.

Transparency and Accountability Measures: There are no specific measures or policies to ensure transparency and accountability in the selection, training, evaluation and dismissal of judges and prosecutors. Rather, processes related especially to the accountability of judges, evaluation of their performance and their removal are carried out routinely according to certain mechanisms that lack transparency. These processes are often done in excessive secrecy, unless higher authorities wish to disclose them to the public through unofficial channels for various reasons.

As for the training of judges, realistically, it is nonexistent, except for occasional workshops and lectures held on a limited capacity at the Judicial Training Institute¹²⁷ or elsewhere. These sessions reach a limited number of judges and employees, without having ongoing training plans or programs that address the needs and inclusion of all judges and their assistants.

Criteria to Determine Conflict of Interest: Iraqi laws include various legal provisions addressing conflicts of interest for judges and members of the Public Prosecution. These provisions outline the steps required to address such conflicts, including those stipulated in the Civil Procedure Law under the title 'Recusal of Judges'.¹²⁸

The Civil Procedure Law prohibited judges from engaging in business or any work that is not consistent with the judiciary's function. It also prohibits judges who are related by marriage or kinship up to the fourth degree from serving together in the same judicial body. The law also prohibits judges from considering an appeal against a ruling issued by another judge with whom they have the aforementioned relationship.¹²⁹

Additionally, judges are subject to the provisions stipulated in the Commission of Integrity and Illicit Gains Amended Law No. 30 of 2011 regarding conflicts of interest.

Disclosure of Financial Interests: Judges, including the Chairperson of the Supreme Judicial Council, members of the Supreme Judicial Council, and the Chairperson and members of the Federal Supreme Court, as well as members of the Public Prosecution, must disclose their financial interests and those of their spouses, minor children, unmarried children, and financially dependent children.¹³⁰

Transparency measures in Court Proceedings: The Constitution stipulates that court hearings are public unless the court decides to make them confidential. The law stipulates

127 - The Judicial Training Institute is an institute established by the Supreme Judicial Council to train judges. It is not the Judicial Institute that is responsible for preparing judges and prosecutors for appointment in the Judiciary.

128 - A Guide to the Iraqi Laws. the Civil Procedure Law under the title 'Recusal of Judges'. Available at <https://www.iraqilaws.com/2023/10/83-1969.html>. Accessed on 24 June 2025.

129 - Article 8 of the amended Judicial Regulation Law No. 160 of 1979.

130 - Article 16 (First - W - H) of the Commission of Integrity and Illicit Gains Law.

that court hearings are public, unless the court determines that they should be confidential. However, the judgment should be pronounced publicly.¹³¹ The public is entitled to attend trials and court proceedings.

However, both the law and prevailing practices restrict access to court judgments (decisions), preventing anyone other than the parties to a case from obtaining copies, except for a limited number of selected decisions published on the official website of the Supreme Judicial Council.

Procedures for Referral of Cases and their Distribution: There are no established rules or standards governing the referral and distribution of cases among judges to prevent unjustified interference. The distribution of cases is subject to the decision of the first judge in the court if it is composed of multiple judges, without any formal controls or standards.

Implementation in practice

Despite numerous and repeated constitutional and legal provisions regarding the independence of the judiciary, the judicial system and its judges continue to face significant challenges in practice.

The Judicial Codes of Conduct are theoretical codes with no practical application or significance. There is no information available about punishing or disciplining judges for violating the Code of Conduct.

The financial disclosure reports submitted by judges and members of the Public Prosecution to the Commission of Integrity are not announced or published, and copies of these reports are not given to those who request them.

The Prevention Office in the Commission of Integrity is supposed to examine the validity, comprehensiveness and accuracy of judges' asset and interest declarations, but these audits are confidential. No information about them is provided to the public or media. Financial disclosure is never used to prevent conflicts of interest.

Good practices

- Judicial Organization Law¹³² emphasized that the Judiciary is independent as a guiding concept: "The Judiciary is independent; no authority is over it other than the law."
- A Judicial Code of Conduct was adopted in 2022.¹³³
- Judges and members of the Public Prosecution are obliged to submit a disclosure of their financial interests, and those of their spouses and financially dependent children.

Deficiencies

- There are no specific measures or policies to ensure transparency and accountability in the selection, training, evaluation and dismissal of judges and prosecutors.

131 - Article 5 of the Judicial Regulation Law.

132 - Law No. 160 of 1979.

133 - Iraqi Bar Association. Judicial Code of Conduct. Available at <https://lawyers.gov.iq/news/3812/>. Accessed on 25 June 2025.

- There are no rules or standards governing the referral and distribution of cases among judges that can prevent unjustified interference.

4.1.11 Article 12 – Private Sector Transparency

Legal and Policy Framework

Iraq has not issued laws or policies that ensure increased transparency in the private sector entities. There are no national legal provisions that require the publication of the identity of legal or natural persons involved in the establishment and management of legal entities. There are no established requirements for transparency in the beneficial ownership of legal entities.

However, the Anti-Money Laundering and Counter-Terrorism Financing Law No. 39 of 2015 obliges financial institutions and owners of certain businesses to undertake due diligence measures towards customers.¹³⁴ In addition, the Central Bank has issued several controls related to due diligence.¹³⁵

The aforementioned law requires financial institutions and designated non-financial businesses to keep records, documents and papers for a period of five years from the date the consumer relationship ends, the account is closed, or a transaction is executed for an occasional customer; whichever is longer. It also requires that such records be made available to the competent authorities without delay.

In addition, the law prohibits the opening or maintenance of accounts under anonymous or fictitious names. Financial institutions are required to adhere to the law and refrain from conducting transactions with individuals or entities (natural or legal persons) whose names appear on lists issued by national or international bodies concerning money laundering and the financing of terrorism.

The Committee of Freezing Terrorists' Funds issues lists of individuals whose assets must be frozen and prohibits any transactions with them, in accordance with Articles 15 to 22 of the Anti-Money Laundering and Counter-Terrorism Financing Law. Additionally, the Investigative Courts issue lists of names of defendants wanted by the judiciary, ordering the seizure of their movable and immovable assets in accordance with the provisions of the amended Criminal Procedure Code.¹³⁶

134 - Article 10 of the Anti-Money Laundering and Countering the Financing of Terrorism Law No. 39 of 2015.

135 - The Central Bank issued the below controls regarding due diligence:

- 1- Due diligence securities controls No. 1 of 2017.
- 2- Due diligence controls for accountants and auditors No. 1 of 2020.
- 3- Due diligence controls for goldsmiths and gemstone traders No. 1 of 2020.
- 4- Due diligence controls for NGOs No. 1 of 2021.
- 5- Due diligence controls for the company registration office No. 1 of 2022.
- 6- Due diligence controls to combat money laundering and terrorism financing of real estate registration office No. 1 of 2022.
- 7- Due diligence rules instructions No. 1 of 2023 for financial institutions, non-financial professions and businesses towards customers.
- 8- Due diligence controls for high-ranking and risky positions No. 2 of 2023.
- 9- Anti-money laundering and financing terrorism instructions in the field of insurance No. 1 of 2017.

136 - Criminal Procedure Code No. 23 of 1971.

The law prohibits financial institutions and designated non-financial businesses from disclosing the legal actions taken in connection with transactions or financial transactions suspected of money laundering or financing terrorism to customers, beneficiaries, or any other party, except to the competent law enforcement authorities. The law also requires them to immediately report to the Money Laundering Office about any suspected money laundering or financing terrorism, whether the operation is carried out or not. The law requires financial institutions and designated non-financial businesses to provide the Money Laundering Office with the requested information and documents, as an urgent matter, and to submit all relevant records to the courts and competent bodies upon request.

Furthermore, they are prohibited from dealing with, entering into business relationships with, or establishing correspondent banking relationships with shell banks or with institutions that permit shell banks to use their accounts. They must also refrain from engaging with any financial institution that provides services to globally sanctioned or banned financial institutions.

In Iraq, records of companies and other legal entities are not publicly available. No information about them is published, except for lists published by the Department of Non-Governmental Organizations (DNGOs), which include only the names of non-governmental organizations without any additional data.

The public does not have access to the managers or direct owners of the institutions, nor to the main data of the legal bodies. No central record of utilitarian ownership was established in Iraq, and there are no legislative provisions requiring companies and other legal entities to report their final owners. Thus, there are no mechanisms to ensure the authenticity and integrity of information, nor are there mechanisms to verify utilitarian ownership information.

The verification or knowledge of beneficial owners¹³⁷ in Iraq has no sources except for the due diligence measures stated in the Anti-Money Laundering Law and the due diligence controls issued thereunder (to which we have referred above). The information obtained from these measures is not made available to the public, but rather to law enforcement agencies and official stakeholders. The information is considered confidential, and its circulation is prohibited except within limits set by law and instructions.

The existence of an effective system of utilitarian property in Iraq cannot be claimed, and therefore, there is no opportunity for transparency on the subject.

Bookkeeping, Records, Statement Disclosures, Accounting Standards and Auditing Regulations Systems: The Iraqi amended Trade Law No. 30 of 1984 requires merchants to maintain accounting records appropriate to the nature and scope of their business in a way that accurately reflects their financial position. Specifically, the law obliges them to keep two primary books: the daily book and the ledger.¹³⁸ All commercial transactions carried out by the merchant must be recorded in detail and on a daily basis throughout the daily book. In the ledger, the annual budget and profit and loss account are recorded.

137 - A Guide about the beneficial owners. Available at: [دليل-المستفيد-الحقيقي.pdf](#). Accessed on 21 June 2025.

138 - eRegulations Baghdad. Available at <https://baghdad.eregulations.org/?l=en>. Accessed on 21 June 2025.

The law tasks the Ministry of Trade to undertake necessary measures to ensure that traders are keeping books in accordance with the law and that they are subject to its oversight.¹³⁹

The Control of Commercial Bookkeeping for Income Tax Purposes No. 2 of 1985¹⁴⁰ was issued to regulate bookkeeping and record-keeping obligations for income tax purposes. It applies to companies, branches of foreign companies, foreign economic institutions operating in Iraq, individuals registered with the Chamber of Commerce and Industry, importers, classified contractors, and the owners of restaurants, pharmacies and medicine stores, auditing firms, finance consulting offices, scientific and tourism advisory offices, commission agents, and customs clearance agents, among others.

The amended Companies Law No. 21 of 1997 requires other bookkeeping, such as the record of members in which the names of contributors or partners in the company, their nationalities, occupations and addresses, number of shares or the amount of shares owned by each one of them, the date of ownership, the number of shares paid by each member and the amount paid for each share in the contributions and limited companies, the date of expiry of the membership and its cause.¹⁴¹

Accounting and Auditing Standards: Article 207 of the Companies Law¹⁴² requires the Ministry of Trade, in cooperation with the Ministry of Finance, IFBOSA, and the Planning Board, to issue instructions on the accounting system that a company must adopt, as well as all related matters to the final accounts.

Article 133 of the Companies Law¹⁴³ subjected the accounts of mixed companies to the IFBOSA. In contrast, the accounts of private companies are subject to monitoring and auditing by auditors appointed by the company's General Assembly. The accounts of related companies should be consolidated in accordance with international accounting standards unless they have been specifically modified by standards in force in Iraq.

Criminalization of Acts Associated with Bookkeeping:

- 1- Criminalization of non-preparation of records in the company according to Article 216 of the Companies Law.¹⁴⁴
- 2- Criminalization of recording wrong matters or neglecting to record true matters in the bookkeeping in accordance to Article 296 of the Companies Law.
- 3- Destruction, corruption, defect, invalidation or recording of forged records in accordance with Article 301 of the Companies Law.¹⁴⁵

139 - Articles 12-20 of the Iraqi amended Trade Law No. 30 of 1984. Available at <https://www.wipo.int/wipolex/en/legislation/details/10520>. Accessed on 21 June 2025.

140 - General Commission of Taxes. Available at <https://short-link.me/15zp0>. Accessed on 24 June 2025.

141 - Article 129 of the amended Companies Law No. 21 of 1997. Available at <https://wipolex-res.wipo.int/edocs/lexdocs/laws/en/jo/jo057en.html>. Accessed on 21 June 2025.

142 - Article 207 of the amended Companies Law No. 21 of 1997. Available at <https://wipolex-res.wipo.int/edocs/lexdocs/laws/en/jo/jo057en.html>. Accessed on 21 June 2025.

143 - Article 133 of the amended Companies Law No. 21 of 1997. Available at <https://wipolex-res.wipo.int/edocs/lexdocs/laws/en/jo/jo057en.html>. Accessed on 21 June 2025.

144 - Article 216 of the amended Companies Law No. 21 of 1997. Available at <https://wipolex-res.wipo.int/edocs/lexdocs/laws/en/jo/jo057en.html>. Accessed on 21 June 2025.

145 - Article 301 of the amended Companies Law No. 21 of 1997. Available at <https://wipolex-res.wipo.int/edocs/lexdocs/laws/en/jo/jo057en.html>. Accessed on 21 June 2025.

4- Criminalization of the use of forged documents according to Article 298 of the Companies Law.¹⁴⁶

Iraqi laws have not established provisions to prevent businesspersons or companies from recording transactions off the books, partially or inadequately, or recording fictitious expenses that do not exist in reality. Such practices are not explicitly addressed or prohibited under the current legal framework.

Additionally, the law stipulates that businesses and companies must retain their books for a period of 5 years before destroying them; however, the law does not criminalize the destruction of such books before the end of the five-year period. The law does not consider such an act a crime, and the perpetrator would not be imprisoned or fined. The law requires businessmen and companies to keep their books for five years, but if they destroy them before the end of such period, it does not criminalize the act.

Tax Deduction Bribes and Expenses Incurred in Corrupt Behavior: There is no provision in Iraqi law prohibiting the tax deduction of bribes and expenses incurred in corrupt conduct, but the deduction is not legally possible in accordance with public rules.

Implementation in practice

There are no practices related to commercial bookkeeping crimes. These are practically inactive provisions, and the relevant authorities do not publish any information about such practices and implementation related to these provisions.

Good practices

- The Anti-Money Laundering and Terrorism Financing Law obliges financial institutions and owners of certain companies and non-financial professions to undertake due diligence measures towards their customers. Additionally, the Central Bank has implemented several controls related to due diligence.
- The amended Companies Law of 1997 requires bookkeeping.

Deficiencies

- There are no national legal provisions requiring the publication of beneficial ownership information of legal entities.
- Despite the law stipulating that businesses and companies must retain their books for a period of 5 years before destroying them, destroying them before this period is not considered a crime and is not criminalized in any way.

4.1.12 Article 14 – Measures to Prevent Money Laundering

Legal and Policy Framework

Iraq adopted the Anti-Money Laundering and Terrorism Financing Law No. 39 of 2015 to establish an effective system for controlling and supervising banks and financial institutions. The law also applies to natural and legal persons engaged in activities such as money transfers or the exchange of assets, whether on a regular or irregular basis. This includes lawyers, accountants, auditors, goldsmiths, gemstone dealers, companies,

¹⁴⁶ - Article 298 of the amended Companies Law No. 21 of 1997. Available at <https://wipolex-res.wipo.int/edocs/lexdocs/laws/en/jo/jo057en.html>. Accessed on 21 June 2025.

real estate registration, brokers and real estate registration offices. To deter and detect all forms of money laundering, emphasis is put on requirements for identifying customers and beneficial owners, record-keeping and reporting of suspicious transactions.¹⁴⁷

The Financial Intelligence Unit: According to the law, the Anti-Money Laundering and Financing Terrorism Office was established within the Central Bank of Iraq, chaired by the the Governor of the Central Bank. The office is mandated to develop policies and programs to combat money laundering, terrorism financing and the financing of the proliferation of weapons of mass destruction. Its responsibilities also include proposing draft legislation and developing detection methods and standards. It is established at the level of a Public Office that enjoys a moral personality as well as financial and administrative independence, and is represented by a Director General of the Office or his/her authorized representative.¹⁴⁸ The Director is centrally responsible for receiving reports or information regarding operations suspected of involving proceeds of predicate offenses, money laundering or terrorism financing from the reporting authorities. The Director also analyzes these reports or information and facilitates the exchange of information related to combating money laundering and the financing of terrorism.¹⁴⁹

Chapter Five of the Law outlines the specific obligations of financial institutions and non-financial professions to ensure due diligence for their clients. It requires them to keep records, documents and papers for a minimum of five years. Additionally, they must establish and maintain programs to prevent money laundering and the financing of terrorism. This includes conducting risk assessments, developing appropriate policies, procedures and internal controls, applying standards of integrity for staff selection, providing ongoing training of officials and employees, and conducting independent auditing to evaluate the effectiveness and application of the policies and procedures. The law also prohibits the opening or maintenance of accounts under anonymous or fictitious names.

It additionally requires financial institutions and relevant entities to immediately inform the Anti-Money Laundering Office of any suspected operation involving money laundering or the financing of terrorism. It prohibits dealings with shell banks and institutions that permit the use of their accounts by such banks. Furthermore, a committee was established under the Law to oversee the freezing of terrorists' funds in accordance with relevant provisions.

The Law criminalizes acts of money laundering, the financing of terrorism and related offences and practices, and establishes penalties for such crimes.

Penalties: The law punishes offenders with imprisonment for a period not exceeding fifteen years and a fine of not less than the value of the money involved in the crime and no more than five times that amount for anyone who commits a money laundering offense.¹⁵⁰

147 - Article 7 of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276. Accessed on 21 June 2025.

148 - Article 8 of the Anti-Money Laundering and Terrorism Financing Law. https://aml.iq/?page_id=2276 . Accessed on 21 June 2025.

149 - Article 9 of the Anti-Money Laundering and Terrorism Financing Law. https://aml.iq/?page_id=2276 . Accessed on 21 June 2025.

150 - Article 36 of the Anti-Money Laundering and Financing terrorism Law. https://aml.iq/?page_id=2276 . Accessed on 21 June 2025.

The law punishes with life imprisonment anyone who commits a crime of financing terrorism.¹⁵¹

The legislation requires confiscation of the funds involved in the crimes of money laundering and terrorist financing, as well as their proceeds or items used in committing such crimes or prepared to be used in committing the crimes of money laundering, or their equivalent in value, if it is not possible to seize them or execute them, whether they are in the possession of the accused or another person, without prejudice to the rights of third parties acting in good faith.¹⁵²

Failure to report suspicious transactions or the provision of false or inaccurate information is punishable by imprisonment for a period not exceeding three years, a fine ranging from approximately USD 11,364 to USD 37,879, or both. Additionally, the law sets a punishment of imprisonment for a period of not less than three years and a fine of not less than approximately USD 7,576 and not more than approximately USD 75,758, or one of these two penalties. Any attempt to establish such a bank in the Republic of Iraq shall be deemed an intent to actually carry out the offense.¹⁵³

The law set a punishment of imprisonment and a fine not exceeding USD 75,758 (or one of these two penalties) to any chairperson of the boards of directors of financial institutions, as well as any of their members, owners, managers or employees who violate in bad faith or gross negligence any of the obligations stipulated in this law.¹⁵⁴

The law imposes a punishment of imprisonment for a period not exceeding one year on anyone who fails to provide information to the Anti-Money Laundering Office after being warned to do so within seven days.¹⁵⁵

Financial Institutions and Sanctions:

Firstly, the law sets a sanction of a fine not less than approximately USD 18,939 and not more than approximately USD 189,393 in one of the following two conditions:¹⁵⁶

- 1- Failure to keep records and documents to record what was carried out of the local and international financial transactions, including sufficient data to identify these transactions, and keep them for the period stipulated in this law.
- 2- Opening an account, accepting deposits, accepting money, or receiving funds from unknown sources or under sham or fictitious names.

Secondly, oversight bodies shall take the following measures in the event that a financial institution or designated non-financial business or profession violates the provisions of this

151 - Article 37 of the Anti-Money Laundering and Financing Terrorism Law. https://aml.iq/?page_id=2276. Accessed on 21 June 2025.

152 - Article 38 of the Anti-Money Laundering and Financing Terrorism Law. https://aml.iq/?page_id=2276. Accessed on 21 June 2025.

153 - Article 42 of the Anti-Money Laundering and Financing Terrorism Law. https://aml.iq/?page_id=2276. Accessed on 21 June 2025.

154 - Article 40 of the Anti-Money Laundering and Financing Terrorism Law. https://aml.iq/?page_id=2276. Accessed on 21 June 2025.

155 - Article 41 of the Anti-Money Laundering and Financing Terrorism Law. https://aml.iq/?page_id=2276. Accessed on 21 June 2025.

156 - Article 39 of the Anti-Money Laundering and Financing Terrorism Law. https://aml.iq/?page_id=2276. Accessed on 21 June 2025.

law, or any related regulations, instructions, statements, controls or orders issued pursuant thereto, without prejudice to criminal penalties:

1. Issuing an order to cease the activity that led to the violation.
2. Withdrawing the work license in accordance with the law.
3. Warning: the violating party shall be notified of the necessity to remove the violation within an appropriate period specified for that purpose.
4. Preventing people from working in the relevant sector for a period determined by the monitoring body.
5. Restricting the authority of chairpersons or requesting their replacement.
6. Collecting an amount of money not less than approximately USD 190 and not more than approximately USD 3800 for each violation.

Cross-Border Monetary Declaration: Chapter Ten of the Anti-Money Laundering and Terrorism Financing Law addresses cross-border cash declaration under the title “Transfer of Money and Negotiable Instruments Across Borders.” It obliges any person entering or leaving Iraq to declare, upon request by a representative of the General Customs Authority, the amount of money, currency, or bearer negotiable instruments they are carrying or transporting, whether personally, via postal service, shipping services, or by any other means.

The declaration must include the value of the currencies or negotiable instruments. The General Customs Authority is authorized to request additional information from the individual about the source of the funds and the intended purpose of their use. This information, including the original copy of the declaration form, must be transferred to the Anti-Money Laundering Office at the Central Bank.¹⁵⁷

Procedures on False Declaration or Failure to Declare, and Punishment Thereof: The law grants the General Customs Body the authority to seize funds, currencies and bearer negotiable instruments in the event of failure to declare them, provide false information, or in the event of sufficient evidence exists to suspect that such assets are proceeds of a predicate crime, money laundering, or financing of terrorism (or intended for such purposes). The Anti-Money Laundering Office may issue a recommendation lifting the seizure or refer the matter to the judiciary within seven days of being notified of the seizure decision.

The law punishes with imprisonment for a period not exceeding two years and a fine not less than the value of the undeclared assets and not more than three times its value, any person who, upon entering or leaving the Republic of Iraq, does not declare, upon request from a representative of the General Customs Body, the money, currencies, or negotiable financial instruments they are carrying or transporting (whether by person, postal service, shipping service, or by any other means) or who provides false information.¹⁵⁸

Implementation in practice

157 - Article 34 of the Anti-Money Laundering and Financing terrorism Law. https://aml.iq/?page_id=2276 . Accessed on 21 June 2025.

158 - Article 42 of the Anti-Money Laundering and Financing Terrorism Law. https://aml.iq/?page_id=2276 . Accessed on 21 June 2025.

The Iraqi Anti-Money Laundering Office is an independent administrative unit within the Central Bank of Iraq, one of the bodies that is completely independent from the government and other state authorities. The Money Laundering Office can exchange information with relevant local and international institutions; however, international exchange of information must be done through approvals from the highest authority in the Central Bank of Iraq.

Iraq joined the Egmont Group after its member states voted during the group's general meeting No. 29, held on 5 July 2023 in Abu Dhabi, United Arab Emirates. The approval came after Iraq had submitted a request, and a study was conducted for the legislative and operational structure, including conducting a field visit.

The report on the field visit to the Republic of Iraq, conducted by representatives of the sponsoring countries, was discussed during the meeting of the Membership, Support, and Commitment Working Group (MSCWG) held in Senegal on 31 January 2023. The meeting recommended adopting the report.¹⁵⁹

Iraq has shown a good understanding of the risks of financing terrorism, especially in relation to ISIS as the biggest terrorist threat. In contrast, the understanding of the risks of financing terrorism unrelated to ISIS was lower. Various criminal activities, especially more complex money-laundering activities such as those composed of transnational crimes, corruption, human trafficking and cybercrime have not been comprehensively analyzed. As a result, Iraq's national policies and activities do not deal adequately with the risks of money laundering and terrorism financing. This limited understanding of sophisticated money laundering methods, combined with structural and sectoral weaknesses, as well as the risks of money laundering posed by types of crimes referred to above, may result in weak effective implementation of these policies.¹⁶⁰

Good practices

- The Anti-Money Laundering and Financing Terrorism Law establishes a system for the control and supervision of banks and financial institutions, lawyers, accountants, auditors, gemstone dealers, companies, real estate registration, brokers and real estate registration offices. There are requirements for identifying customers and beneficiary owners, record-keeping and reporting of suspicious transactions.
- The Law criminalizes money-laundering, financing of terrorism and other related offences and practices, and sets out corresponding sanctions.
- The Iraqi Anti-Money Laundering Office is an independent administrative unit within the Central Bank of Iraq – one of the bodies that is completely independent from the government and other authorities in the state. The Office has the ability to exchange information with relevant institutions locally and internationally.
- Iraq joined the Egmont Group in 2023.

Deficiencies

159 - News published on the official website of the Central Bank of Iraq. Available at: <https://cbi.iq/news/view/2369>. Accessed on 21 June 2025.

160 - Mutual Evaluation Report - Republic of Iraq - Anti-Money Laundering and Financing terrorism Measures -MENA FATF- May 2024 – Executive Summary, P5. Available on the following link: <https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-mer/MER-Iraq-Arabic.pdf.coredownload.inline.pdf>. Accessed on 22 June 2025.

- Iraq's national policies and activities do not deal adequately with the risks of money laundering and terrorism financing.
- The influential political parties and officials, as well as those having political and commercial influence, can transfer money, minerals, precious stones and foreign currency through the airports and border gates.¹⁶¹
- Absence of comprehensive legislation to prevent money laundering.

161 - Iraqi News Agency. A report on money smuggling. Available at <https://ina.iq/ar/local/222429--.html>. Accessed on 21 June 2025.

4.2 Chapter V

4.2.1 Articles 52 and 58 – Anti-Money Laundering

Legal and Policy Framework

Iraq enacted the Anti-Money Laundering and Financing terrorism Law,¹⁶² which has been in force since its publication in the official Gazette number 4387, on 16 November 2015.

Regulatory and supervisory provisions: The Anti-Money Laundering and Financing Terrorism Law No. 39 of 2015 established a council called “Anti-Money Laundering and Financing Terrorism Council in the Central Bank of Iraq (CBI)”, chaired by the Governor of the Central Bank of Iraq. The Council was established to develop policies and programs to combat money laundering, financing terrorism, and financing the proliferation of weapons of mass destruction. It was tasked with developing them, following up on their implementation, developing methods and standards to detect money laundering and financing of terrorism, issuing controls that include limits on cash amounts and negotiable instruments, and designing and developing appropriate training programs for employees concerned with combating money laundering and financing of terrorism. Also, to identify and assess the risks of money laundering and financing terrorism, facilitate the exchange of information and coordinate between the competent parties.¹⁶³

As for the monitoring bodies, Article 1(17)¹⁶⁴ of the aforementioned law defined them as: the bodies responsible for licensing or authorizing financial institutions and specified non-financial businesses and professions or supervising them and ensuring their compliance with the requirements that are essential to combat money laundering and financing terrorism, are: the Ministry of Trade, the Ministry of Industry, the Central Bank of Iraq, the Securities Commission, the Insurance Bureau, and any other body/party to become a monitoring body upon a decision issued by the Council of Ministers based on a proposal by the Anti-Money Laundering Council that was published in the Official Gazette.

The Council of Ministers, in coordination with the Board of Supreme Auditing (IFBOSA), added the Non-Governmental Organizations Department (DNGOs) as an oversight body for the work of non-governmental organizations in combating money laundering and financing of terrorism, according to Resolution No. 271 of 2022.¹⁶⁵

Entities and Institutions Subject to the Due Diligence Requirements (Due Diligence Measures):

There are two categories:

- 1) Financial institutions.
- 2) Specified non-financial businesses and professions.

162 - Anti-Money Laundering and Financing Terrorism Law No. 39 of 2015.

163 - Article 7 of the Anti-Money Laundering and Terrorism Financing Law. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025

164 - Article 1(17) of the Anti-Money Laundering and Terrorism Financing Law. Available at https://aml.iq/?page_id=2276. Accessed on 21 June 2025

165 - The Cabinet Resolution No. 271 was published in the Official Gazette (Iraqi Gazette) No. 4695 on 24 October 2022.

Record Keeping: The law requires the financial institutions, business owners and specified non-financial professions to maintain relevant records, documents and papers for a period of five years from the date of termination of customer relationship, account closure, or executing of a transaction for a casual customer (whichever is longer), and ensure their availability to the competent authorities as quickly as possible:

Table 6: Level of consistency of local anti-money laundering system with recommendations of the Financial Action Task Force (Articles 1, 10-13, 20-23, 26-29 and 35)

Rec. No.	Requirements	Iraqi Legislative Responding	Level of Legislative Response	Application-Level Evaluation
1	1- Identify, assess and understand corruption risks. 2- Appointing an authority and mechanism to coordinate procedures. 3- Compelling financial institutions and designated non-financial businesses and professions to identify the risks of money laundering and financing terrorism.	1-Article 7/First, Third and Sixth. 2- Articles 5 and 8. 3- Article 12.	Executed	Poor (weak)
10	1- Anonymous accounts and accounts with fake names. 2- Taking due diligence measures towards customers. 3- Commitment to follow the four care measures.	1- Article 12/Second. 2- Article 10. 3- Article 10/First and Second.	Executed	Poor (weak)
11	1-Keeping records for five years. 3- Provision of information to the national authorities.	1- Article 11. 2- Article 11/First	Executed	Adequate
12	1- High-risk foreign politician measures. 2- High-risk local politician measures.	Due diligence controls for high-risk holders of financial institutions, businesses and non-financial occupations specified No. 2 of 203	Executed	Poor (weak)
13	Correspondent Banking Relationship	Article (23) of the customer due diligence instructions for financial institutions and specified non-financial businesses and professions No. 1 of 2023	Executed	Poor (weak)

20	Reporting suspicious transactions.	Article 12/Fifth-A and Sixth	Executed	Adequate
21	1- Protection from criminal and civil liability for violating the restriction on disclosure of information. 2- Prohibition of disclosure (alert) of reporting suspicious operation.	1- Article 48 2- Article 12/Fourth	Executed	Good
22	Specific non-financial businesses and occupations	Instructions for the rules of due diligence for financial institutions and specific non-financial businesses and professions towards customers No. 1 of 2023.	Executed	Poor (weak)
23	1- Independent lawyers and accountants 2- Precious metals and gemstones traders 3-Corporate and trust services providers	1- Article 12/Fifth, Anti-Money Laundering and Financing Terrorism Controls No. 1 of 2019 regarding the legal profession, and special due diligence controls for accountants and Auditors No. 1 of 2020. 2-Due Diligence Controls for Drafting and Gemstone Dealers No. 1 of 2020. 3- Instructions for the rules of due diligence for financial institutions and specific non- financial businesses and professions towards customers No. 1 of 2023.	Executed	Poor (weak)
26	Financial institutions regulation and monitoring	Chapter Eight entitled (Tasks of the Regulatory Bodies) - Article 26	Executed	Adequate
27	Powers of monitoring (oversight) parties	Chapter Eight entitled (Tasks of the Regulatory Bodies) - Article 26	Executed	Poor (weak)
28	1- Gambling clubs. 2-Specified non-financial businesses and professions	Gambling clubs have not been regulated in the Money Laundering Law or in the regulations and instructions issued by the Council for Combating Money Laundering and Financing Terrorism, nor mentioned in the definition of non-financial acts and occupations specified in article (1/ninth). Article (1/Ninth) and the due diligence controls for lawyers,	Partially executed	Poor (weak)

		auditors, goldsmiths, gemstone dealers, company registration and real estate registration.		
29	1-Financial Information Unit. 2-Specific law enforcement authorities. 3-Fast identification, tracking, freezing and seizure of property subject to confiscation. 4- Getting benefit from permanent working groups. 5-Ensuring cooperative investigations with competent authorities in other countries.	1- Anti-Money Laundering and Financing Terrorism Office Article (8). 2- A criminal court specializing in money laundering cases, Article (54). 3- The Committee of freezing terrorist funds (Article 15) and the procedures for seizing funds (Articles 23, 24 and 25). 4- Iraq joined the Egmont Group on 5/7/2023. 5- The law does not stipulate on the possibility of conducting cooperative investigations with competent authorities in other countries.	Partially executed	Poor (weak)
35	Effective and appropriate penalties	Articles 36, 37, 38, 39, 40, 41, 42, 43, 44, 45 and 46.	Executed	Poor (weak)

Banning Fake (Shell) Banks: The Anti-Money Laundering and Terrorism Financing Law prohibits dealings and entering into business or correspondent relationships with shell banks or with recipient institutions that allow the use of their accounts by shell banks. It also prohibits dealing with any financial institution that provides its services to financial institutions banned globally. Additionally, it prohibits opening an anonymous account or one with fictitious names, and it also prohibits keeping them.

Beneficial Ownership: Iraq has not established a central register for ultimate beneficial ownership, and there are no legislative provisions requiring companies and other legal entities to report their ultimate owners. Therefore, there are no mechanisms in place to ensure the authenticity and integrity of information, nor are there mechanisms to verify utilitarian ownership information.

Verification or knowledge of beneficial owners in Iraq is based solely on the due diligence measures stipulated in the Anti-Money Laundering Law and the due diligence controls issued pursuant to it, as referred to above. The information obtained from these measures is not publicly available. It is, however, available only to law enforcement agencies and the relevant official bodies, and is considered confidential information that is prohibited from being circulated except within the limits stipulated by law and instructions.

Therefore, it cannot be claimed that there is an effective system of beneficial ownership in Iraq that enables stakeholders to contribute to the detection and prevention of money laundering.

Criminalization of Money Laundering and Financing Terrorism: Iraq adopted the Anti-Money Laundering and Financing Terrorism Law No. 39 of 2015, which defines the crime of money laundering as the commission of any of the following acts.¹⁶⁶

First: Wiring, transporting or exchanging funds by an individual who knows or should have known that the funds are the proceeds of a crime, for the purpose of concealing its illicit source, or assisting the perpetrator or perpetrator of the original offence, or who contributes to committing the original offence, to escape responsibility for it.

Second: Concealing or camouflaging of its true source, location, condition, method of disposal, transfer, ownership or rights of funds from a person who knows or should have known that they are proceeds of an offence.

Third: Acquisition, possession or use of funds by a person who knows or should have known at the time of receipt that they are proceeds of crime.

The conviction of a defendant for an offence of money laundering does not stop a judgment for the original offence resulting from these funds.¹⁶⁷

The Financial Intelligence Unit: The law established the Anti-Money Laundering and Financing Terrorism Office at the Central Bank of Iraq at the level of a Public Office that enjoys a moral personality, financial and administrative independence, and is represented by a Director General of the Office (or his/her authorized representative),¹⁶⁸ who will centrally undertake the following tasks:¹⁶⁹

- Receiving, obtaining or investigating reports or information about operations suspected of involving proceeds of an original crime, money laundering or terrorism financing from reporting bodies.
- Preparing and submitting an annual report to the Council on the activities of the Office and activities related to money laundering and the financing of terrorism, statistics on reporting, trends in combating money laundering and financing of terrorism, and its mechanisms, methods, and situations. The report shall be published as approved by the Council.
- Exchange of information related to the combating of money laundering and the financing of terrorism with the relevant authorities in the government departments and the public sector and coordination with them in this regard.
- Participation in the representation of the Republic of Iraq in international organizations and related conferences in the fight against money laundering and the financing of terrorism.
- Establishment of a database of the information available to the Office as a national center for collecting, analyzing and disseminating information about potential money-laundering or terrorist financing, and to establish means to facilitate the task

166 - Article 41 of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276 . Accessed on 22 June 2025.

167 - Article (39) of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276 . Accessed on 22 June 2025.

168 - Article 2 of the Anti-Money Laundering and Terrorism Financing Law No. 39 of 2015. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025.

169 - Article 3 of the Anti-Money Laundering and Terrorism Financing Law. Available at https://aml.iq/?page_id=2051&lang=en. Accessed on 22 June 2025.

of the judicial and other competent authorities in implementing the provisions of this law.

- Collecting and analyzing comprehensive statistics on matters within the Office's functions.
- Preparing training courses for relevant employees to inform them of developments in the field of money laundering and terrorist financing.
- Notification to the regulatory authorities or other competent authorities of the breach of any financial institution or non-financial business or occupation specified in the provisions of this law.
- Provision of technical advice on accession to conventions and treaties relating to money laundering and the financing of terrorism.

Penalties: The law punishes with imprisonment for a period not exceeding fifteen years and a fine not less than the value of the money involved in the crime, and not more than five times that value, for anyone who commits a crime of money laundering.¹⁷⁰

The law punishes with life imprisonment anyone who commits the crime of terrorism financing.¹⁷¹

Penalties include the confiscation of funds involved in money laundering and terrorism financing, their proceeds, or the items used or intended to be used in committing such crimes, or their equivalent in value if seizure or execution is not possible. This applies regardless of whether they are in the possession of the accused or another person, and without prejudice to the rights of other bona fide persons.¹⁷²

Penalties are established for failure to report and for incorrect information, including imprisonment for a period not exceeding three years and a fine ranging from not less than approximately USD 11,364 and not more than approximately USD 37,879, or by one of these two penalties.

The law sets a punishment of imprisonment for a period not less than three years and a fine not less than approximately USD 7,576 and not more than approximately USD 75,758, or one of these two penalties, for anyone who establishes a sham bank in the Republic of Iraq. Any attempt to do so shall be deemed an intent to actually proceed.¹⁷³

The law set a punishment of imprisonment and a fine not exceeding USD 75,758, or by one of these two penalties, to anyone of chairpersons of the financial boards of directors of institutions or any of their members, owners, managers or employees who violate in bad faith or gross negligence any of the obligations stipulated in this law.¹⁷⁴

170 - Article 36 of the Anti-Money Laundering and Terrorism Financing Law. Available at https://aml.iq/?page_id=2276 . Accessed on 22 June 2025.

171 - Article 37 of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276 . Accessed on 22 June 2025.

172 - Article 38 of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276 . Accessed on 22 June 2025.

173 - Article 42 of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276 . Accessed on 22 June 2025.

174 - Article (40) of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276 . Accessed on 22 June 2025.

The law also prescribes a penalty of imprisonment for a period not exceeding one year for anyone who fails to provide information to the Anti-Money Laundering Office after being warned to submit it within seven days.¹⁷⁵

Financial Institutions Punishments:

First: The law sets a punishment of a fine not less than approximately USD 18,939 and not more than USD 189,393 in one of the following cases:¹⁷⁶

- 1- Failure to keep records and documents to record its local and international financial operations, including sufficient data to identify these operations and keep them for the period stipulated in this law.
- 2- Opening an account, accepting deposits, accepting money, deposits of unknown source or those under sham or fictitious names.

Second: The Oversight Bodies shall impose penalties such as suspension of activity or withdrawal of license and imposition of administrative fines in case financial institutions, businesses and non-financial professions violate the provisions of this Law or regulations, instructions, statements, controls or orders issued thereunder.

Penalty for False Declaration or Failure to Declare: The law authorizes the General Customs Body to seize funds, currencies and bearer negotiable instruments in cases of failure to declare them, provide false information about them, or where there is sufficient evidence to suspect that they were obtained from a predicate crime, money laundering, or terrorism financing or were intended for such purpose. The Anti-Money Laundering Office may issue a recommendation to lift the seizure of items or refer them to the judiciary within seven days of the notification of the decision.

The law punishes with imprisonment for a period not exceeding two years and a fine of not less than the value of the money and not more than three times its value, any person who, upon entering or leaving the Republic of Iraq, does not declare, upon request from a representative of the General Customs Body, the money, currencies, or negotiable financial instruments they are carrying or transporting into or out of the Republic of Iraq. This includes doing it through a person, postal service, shipping service, or by any other means, or who provides false information.¹⁷⁷

Legal Framework for Disclosing Employees' Assets: The Chairman of the Anti-Money Laundering and Terrorism Financing Council, Governor of the Central Bank of Iraq, issued Instructions No. 2 of 2023 on due diligence controls for high-risk senior officials. These instructions apply to financial institutions and specific non-financial businesses and professions,¹⁷⁸ which classify high-risk senior officials into three categories, which are:

- First category: Politicians, risk of foreign representatives
- Second category: Politicians, local risk representatives

175 - Article 41 of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025.

176 - Article (39) of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025.

177 - Article 42 of the Anti-Money Laundering and Financing Terrorism Law.

178 - The instructions are available on the below link: https://aml.iq/?page_id=2278. Accessed on 26 June 2025.

- Third category: Those who are assigned or have been assigned prominent tasks by an international organization, namely members of senior management (e.g., directors, deputy directors, board members, or equivalent positions).

The instructions require the institutions subject to these controls, which include financial institutions and specified non-financial businesses and professions inside and outside Iraq,¹⁷⁹ to apply a risk-based approach to due diligence procedures for high-risk senior positions. They must identify and understand the risks of money laundering and terrorism financing related to these positions and develop policies and strategies based on those risks. The results of the undertaken measures must be submitted to the competent regulatory authorities upon request.

Financial Disclosure System: The amended Commission of Integrity and Illicit Gains Law (Federal) No. 30 of 2011 regulates the financial disclosure system exclusively for senior state employees in the most important positions and functions in the state.¹⁸⁰

The Commission of Integrity in the Kurdistan Region of Iraq Law No. 3 of 2011, adopted a system for the financial disclosure of senior officials in the Region.

Public Disclosure of Information: The law requires the submission of financial disclosure reports upon assuming office, which are updated annually, with the last report submitted at the end of service. The law requires that the disclosure of financial interests include detailed data on what the tasked person owns, including real estate, movable property, financial income, bank accounts, stocks, bonds, and moral rights, both within and outside the country. However, the law does not stipulate that information disclosed by senior state employees through the financial disclosure system must be made public.

Independent Mechanism for Supervision and Verification: The Federal Commission of Integrity Law and the Commission of Integrity Law in the Kurdistan Region task the Prevention Office in the Federal Commission of Integrity and the Commission of Integrity in the Region to follow up on the submission of financial interest statements. They should also verify the accuracy and integrity of their information and monitor the inflation or increase in assets covered by the disclosure, including of their spouses and children.

Penalties for Non-Compliance: Article 19 (First) of the Commission of Integrity and Illicit Gains Law punishes with imprisonment for a period not exceeding one year anyone who refuses to submit a financial disclosure form without a legitimate excuse. Clause (Fifth) of that article punishes with imprisonment for a period of not less than one year anyone who is required to submit a financial disclosure form and intentionally conceals or provides false information proven to be related to the illicit gain.

While Article 19 of the Kurdistan Region Commission of Integrity Law¹⁸¹ punishes with imprisonment for a period not exceeding three months and a fine of not less than USD 2,273 and not more than USD 75,756. It also punishes with one of the two penalties any person charged with submitting a statement of their financial interests who intentionally commits one of the following acts:

179 - Article 2 of the instructions.

180 - Article 18 of the Commission of Integrity and Illicit Gains Law.

181 - Amended in accordance to Article (18) of the First Amendment to the Kurdistan Region Commission of Integrity Law No. 7 of 2014.

First: Deliberately defaulting for more than three months on the submission of the financial interest disclosure report on time to be decided by the Commission.

Second: Providing incorrect data that affects the financial interest disclosure report. Third: Not mentioning interests or funds owned by him, his wife, or any of his dependent children in the disclosure of his financial interests.

Implementation in Practice

Record Keeping Guidelines: The Anti-Money Laundering and Financing Terrorism Council issues, when necessary, guidelines for financial institutions on when and how to apply enhanced due diligence records. These guidelines are issued in accordance with Iraqi law.

Training: The Anti-Money Laundering and Financing Terrorism Office, in coordination with the Ministry of Finance (Financial and Accounting Training Center), implemented a training program on the requirements of the Anti-Money Laundering and Financing Terrorism Law and international standards from 28 May to 1 June 2023.¹⁸²

The office held a training course entitled 'Procedures for Determining and Investigating the Real Beneficiary' for employees of the Central Bank, as well as financial, banking and non-banking institutions, from 12 to 14 March 2024.¹⁸³

The Anti-Money Laundering and Financing Terrorism Office, in cooperation and coordination with the United Nations Office on Drugs and Crime (UNODC), held a series of meetings with the Spanish counterpart unit from 4 to 7 November 2024 in Spain to exchange experiences, discuss undertaken measures and best practices in combating the crimes of money laundering, terrorism financing and related crimes.¹⁸⁴

Money Laundering Risk Assessment: The Iraqi Council of Ministers, in its session held on 3 January 2023, adopted the content of the National Assessment Report on Money Laundering and Financing Terrorism Risks in Iraq, along with the accompanying Action Plan. The Council of Ministers requested ministries, institutions and relevant government agencies, each within their mandates, to implement the Action Plan in order to enhance the Republic of Iraq's commitment to international standards in combating money laundering and terrorism financing. This includes confronting local challenges through implementing the measures established in the report to enhance Iraq's anti-money laundering and financing terrorism system and support efforts to recover corruption proceeds from the countries to which those funds were smuggled to.¹⁸⁵

Establishment of Regulatory Bodies: The Anti-Money Laundering and Financing Terrorism Council was established under the chairmanship of the Governor of the Central Bank of Iraq, with a membership comprising representatives from various official bodies.

182 - Anti-Money Laundering Office. The report is on below link: <https://aml.iq/?p=45813>. Accessed on 21 June 2025.

183 - Anti-Money Laundering and Terrorist Financing Office. Training course entitled (Procedures for identifying and verifying the beneficial owner): <https://aml.iq/?p=46139>. Accessed 24 June 2025.

184 - The Office of Combating Money Laundering and the Financing of Terrorism held two workshops in coordination with the German Agency for International Cooperation (GIZ) and the United Nations Office on Drugs and Crime UNODC) in the Kurdistan Region. Available at: <https://aml.iq/?cat=62>. Accessed on 21 June 2025.

185 - Anti-Money Laundering Office. The news report and report summery is available on the below link: <https://aml.iq/?p=45626>.

Additionally, the Anti-Money Laundering and Financing Terrorism Office was established within the Central Bank of Iraq in 2007 pursuant to the amended Iraqi Central Bank Law No. 56 of 2004, and the cancelled Anti-Money Laundering and Financing Terrorism Law issued by the dissolved Coalition Provisional Authority No. 94 in 2004.

It cannot be said that the Anti-Money Laundering Office enjoys sufficient independence in practice, as it is administratively and financially dependent on the Central Bank of Iraq, whose governor exercises actual authority and complete administrative and financial control over it. In addition, it does not have sufficient financial and human resources to perform its duties¹⁸⁶.

Implementation of Penalties in Practice: The statistics and facts about penalties imposed due to non-compliance with the Anti-Money Laundering and Financing of Terrorism Law are not published. Notifications on the identity of natural or legal persons are not issued in Iraq.

The compliance of regulated entities (particularly banks, businesses and professions) with national anti-money laundering provisions remains weak, as evidenced by the prevalence and worsening of money laundering operations, and the scarcity of prosecutions and convictions for money laundering offences.¹⁸⁷ It has been worsening due to the weakness of the rule of law and the escalation of corrupt practices until they reached the halls of justice.

There are no statistics or figures on criminal, administrative or financial penalties for such violations published by government entities.

While the Anti-Money Laundering and Financing Terrorism Office collects reports on suspicious transactions, the use, activation and follow-up of this information is very weak.

Investigative courts, such as the Money Laundering Investigation Court in Al Rasafa, Baghdad, conduct investigations on allegations of money laundering to a limited and selective extent.

Senior employees are covered by the financial disclosure system disclose their assets, as well as those of their spouses and children, but not those of their employees. The Preventive Office in the Federal Commission of Integrity and the Preventive Office in the Kurdistan Region Commission of Integrity are responsible for independently verifying the submission of these reports, as well as the accuracy and validity of the information contained therein. Although the law imposes penalties for non-compliance with this obligation, actual prosecutions for failure to submit such reports or for inaccuracies or incompleteness in the information contained are virtually nonexistent.

Such information is typically not made available to the public. It is rare for undisclosed information about foreign accounts and penalties for non-compliance with declarations to be announced.

186 - This is the conclusion of experts who prepared this report, based on their knowledge of the office's work and their analysis of the legal text (law) that established it.

187 - MENA FATF Report. Mutual Evaluation Report: Republic of Iraq. Available at <https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-mer/MER-Iraq-Arabic.pdf.coredownload.inline.pdf>. See Executive Summary, pp. 5-6. Accessed on 21 June 2025.

Good practices

- Iraq has demonstrated a good understanding of the risks related to ISIS terrorism financing, recognizing it as the most significant terrorism threat.
- Iraq developed a written strategy focusing on effective confiscation for the years 2023-2025. Iraq has confiscated substantial proceeds from corruption crimes, as well as significant amounts due to false or undeclared funds, and has imposed proportionate and deterrent fines for non-declaration or false declarations.
- Iraq resorts to international cooperation formally and informally in combating money laundering, predicate offenses, and financing terrorism. Iraq has reasonable mechanisms for exchanging information and cooperating with other countries, but these mechanisms are not adequately aligned with the risks in Iraq. Informal cooperation has been more effective than formal cooperation, yielding positive results through the seizure of corruption proceeds in some countries, as well as the prosecution of individuals in Iraq and abroad.

Deficiencies

- There is limited understanding of the risks associated with financing terrorism, which are not linked to ISIS, due to insufficient knowledge of how funds are transferred and how sectoral vulnerabilities are exploited in relation to terrorism financing and money laundering risks.
- Understanding of money laundering risks at the national level remains limited, particularly regarding the informal economy and the use of cash. In addition, various criminal activities have not been comprehensively analyzed, especially more complex money laundering schemes such as those involving transnational crimes, corruption-related laundering and human trafficking crimes.
- There is currently a very low level of technical expertise to conduct parallel financial investigations.
- The lack of a mechanism in the companies' registration office to verify the accuracy of information provided by legal entities regarding the real beneficial owner affects the effectiveness of these measures.
- Related parties rarely pay attention to collecting statistics and facts related to this topic. Even if some information is provided to the public and media, it is partial and insufficient to present a complete and accurate picture.
- Failure to regulate gambling clubs in accordance with the Anti-Money Laundering and Financing Terrorism Law. There is a need to consider them as non-financial businesses and professions, and subject them to the due diligence and enhanced due diligence rules.
- Ineffective implementation of due diligence controls regarding senior officials and individuals in high-risk positions within financial institutions and designated non-financial businesses and professions, which undermines their effective application and allows for potential exploitation of influence to obstruct these measures.
- Lack of established controls and standards for reporting the identities of natural or legal persons, including the absence of a central registry for beneficial ownership, limited public access to beneficial ownership information, insufficient measures to ensure the effectiveness of the system, and failure to provide the records of companies and legal entities to the public, including information on the managers and direct owners.

4.2.2 Articles 53 and 56 – Measures for Direct Recovery of Property

Legal and Policy Framework

There are no explicit legal provisions that regulate the presence or appearance of other countries (including States Parties to the UNODC) or their legal representatives before Iraqi courts or for taking legal action. However, judicial custom permits lawyers authorized to practice law in Iraq to act as agents of foreign embassies before Iraqi civil and criminal courts and to undertake certain legal measures.

The courts only charge very small (symbolic) legal fees, and the fees charged by Iraqi lawyers are not large compared to those in other countries. The presence of foreign countries or their legal representatives may face challenges related to the scarcity of such presence before Iraqi courts and the lack of legal provisions regulating this, which makes judges hesitant to take appropriate measures. Also, there are the challenges of slowness, routine, instability of interpretations, challenges of integrity, low academic level and lack of experience. However, all of this could be overcome in practice by what is known in Iraq regarding the special attention given to cases pursued by foreign countries, their embassies or their legal representatives before the Supreme Judicial Council, unless there is a negative Iraqi political position towards that foreign country.

There is no Iraqi legal provision that requires notification of countries regarding their right to litigate and prove their claims, except in cases where they are named as defendants in lawsuits filed against them or their embassies.

Foreign countries are subject to the same standards and legal provisions as any other plaintiff and do not enjoy any special status in this regard. There are no legal provisions or policies that treat foreign countries as a special category of plaintiffs.

States have the right to seek recovery or compensation for damages in accordance with the general rules of litigation, like any other plaintiff, as there are no special provisions regulating the right of foreign states to do so.

Any plaintiff (including foreign countries) may request compensation for lost profits and subsequent losses and may also request the recovery of stolen funds in accordance with the general rules.

Implementation in practice

It is difficult to determine whether the Iraqi jurisdiction can facilitate the spontaneous and proactive exchange of information on the proceeds of corruption and related legal proceedings among States Parties. This is due to the bureaucracy, centralized administration, low efficiency and challenges in providing timely information. The Supreme Judiciary Administration monopolizes the procedures related to this subject, leading to the above result due to a lack of clear and sufficient regulation.

No information is available about the presence of foreign countries before Iraqi courts to claim compensation in cases related to foreign bribery.

The Iraqi practices in the fields of international cooperation with other countries, as outlined in bilateral or multilateral agreements, are weak, if not lacking. The Iraqi judiciary generally does not approve the application of international agreements unless the national legislator incorporates them into national laws. There is no information available to

indicate that Iraq has proactively exchanged specific information with other countries on the proceeds of corruption.

The Commission of Integrity publishes information about the recovery of corruption proceeds for Iraq's interest¹⁸⁸ in total but does not publish any information regarding the recovery of corruption proceeds on behalf other countries' interests.

Good practices

- The judicial custom allows lawyers legally permitted to practice in Iraq to act as representatives of foreign embassies before Iraqi civil and criminal courts, and to undertake certain legal actions.
- The courts only charge a minimal (symbolic) legal fee, and the Iraqi lawyers' fees are not considered high compared to those of other countries.
- Iraq pays special attention to issues pursued by foreign countries, their embassies or legal representatives before the Supreme Judicial Council.
- Foreign countries, like any other plaintiff, can request compensation for lost profits and subsequent losses. Also, they have the right to request the recovery of stolen funds in accordance with general rules.

Deficiencies

- There are no legal texts that specifically regulate the presence or appearance of other countries, including those that are part of the UNODC, or their legal representatives, before Iraqi courts to undertake legal actions.
- The presence of foreign countries or their legal representatives before Iraqi courts face challenges, in addition to the lack of legal provisions that regulate this issue. Judges hesitate to take appropriate actions due to a lack of experience, the absence of established jurisprudence or procedures, and the lack of stable standards. Additionally, they face other challenges, including slowness, bureaucracy, instability of jurisprudence, integrity issues, and low academic standards.
- There are no Iraqi legal provisions that require notification to states, except when they are defendants in a lawsuit filed against them or their embassy.
- The Iraqi jurisdiction does not facilitate the spontaneous and proactive exchange of information among States Parties regarding corruption proceeds and legal proceedings due to bureaucracy, centralized administration, low efficiency and difficulties in accessing information.
- Iraqi practices in the field of international cooperation with other countries, as outlined in bilateral or multilateral agreements, are weak, if not non-existent. The Iraqi judiciary generally does not recognize the application of international agreements unless the national legislator incorporates them into national laws.

4.2.3 Article 54 – Confiscation Tools for the Recovery of Property

Legal and Policy Framework

Non-Conviction-Based Confiscation: Iraq has not adopted non-conviction-based confiscation to date, except as stipulated in Article 38 (Third) of the Anti-Money Laundering and Financing Terrorism Law No. 39 of 2015, which states: "The expiration of

188 - The FCOI announce information about recovery of corruption proceeds. Available at https://nazaha.iq/news_FA.asp?page_namper=p40. Accessed on 27 June 2025.

a criminal case without a judgement shall not prevent the confiscation of funds obtained from money laundering or financing terrorism operations”.

There is no alternative legal remedy for confiscation in cases where obtaining a criminal conviction is impossible, such as crimes other than money laundering and financing terrorism, including cases of death, discontinuation of legal proceedings, or general or special amnesty.

Confiscation of Foreign Sourced Assets: The provisions of the Anti-Money Laundering and Terrorism Financing Law shall apply to crimes committed within the Republic of Iraq, even if the original crime that generated the funds occurred outside the Republic of Iraq, provided that such acts are punishable under the laws of that country and the Republic of Iraq.¹⁸⁹

The judgment against any accused person of money laundering inevitably entails the confiscation of the funds involved in the crime, their proceeds, the items used in committing it or prepared to be used in it, or their equivalent in value if seizure or execution is impossible. This applies whether the assets are in the possession of the accused or another person, without prejudice to the rights of other bona fide persons.¹⁹⁰

Implementation in practice¹⁹¹

Confiscation of Foreign Assets During the Adjudication of a Money Laundering Case: Iraqi courts confiscate funds involved in money laundering, even if they originate from abroad, provided that the original crime giving rise to those funds occurred outside Iraq and is punishable under both the foreign country’s law and Iraqi law.¹⁹²

However, this confiscation of funds of foreign origin is for the benefit of the Iraqi State Treasury and not for the benefit of the country that owns the funds. There is no legal provision that regulates or permits the return of these confiscated funds to the country of origin.

There is no information about Iraqi courts confiscating foreign corruption proceeds related to money laundering. Similarly, there is no publicly available information on confiscation without conviction, nor on mutual legal assistance in confiscation cases that are not based on conviction.

Good practices

- Iraq has adopted a judgment to confiscate funds obtained from money laundering or financing of terrorism, even if a conviction cannot be issued.
- Iraqi courts confiscate the funds involved in money laundering, even if those funds originate from abroad, provided that the original crime that generated the funds occurred outside Iraq.

189 - Article 49 of the Anti-Money Laundering and Terrorism Financing Law. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025.

190 - Article 38 (First) of the Anti-Money Laundering and Terrorism Financing Law. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025.

191 - FCOI. legal Guide for the Recovery. Available at https://nazaha.iq/pdf_up/1551/DmsExtr.pdf . Accessed on 27 June 2025.

192 - Article 49 of the Iraqi Anti-Money Laundering and Financing Terrorism Law No. 39 of 2015. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025.

Deficiencies

- Lack of issuing a judgment to confiscate the proceeds of corruption in all corruption crimes if a conviction cannot be issued for any reason, such as the death of the accused.
- The establishment of procedures to support the confiscation of corruption proceeds in cases where issuing a conviction is not possible, due to the absence of such procedures in Iraqi procedural law.
- The confiscation of foreign-originated corruption proceeds is for the benefit of the Iraqi state treasury, not for the benefit of the state that owns such funds.
- There are no legal provisions regulating or permitting the recovery of confiscated funds to a foreign state, except for a provision that permits the conclusion of bilateral or multilateral agreements to dispose of such funds.

4.2.4 Articles 51, 54, 55, 56 and 59 – International Cooperation for the Purpose of Confiscation

Legal and Policy Framework

The Commission in Charge of Coordinating Cases of Recovery: An office was established within the Federal Commission of Integrity, known as the ‘Recovery Office’, to undertake the task of collecting information, following up on wanted defendants identified by the Commission outside Iraq, recovering corruption funds smuggled abroad, and coordinating with relevant parties. It includes two directorates, one for recovering the funds and one for the extradition of defendants.¹⁹³ However, this Office specializes in recovering Iraqi funds smuggled abroad and the extradition of defendants to Iraq.

Iraq informed the United Nations Secretary-General (UNSG) that the Commission of Integrity is the central authority entrusted with the responsibility and authority to receive requests for mutual legal assistance and to implement them or refer them to the relevant authorities for implementation, pursuant to Article 46, clause 13.¹⁹⁴ However, the Commission did not establish an administrative structure (office) to undertake the task of international coordination in cases of recovering the proceeds of corruption for the interest of other countries.

The Commission of Integrity is the Iraqi body responsible for providing mutual legal assistance to States Parties to the United Nations Convention against Corruption, including assistance in responding to requests from State Parties for the recovery of proceeds of corruption.

Mutual Legal Assistance Law: Iraq has not established specific provisions regulating mutual legal assistance and the seizure of assets (property) upon a foreign request, nor has it established provisions for the enforcement of foreign seizure and confiscation

193 - Article 10 (Seventh) of the amended Integrity and Illicit Gains Commission Law No. 30 of 2011. Available https://nazaha.iq/body.asp?field=news_arabic&id=653 . Accessed on 22 June 2025.

194 - United Nations. United Nations Convention against Corruption (UNCAC). Available at: https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf. Accessed on 21 June 2025.

orders. An exception is stated in Articles 352 to 354 of the amended Code of Criminal Procedure No. 23 of 1971, in Section 7, entitled “Letters of Rogatory and Extradition.”¹⁹⁵

Letters of Rogatory refer to requests for mutual international legal assistance sent to Iraq by other countries. The execution of such Letters of Rogatory, as well as the extradition of defendants and convicted persons from foreign countries, is carried out according to the provisions stipulated in this Chapter, taking into account the provisions of international treaties and agreements, the rules of public international law, and the principle of reciprocity.

The above provisions are essential content of the Guide to the Mutual Legal Assistance for the Recovery of Proceeds of Crime published on the website of the Federal Commission of Integrity.¹⁹⁶

International Cooperation in the Law of Combating Money Laundering and Financing Terrorism: The Anti-Money Laundering and Financing Terrorism Law No. 39 of 2015, in its ninth Chapter titled ‘International Cooperation’, regulated the subject of letters of rogatory, legal assistance, coordination and cooperation, as well as the extradition of criminals in the Articles 27 to 33 thereof. It considered the crimes of money laundering and financing terrorism among the crimes for which letters of rogatory, legal assistance, coordination, cooperation and extradition of offenders are permissible, in accordance with the provisions of the agreements to which the Republic of Iraq is party.¹⁹⁷

Exchange of Information with Other Countries: The law allows the Anti-Money Laundering Office to exchange information automatically or upon request with any foreign counterpart unit that performs similar functions and is subject to the same confidentiality obligations. It does so regardless of the nature of that foreign unit, taking into account the principle of reciprocity and the provisions of international or bilateral agreements.

However, it prohibits the use of information except for the purposes of combating predicate crimes, money laundering and financing terrorism, and such information must not be disclosed to any other party without the approval of the entity that provided it. It also grants the Anti-Money Laundering and Financing Terrorism Office the right to exchange information, through one or more local or foreign authorities, with non-counterpart units that cannot provide information directly.¹⁹⁸

Tracking, Seizing and Confiscating the Proceeds of Crimes: The law grants the competent judicial authorities the discretionary authority to decide to trace, seize, or confiscate funds, proceeds, revenues, means, and tools used or prepared for use in committing the crime of money laundering, the predicate offence from which it resulted, the crime of financing terrorism, or their equivalent value. This is based on a request from a judicial authority in another country with which the Republic of Iraq has an agreement,

195- A Guide to Iraqi Laws. 352 to 354 of the amended Code of Criminal Procedure No. 23 in 1971, in section 7, entitled “Letters of Rogatory and Extradition. Available at <https://www.iraqilaws.com/2023/10/23-1971.html>. Accessed on 25 June 2025.

196 - Guide to the Mutual Legal Assistance for the Recovery of Proceeds of Crimes, Federal Commission of Integrity. Available in Arabic at: <https://nazaha.iq/>. Accessed on 21 June 2025.

197 - Article 27 of the Anti-Money Laundering and Terrorism Financing Law. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025.

198 - Article 29 of the Anti-Money Laundering and Terrorism Financing Law. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025.

or on the condition of reciprocity. These actions must not contradict Iraqi law and must not prejudice the rights of bona fide third parties.¹⁹⁹

Enforcement of the Penal Confiscation Provisions: The law obliges the competent Iraqi authorities to enforce final penal judgements issued by competent foreign judicial authorities related to the confiscation of funds obtained from money laundering and financing terrorism crimes and their proceeds, in accordance with the rules and procedures included in the bilateral or multilateral agreements to which Iraq is a party in.²⁰⁰

Disposal of Funds Subject to Confiscation: The law authorizes the conclusion of bilateral or multilateral agreements regulating the disposal of proceeds from funds seized for money laundering and financing terrorism crimes. These agreements include rules for distributing the proceeds of those funds between the parties in accordance with their provisions.²⁰¹

Introducing Temporary Measures to Secure Assets: The Iraqi judiciary has not considered introducing additional temporary measures to secure assets or the proceeds of corruption for the benefit of other countries.

A Central System for Providing Mutual Legal Assistance: To date, Iraq lacks a central system for providing mutual legal assistance.

Measures to Secure Assets in the Early Stage: Although provisions exist relating to the precautionary seizure of the proceeds of crimes, they only apply to crimes committed in Iraq. There is no certainty and no Iraqi judicial interpretation confirming their applicability to crimes committed in foreign jurisdictions or upon the request of other countries.²⁰²

Enforcement of Foreign Confiscation Orders Not Based on Conviction: The Anti-Money Laundering and Financing Terrorism Law obliges the competent Iraqi authorities to implement final criminal judgements issued by competent foreign judicial authorities related to the confiscation of funds obtained from money laundering and financing terrorism crimes and their proceeds, in accordance with the rules and procedures set out in the bilateral or multilateral agreements to which Iraq is a party.²⁰³

Regarding the implementation of foreign criminal confiscation orders or judgments that do not fall under the category of money laundering and financing of terrorism crimes and their proceeds, there is no legal provision in Iraq that permits their implementation.

Implementation in practice

199 - Article 30 of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025.

200 - Article 31 of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025.

201 - Article 32 of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025.

202 - Article 183 (a) of the Code of Criminal Procedure stipulates: "The investigating judge and the court shall place in custody the property of the accused person of a crime which has occurred on movable or immovable property. The reservation includes all funds that have been converted or exchanged. The exception is that it may only be legally reserved if it is found that it has acquired money from the crime." Available at <https://www.iraqilaws.com/2023/10/111-1969.html> . Accessed on 22 June 2025.

203 - Article (31) of the Anti-Money Laundering and Financing Terrorist Law. Available at https://aml.iq/?page_id=2276. Accessed on 22 June 2025.

Despite the scarcity of mutual international legal assistance requests between Iraq and other countries, numerous obstacles exist to providing such assistance. The most significant factors include the absence of a specialized administrative office to follow up on the implementation of these requests, limited experience in handling this type of request, and weak legal provisions for implementing and responding to requests for mutual legal assistance.

Level of Cooperation and Assistance in Asset Recovery from Other States: There is no information about Iraq's implementation of any requests to recover assets of foreign origin from Iraq.

Enforcement of Foreign Non-Conviction-Based Confiscation Orders : There is no information about Iraq's implementation of any foreign non-conviction-based confiscation orders.

International Cases of Asset Recovery: In a case that occurred in 2010-2011, Jordan refused to return three million dollars related to an embezzlement case in the Iraqi government sector, as the Jordanian court confiscated the funds in favor of Jordan and rejected all efforts to return the money to Iraq.²⁰⁴ There have been no new developments in this case.

Bilateral or Multilateral Agreements and Arrangements to Enhance the Effectiveness of International Cooperation on Recovery: Iraq has not concluded any bilateral or multilateral agreements to enhance the effectiveness of international cooperation on recovery.

Good practices

- Iraq established the Recovery Department within the Federal Commission of Integrity to recover Iraqi funds smuggled abroad and extradite suspects to Iraq.
- Iraq notified the United Nations Secretary General (UNSG) that the Commission of Integrity is the central authority entrusted with the responsibility to receive and execute requests for mutual legal assistance or refer them to the relevant authorities for implementation.
- Iraq has considered money laundering and financing terrorism crimes to be the crimes for which rogatory, legal assistance, coordination, cooperation, and extradition of criminals are permitted in accordance with the provisions of the agreements to which the Republic of Iraq is a party.
- The Anti-Money Laundering Office exchanges information, either voluntarily or upon request, with foreign counterpart units that perform similar functions and are subject to the same confidentiality obligations, regardless of the nature of the foreign unit, and in line with the principle of reciprocity and relevant international or bilateral agreements.
- The competent Judicial Authorities may exercise discretionary power - upon request by a judicial authority in another country with which the Republic of Iraq has an agreement with or on the principle of reciprocity - to track, seize or confiscate funds, proceeds, revenues, instruments or tools used or intended to be used in committing money laundering, the predicate offense, or terrorism financing.

204 - Commission of Integrity. A news story about the arrest of Zina in Lebanon in 2010. Available at https://nazaha.iq/body.asp?field=news_arabic&id=406. Accessed on 23 June 2025.

- Legally, the Iraqi authorities shall implement final criminal judgements issued by the competent foreign judicial authorities relating to the confiscation of funds obtained through money laundering and terrorism financing, in accordance with the rules and procedures set forth in bilateral or multilateral agreements to which Iraq is a party.

Deficiencies

- The Commission of Integrity, responsible for receiving and submitting requests for legal assistance to and from other countries, has not established an administrative structure to undertake international coordination for recovering corruption proceeds in the interest of other countries.
- Iraq has not established any special provisions to regulate mutual legal assistance, seizure of property upon foreign requests, or enforcement of foreign seizure and confiscation orders, except as stipulated in Articles 352 to 354 of the amended Criminal Procedure Law No. 23 of 1971.
- Iraqi authorities do not implement foreign criminal confiscation orders or judgments beyond those related to money laundering and terrorism financing crimes and their proceeds, due to the lack of legal provisions that permit such enforcement in Iraq.
- The Iraqi official authorities lack experience in dealing with requests to implement foreign court judgements that include foreign seizure, freezing, or confiscation.

4.2.5 Articles 57.3, 4 and 5 – Return and Disposal of Assets

Legal and Policy Framework

Laws for Disposing Assets of Foreign Origin: The Anti-Money Laundering and Financing Terrorism Law allows for the conclusion of bilateral or multilateral agreements that regulate the disposition of the proceeds from funds seized in money laundering and terrorism financing cases by Iraqi or foreign judicial authorities. These agreements may include rules for distributing the proceeds of such funds among the parties in accordance with the terms of the agreement.²⁰⁵

Therefore, the Iraqi legislator did not regulate the disposal of confiscated funds, whether by national or foreign judicial judgements, but instead left this to be regulated through bilateral or multilateral agreements. However, this applies only to assets confiscated in money laundering and financing of terrorism crimes. For other corruption-related crimes, there are no Iraqi legal provisions regulating the disposal of confiscated assets of foreign origin or their return.

Regarding cases of independent confiscation ordered by Iraqi courts without assistance from the related country, the confiscated funds are transferred to the Iraqi state treasury. There is no opportunity to return them to the related country, as funds confiscated by Iraqi judicial judgements are allocated to the state treasury in accordance with the legal provisions and their definitive application.

Compensation of Victims of Corruption in Cases of Revenue Recovery: There are no legal provisions regulating the compensation of victims of corruption in cases where

205 - Article 32 of the Anti-Money Laundering and Financing Terrorism Law. Available at https://aml.iq/?page_id=2276. Accessed on 23 June 2025.

the proceeds of corruption are returned. Any request for compensation from a damaged party can only be considered under the general rules.²⁰⁶

Implementation in practice

Disposal of Confiscated Assets of Foreign Origin: Iraq has not disposed of or returned the proceeds of corruption of foreign origin in accordance with Article 57 of the United Nations Convention against Corruption.

The return of foreign-origin funds faces big challenges in Iraq due to the lack of any regulation or legal basis for returning such materials (funds) to other countries.

Iraq has not enacted any legal provisions to regulate the recovery of corruption proceeds from a foreign source to the country of origin, except for Article 32 of the Money Laundering and Financing Terrorism Law No. 39 of 2015. This article permits the conclusion of bilateral or multilateral agreements to regulate the disposition of proceeds from money laundering and financing of terrorism crimes, based on judgments by Iraqi or foreign judicial authorities. These agreements may include rules for the distribution of recovered funds among parties. However, so far, Iraq has not announced the conclusion of any such agreement.

Compensation of Victims of Corruption: Despite the existence of general rules²⁰⁷ for victims of corruption to pursue compensation for the return of assets to and from any foreign country, there is no evidence of this ever happening.

Good practices

- The Iraqi competent authorities may conclude bilateral or multilateral agreements regulating the disposition of proceeds from funds confiscated in money laundering and financing of terrorism crimes, as determined by Iraqi or foreign judicial authorities. Such agreements include rules for distributing these proceeds among parties to the agreement in accordance with their provisions.
- In theory, victims of corruption crimes may pursue compensation in accordance with general rules.

Deficiencies

- Iraq has not yet concluded any bilateral or multilateral agreements to govern the disposition of confiscated proceeds from corruption.
- Except for cases involving money laundering and terrorism financing, Iraq has not regulated the disposal or repatriation of confiscated assets of foreign origin to their country of origin.
- Criminal proceeds confiscated by Iraqi courts without requesting assistance from the related country are transferred to the Iraqi treasury. There is no possibility of repatriation, as such confiscated funds are considered the property of the Iraqi treasury under Iraqi court judgements.
- Iraq has not set clear legal provisions to compensate victims of corruption. However, any victim may request compensation in accordance with general rules.

206 - The general rules refer to the provisions of tort liability stipulated in Articles 186 to 232 of the amended Iraqi Civil Law No.40 of 1951. Available at <http://jafbase.fr/docAsie/Irak/code%20civil%20irakien%201951.pdf>. Accessed on 25 June 2025.

207 - The general rules refer to the provisions of tort liability stipulated in Articles 186 to 232 of the amended Iraqi Civil Law No.40 of 1951. Available at <http://jafbase.fr/docAsie/Irak/code%20civil%20irakien%201951.pdf>. Accessed on 25 June 2025.

4.3 Statistics²⁰⁸

Money Laundering

Reporting Phase - Intelligence			
Metric	2020	2021	2022
Number of Suspicious Transaction Reports (STRs) submitted by obligated entities ²⁰⁹	n/a	n/a	n/a
Banks and financial institutions	75	480	362
Non-financial businesses and professions	n/a	n/a	n/a
Number of deferral orders issued based on reported transactions	n/a	n/a	n/a
Number of money laundering investigations conducted independently (without STRs)	n/a	n/a	n/a
Number of suspicious cash activities at borders reported to the Financial Intelligence Unit (including declarations and smuggling)	n/a	n/a	n/a
Number of STRs forwarded to law enforcement agencies for further analysis	n/a	n/a	n/a
Number of full-time equivalent (FTE) staff dedicated to anti-money laundering in the Financial Intelligence Unit	n/a	n/a	n/a

Judicial Phase			
Metric	2020	2021	2022
Number of full-time equivalent (FTE) staff dedicated to money laundering investigations in the judiciary	n/a	n/a	n/a

208 - The tables below follows the format of the Eurostat report:

<http://ec.europa.eu/eurostat/documents/3888793/5856465/KS-TC-13-007-EN.PDF/69cde077-3bd9-4d0d-8c19-a6fe3608c2cd>.

209 - Mutual Evaluation Report - Republic of Iraq - Measures Against Money Laundering and Terrorist Financing Financial Action Task Force (MENA FATF) - May 2024 - Table (9-3), Page 62. Available at <https://www.fatf-gafi.org/en/publications/Mutualevaluations/MER-Iraq-2024.html> . Accessed on 23 June 2025.

Number of individuals/legal entities convicted of money laundering offenses	12	18	10
Number of convictions in money laundering cases originating from crimes committed abroad	n/a	n/a	n/a
Number of convictions for non-money laundering offenses arising from STRs	n/a	n/a	n/a

Asset Forfeiture Phase			
Metric	2020	2021	2022
Number of freezing actions (based on judicial orders)	n/a	n/a	n/a
Number of forfeiture actions	n/a	n/a	n/a
Number of incoming requests to freeze assets from another country	n/a	n/a	n/a
Value of frozen assets	n/a	n/a	n/a
Number of incoming forfeiture orders from another country	n/a	n/a	n/a
Value of forfeited assets ²¹⁰	USD 18,087,122 (over three years)	n/a	n/a
Amounts recovered from assets	n/a	n/a	n/a
Amounts returned ²¹¹	USD 126,056,112	USD 264,156,560	USD 1,626,155,475

Short analysis

Most of the information required in the table above could not be obtained due to its non-publication and the lack of cooperation from the relevant official authorities, as it is considered confidential and not permitted for circulation. However, there has been notable progress in efforts to recover corruption proceeds both domestically and internationally, as indicated by the amounts recovered, according to reports from the Commission of Integrity and the Anti-Money Laundering Office.²¹²

210 - Mutual Evaluation Report - Previous Source - Table (31-3), Page 89. Available at <https://www.fatf-gafi.org/en/publications/Mutualevaluations/MER-Iraq-2024.html> . Accessed on 23 June 2025.

211 - Mutual Evaluation Report - Republic of Iraq - Previous Source - Table (30-3), Page 89 . Available at <https://www.fatf-gafi.org/en/publications/Mutualevaluations/MER-Iraq-2024.html> . Accessed on 23 June 2025.

212 - Mutual Evaluation Report - Republic of Iraq - Anti-money laundering and counter-terrorist financing measures (MENA FATF) - May 2024 (Table 30-3), P89 . Available at <https://www.fatf-gafi.org/en/publications/Mutualevaluations/MER-Iraq-2024.html> . Accessed on 23 June 2025.

Nevertheless, the efforts remain limited by the absence of clear mechanisms and sufficient legal authority to support legal action for pursuing and confiscating corruption proceeds. The necessary level of coordination is further hindered by the bureaucracy plaguing the public sector and law enforcement agencies.²¹³

4.4 Information on Asset Recovery Cases

Multiple Crimes (Embezzlement, Money Laundering, and Illicit Gain):²¹⁴ During the investigation of an embezzlement case from 2018 to 2022, involving 47 billion Iraqi Dinars (about USD 35,606,060)²¹⁵ from a government bank by an accused individual through fraudulent notifications, procedures were carried out by several relevant entities, including the Federal Commission of Integrity, the Anti-Money Laundering Office, and the FBOSA. The investigation aimed to track the proceeds of the crime, both inside and outside Iraq, revealing the movement of money in the accused's bank accounts to a neighboring country. Cooperation was requested from the counterpart unit in that country, resulting in the identification of the individual's accounts, properties, and assets held by relatives.

It was found that the defendant purchased a property in her family member's name worth USD 7 million and another property in her own name in an upscale area in Baghdad, from which they collected USD 1,200,000 in rent. Additional properties were found in their spouse's name in the neighboring country, along with bank accounts, a collection of cars, fuel stations, transport companies, and asphalt plants. It was also discovered that the individual had forged letters of guarantee in favor of her spouse.

A request for mutual legal assistance was submitted, and the funds and assets belonging to the individuals involved in the crime were identified and traced. Furthermore, properties were found registered in the name of another accused in the embezzlement case, as well as in the names of his wife and one of his friends.

An investigation into these assets was initiated under the charge of illicit gain. The primary accused was sentenced to life imprisonment under Article 315 of the Penal Code for the crime of embezzlement, while her accomplices from the bank were sentenced to 15 years in prison. The accused was also sentenced to 15 years in prison under Article 36 of the Anti-Money Laundering and Terrorism Financing Law No. 39 of 2015, along with a fine of USD 7,576. Additionally, USD 1,200,000 from the property rent was confiscated, and the accused's share in the seized properties was also confiscated.²¹⁶

Bribery and Money Laundering: After investigating the fate of corruption proceeds resulting from a bribery case under investigation, and following the examination of the accused's phones and the identification of properties registered in their names, it was revealed (with the assistance of the Central Bank of Iraq and the broker who facilitated the property purchases, as well as the counterpart Anti-Money Laundering unit) that the

213 - Center for Strategic Studies, University of Karbala. Available at <https://short-link.me/httpskerbalacssuokerbalaeduiqwpblog20150225D8A7D984D8B1D988D8AAD98AD986-D988D8A7D984D8A8D98AD8B1D988D982D8B1D8A7D8B7D98AD8A9-D988D8A3D8ABD8B1D987D985D8A7-D981D98A-D8A7D986D8AA> . Accessed on 23 June 2025.

214 - FATAF Report, <https://www.fatf-gafi.org/en/publications/Mutualevaluations/MER-Iraq-2024.html>, page 229. Accessed on 24 July 2025.

215 - This according to the current exchange rate in Iraq (the exchange rate is \$ 1 USD = 1320 Dinar), but during that time the exchange rate was different.

216 - Adapted from the Mutual Evaluation Report of the Republic of Iraq - Measures to Combat Money Laundering and Financing Terrorism- May 2024 - Page 77.

accused (A) had received USD 2,525,750 from the accused (Sh). (A) then requested another accused (S) to hold and deposit the amounts for him, as they feared accountability and were unable to deposit the funds in banks since the accused (S) held a high-ranking position. Accused (A) purchased three properties worth over USD 1 million and registered them in his wife's name. The court sentenced accused (A) to prison under Article 36 of the Anti-Money Laundering Law, along with a fine of 2 billion and 14 million dinars (USD 1,515,162) and USD 1 million. His wife was sentenced to six years in prison, and the properties registered in her name were confiscated.²¹⁷

Seizure of Corruption Proceeds: The Commission of Integrity requested the British counterpart to impose a seizure on the funds of an accused who sold ineffective and non-compliant explosive detection devices to the Iraqi Ministry of Interior. These devices had no technical value, and the act was prosecuted as fraud and deception under Article 456 of the Penal Code.²¹⁸ The request for legal assistance was executed, resulting in the seizure of the accused's bank account and the recovery of an amount equivalent to \$2,423,540 USD, which was returned to the Iraqi public treasury.²¹⁹

Bribery and Seizure in Another Country:²²⁰ In an ongoing investigation involving an engineer from the South Oil Company who accepted bribes and commissions, the Commission of Integrity sent a request for legal assistance to the counterpart authority in another country to seize the accused's assets. The foreign authority responded by imposing the seizure.

Seizure of Funds: A seizure was placed on an amount of USD 12,997 deposited in a bank. The competent authority is required to file a lawsuit outside Iraq to recover the amount in coordination with the Ministry of Justice.

Money Smuggling at the Airport: An Iraqi traveler was intercepted while attempting to leave the country in possession of USD 400,000, concealed in his clothing and luggage. Initially, he denied carrying the money, but later claimed it was proceeds from the sale of his property, which he had converted from Iraqi dinars to a Gulf currency to facilitate transportation. The Anti-Money Laundering Office referred the case to the competent court, which sentenced him to one year in prison under Article 43 of Law No. 39 of 2015 on Anti-Money Laundering and Terrorism Financing. Additionally, he was fined 134,674,800 Iraqi Dinars (approximately USD 10,262,220), and the seized funds were confiscated.²²¹

217 - Adapted from the Mutual Evaluation Report of the Republic of Iraq – Measures to Combat Money Laundering and Financing Terrorism – May 2014 – Page 108 (English Versions).

218 – Penal Code No. 111 of 1969, Article 456.

219 - A Guide to Iraqi Laws. Article 456 of the Iraqi Penal Code. Available at: <https://www.iraqilaws.com/2023/10/111-1969.html>. Accessed on 23 June 2025

220 - Middle East and North Africa Financial Action Task Force (MENAFATF). Mutual Evaluation Report of the Republic of Iraq. October 2022. Available at: <https://www.fatf-gafi.org/en/publications/Mutualevaluations/MER-Iraq-2024.html>, p. 114. Accessed on 24 July 2025.

221 - Adapted from the Mutual Evaluation Report of the Republic of Iraq: Measures to Combat Money Laundering and Terrorist Financing. May 2022. Available at: <https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-mer/MER-Iraq-Arabic.pdf.coredownload.inline.pdf>. See pp. 96–97. Accessed on 21 June 2025.

V. Recent Developments

1. New Regulations Related to Preventing or Combating Corruption:

The Iraqi Council of Representatives has not issued any laws related to preventing or combating corruption for over three years, from the beginning of 2022 until February 20, 2025. During this period, the executive authority issued limited instructions and statements related to anti-money laundering and asset recovery, besides for those available on the websites of the Federal Commission for Integrity and the Office for Combating Money Laundering.

2. Pardons for Those Convicted or Accused of Corruption and Embezzlement:

The Council of Representatives amended the General Amnesty Law,²²² which grants amnesty to all convicted and accused individuals in most crimes, including corruption, embezzlement, theft of state funds, and squandering public funds, provided that the accused settles their financial obligations through an agreement with the affected party.

3. Draft Law on the Right to Access Information:

A draft law on the right to access information has been pending in the Council of Representatives since 2011. Discussions about its enactment resurface periodically, but there are significant concerns and objections from the media and civil society regarding the broad exceptions that withhold economic data, government contracts, and other information. The draft²²³ grants discretionary powers to officials to classify documents without clear criteria and includes severe penalties against recipients of information, raising fears that it could be exploited to suppress free speech and target journalists under the pretext of defamation or leaking sensitive information.²²⁴

4. Dismissal of the Commission of Integrity Chairman and the Fate of Seven Former Chairmen:

On October 22, 2024, the Prime Minister dismissed the Chairman of the Commission of Integrity, at the Chairman's request, and appointed him as an advisor in the Ministry of Justice. This decision followed allegations against him, which were concealed at the time of his dismissal.²²⁵ Similarly, the platform +964 *Iraq* published a report on the fate of seven individuals who previously headed the Commission of Integrity, who were

222 - The Article 4/10 of amended the General Amnesty Law No. 2 of 2025.

223 - Alsumaria Tv. Available at [السومرية تنشر نص مشروع قانون الحصول على المعلومة | سياسة](#). Accessed on 25 June 2025.

224 - For details, see the news article published on the *Iraq Observer* platform, "The right to information returns to the forefront" (22 February 2025), available at: <https://observeriraq.net/?p=290429>. Accessed on 25 June 2025.

225 - "Judge Haider Hanoun, head of the Integrity Commission, was relieved of his post with the approval of Al-Sudani" (22 October 2024), 964media, available at: <https://964media.com/460240/>. Accessed on 23 June 2025.

forcefully removed from their positions, and some of which were prosecuted for corruption.²²⁶

5. The Most Serious Corruption Case (The Theft of the Century):

In 2024, the most significant theft and embezzlement of state funds, amounting to approximately USD 8 billion (according to media reports), was uncovered. Dubbed the "Theft of the Century", the case implicated senior politicians, including a member of parliament who previously served as the head of the Finance Committee in the Council of Representatives, as well as the former director of the Prime Minister's Office. The main suspect was released on the grounds that he had recovered the stolen funds and was allowed to travel abroad, thereby evading the trial scheduled for August 28, 2024. Iraqi courts issued in absentia sentences of 10 years' imprisonment for the main defendants after they fled the country.²²⁷

226 - "Seven Iraqi judges faced the same fate: All Integrity Commission heads were forcibly removed", 964media, available at: <https://964media.com/461150/>. Accessed on 23 June 2025.

227 - Aljazeera News Chanal. Heist of Century in Iraq. Available at <https://short-link.me/ZhMd>. Accessed on 23 June 2025.

VI. Recommendations

Develop and implement strategies to prevent and combat corruption:

1. Widely disseminate the strategies, plans, and policies adopted by the state to combat corruption and raise awareness of their objectives and implementation.
2. Conduct risk assessments in areas or sectors particularly vulnerable to corruption.
3. Adopt comprehensive legal provisions for mutual legal assistance, including mechanisms and procedures for tracing, freezing, seizing, and confiscating corruption proceeds of foreign origin in favor of foreign states.
4. Establish principles, rules, and standards for compensating corruption victims, and define standards, principles, and procedures for repatriating foreign-origin funds to their countries of origin, as well as rules for enforcing foreign confiscation orders in Iraq.
5. Provide for the confiscation of corruption proceeds without requiring a conviction in cases where securing a conviction is impossible, whether for corruption crimes committed domestically or abroad.
6. Introduce appropriate penal provisions to criminalize acts not yet addressed by Iraqi law under the United Nations Convention against Corruption, especially those prevalent in political and administrative contexts, such as abuse of influence.
7. Amend existing provisions on illicit enrichment to make them more comprehensive.
8. Establish and implement a mechanism to follow up on recommendations, outputs, and measures issued by international and regional organizations and initiatives focused on preventing and combating corruption.

Reforming and ensuring the independence of the Commission of Integrity and the Judiciary:

9. Amend the Commission of Integrity Law to ensure the following:
 - i. Full independence of the Commission of Integrity, prohibiting interference in its work and criminalizing any interference or pressure from any party, including appropriate deterrent penalties.
 - ii. Mandatory provisions for appointing the head of the Commission of Integrity on a permanent basis, preventing its management by an acting head for more than 60 days.
 - iii. Provisions to prevent the dismissal or removal of the head of the Federal Commission of Integrity, except following an investigation by a high-level committee chaired by the head of the Financial Audit Bureau, with membership from the head of the High Commission for Human Rights and the head of the Integrity Committee in the Council of Representatives.
 - iv. A legal provision to prevent the prosecution of the Federal Commission of Integrity employees and investigators without the permission of the Commission's head.

- v. Grant the Commission a primary role in procedures and mechanisms for protecting whistleblowers, witnesses, victims, and experts in corruption cases, while ensuring its independence and non-interference in the confidentiality of its work in this regard.
- 10. Ensure the independence of judges and public prosecutors in the performance of their duties, particularly within the judiciary. Reform their accountability system to ensure justice, impartiality, and integrity, thus preventing its exploitation to enforce obedience or interfere in judicial affairs.
- 11. Develop and implement programs and plans to instill and enhance awareness among judges and public prosecutors of the values and standards of the judicial code of conduct, ensuring that violations are subject to disciplinary penalties.
- 12. Subject judges and public prosecutors to regular, serious, and realistic performance evaluations in terms of behavior, work, and knowledge. Develop and implement training programs tailored to their professional capabilities and behavioral performance levels.
- 13. Ensure the provision of adequate financial and human resources to bodies concerned with preventing and combating corruption to enable them to play an effective and serious role.
- 14. Foster awareness of the importance of full independence for bodies concerned with preventing and combating corruption, and enact provisions to prevent, criminalize, and punish interference in their affairs or obstruction of their duties.

Reform the Public Service:

- 15. Enact a new Civil Service Law ensuring the adoption of standards outlined in Article 7 of the United Nations Convention against Corruption regarding the appointment, employment, retention, promotion, training, and retirement of civil servants based on transparency, competence, and objective criteria such as merit, fairness, and qualifications. Establish special rules for selecting and training individuals in positions that are most vulnerable to corruption and ensure regular rotation in these positions.
- 16. Amend disciplinary and accountability rules for state employees to prevent arbitrary disciplinary penalties and ensure a reasonable level of independence for state employees to enable them to confront deviations and corruption within state institutions.
- 17. Make professional codes of conduct part of the legal obligations of public sector employees, raise awareness of these codes, and use their provisions as a basis for imposing disciplinary penalties.
- 18. Adopt and implement rules and programs to provide positive incentives to promote principles of integrity, honesty, and responsibility among employees.
- 19. Develop and disseminate awareness of channels for reporting violations of professional conduct rules and adopt measures to protect whistleblowers and ensure they are not retaliated against.

20. Publicly announce public sector job vacancies, including requirements and qualifications, and conduct public exams or adopt specific criteria to ensure fair and equitable competition. Establish clear and accessible mechanisms and procedures for appealing such decisions.
21. Address the bloating of the public sector, prevent appointments for political or electoral purposes, and halt the interference of influential parties and forces in public sector appointments.
22. Adopt educational and training programs to encourage employees to fulfill the requirements of their roles properly and raise their awareness of the risks of corruption.
23. Enact a specific conflict of interest law setting standards for disclosing potential conflicts of interest among employees, necessary procedures to prevent such conflicts, and the consequences of violations.
24. Publish asset and interest disclosures of senior state officials or grant citizens the right to access and request copies of them.
25. Provide adequate financial and human resources to the administrative body responsible for monitoring and preventing conflicts of interest to enable it to perform its duties effectively and efficiently.
26. Develop and implement plans and programs to train employees responsible for preventing conflicts of interest, as well as public sector employees in general, and strengthen the role of civil society and the media in monitoring, preventing, and prosecuting conflicts of interest.

Political Transparency:

27. Introduce appropriate legal provisions to criminalize the obstruction of laws related to the transparency of political party and election candidate financing, impose suitable penalties, and make the Commission of Integrity responsible for enforcing these rules and prosecuting those who neglect or deliberately obstruct them.
28. Reform the system for financing candidacies for public office, set spending standards and timeframes, identify donor identities, and develop methods for verifying revenues and expenditures.
29. Activate legal provisions related to the publication of reports, information, and documents on political party and election campaign financing, establish mechanisms to monitor compliance, and prosecute and punish negligence or deliberate non-publication. Ensure easy access, comparability, usability, and timely publication of this information, allowing verification of compliance with laws and regulations by parties or candidates. Ensure media and civil society oversight of political financing by monitoring funding sources, election campaign costs, and the use of public funds and resources.
30. Ensure the disclosure of all revenues and expenditures received by political parties or election campaigns, and criminalize and prosecute the concealment or non-disclosure of such information.

31. Require that loans obtained by political parties or for election campaigns be publicly disclosed.
32. Regulate the disclosure of third-party actors conducting campaigns for or against specific parties or candidates, including their revenues and expenditures.
33. Ensure the provision of financial and human resources and real independence for the Political Parties Directorate to enable it to perform its duties effectively and efficiently.

The Financial Budget and Public Procurement Reform:

34. Publicize the procedures for proposing and approving the state budget, receive public input before its adoption, and impose legal and disciplinary consequences for non-compliance with laws and procedures related to the budget, especially those related to publication. Include detailed comments on revenues, expenditures, and non-financial performance data in published information, reports, and documents to enable public oversight and independent scrutiny at appropriate times.
35. Reform the public procurement system based on a comprehensive study of corruption vulnerabilities at various stages. Adopt a procurement system based on transparency, competition, and objective decision-making criteria, ensuring the widespread distribution of related information and develop an independent and effective internal review system for appeals.
36. Explicitly and unequivocally provide for the annulment of public contracts due to corrupt practices, specifying the administrative or judicial authorities responsible for it, as well as the mechanisms and procedures for annulment decisions.
37. Ensure a high level of transparency in public procurement by requiring public institutions to publish and announce all their procurement documents in a manner suitable for review and oversight.
38. Require ministries and relevant institutions to publish reports and documents stipulated in the Financial Management Law and establish a mechanism to monitor and hold accountable employees who neglect or deliberately obstruct the implementation of these laws.
39. Regulate matters related to employees involved in public procurement, prevent conflicts of interest, ensure their rotation, and address their training needs adequately.

Access to Information and Participation of Society:

40. Enact legislation on the right to access information in accordance with international standards, ensuring the establishment of criteria and rules to overcome the prevailing culture of secrecy in the public sector. This will ensure proper implementation of the law, prevent its obstruction, and achieve its objectives.
 - i. Policies, procedures, and systems should be established to enable the public to access information about the organization of state administration and the decision-making processes.

- ii. Establish a comprehensive right to access information from the public authorities and institutions, ensuring that any restrictions are specific, clear, and necessary to protect legitimate interests.
 - iii. Define appropriate timelines for providing information, its format, and appeal mechanisms in cases of refusal.
 - iv. Assign the implementation, compliance, and oversight of the law to an effective and influential official body capable of enforcing the law and preventing its obstruction.
41. Strengthen the role of the media and non-governmental organizations in preventing and combating corruption, raising awareness of its risks, and evaluating and monitoring the performance of public institutions and bodies responsible for preventing and combating corruption. Solidify their role in formulating and implementing policies and strategies, and halt campaigns that demonize and restrict civil society organizations.
 42. Enhance transparency in all public administrations by mandating the obligatory publication of how public administrations are organized, their working mechanisms, decision-making processes, and by activating the public's right to access information.
 43. Simplify administrative procedures to facilitate public access to relevant administrative authorities and enable informed decision-making.
 44. Publish periodic reports on corruption risks in public administrations.
 45. Encourage individuals and groups outside the public sector to actively participate in preventing and combating corruption, raise public awareness of the existence, causes, and severity of corruption, and enhance transparency in decision-making processes. Encourage public participation in these processes and ensure that they have actual access to information. Conduct media and educational activities to raise awareness of corruption and its risks and instill values of zero tolerance.

Private Sector:

46. Adopt laws to enhance transparency in the private sector, including the publication of identities of natural and legal persons involved in the establishment and management of legal entities. Regulate transparency requirements for beneficial ownership of legal entities, ensure public and stakeholder access to this information, and establish a central registry for beneficial ownership to document reports on ultimate owners. Ensure verification of accuracy and adequacy, prevent off-book accounts or transactions, and impose penalties for non-compliance with laws and regulations.

Protection of Whistleblowers, Witnesses, Experts and Victims:

47. Amend the Witness, Whistleblower, Expert, and Victim Protection Law to include provisions preventing retaliation against state employees who report corruption practices in good faith. Adopt rules, procedures, and safeguards to make the law effective and efficient.
48. Study and evaluate the implementation of the Witness, Whistleblower, Expert, and Victim Protection Law and diagnose the reasons for its obstruction.
49. Provide financial and human resources to ensure the effective and serious implementation of the Witness, Whistleblower, Expert, and Victim Protection Law.

Procedures of Preventing and Criminalizing Money Laundering:

50. Amend the Anti-Money Laundering and Terrorism Financing Law to include the criminalization of financing individuals to travel to countries or regions other than their own nationality to commit, organize, prepare, participate in, or provide or receive training for terrorist acts. Criminalize contributing to, organizing, or directing others in such activities when carried out by terrorists.
51. Provide adequate financial and human resources to activate tools for implementing anti-money laundering and countering the financing of terrorism measures and oversee their implementation.
52. Publish statistics and facts on penalties imposed for non-compliance with the Anti-Money Laundering and Terrorism Financing Law and related instructions and regulations.
53. Regulate gambling clubs in accordance with the Anti-Money Laundering and Terrorism Financing Law, classify them as designated non-financial businesses and professions, and subject them to due diligence and enhanced due diligence requirements.
54. Effectively enforce due diligence controls on politically exposed persons (PEPs) and high-risk individuals within financial institutions and designated non-financial businesses and professions, ensuring serious implementation and preventing the abuse of influence to obstruct them.
55. Establish controls and standards for reporting the identities of natural or legal persons, create a central registry for beneficial ownership, and make beneficial ownership information publicly accessible. Ensure the effectiveness of the system and make company and legal entity records publicly accessible, including access to directors and direct owners.

Confiscation and Recovery of Assets:

56. Provide for the possibility of states or their representatives appearing before Iraqi courts, notify states of their right to litigate and prove their claims, and ensure states' rights to recovery and compensation for damages. Facilitate the exchange of information on the proceeds of corruption.
57. Adopt comprehensive legal provisions for mutual legal assistance, including mechanisms and procedures for tracing, freezing, seizing, and confiscating foreign-origin corruption proceeds in favor of foreign states. Establish principles, rules, and standards for compensating corruption victims and define standards, principles, and procedures for repatriating foreign-origin funds to their countries of origin, as well as rules for enforcing foreign confiscation orders in Iraq.
58. Provide for the confiscation of corruption proceeds without requiring a conviction in cases where obtaining a conviction is impossible, whether for national corruption crimes or those committed in other countries.
59. Designate a government body responsible for providing international legal assistance to other countries in tracing, freezing, seizing, and confiscating foreign-origin corruption proceeds and enforcing foreign confiscation orders.

VII. Annex

7.1 Table of Freedom of Information requests

The following people participated in roundtable discussions and were contacted with requests for information.

No.	Entities	Subject of the Letter	Location	Date and number of letters
1	Chairperson of FCOI	Supporting and involving in the IOL's efforts to prepare the parallel report on Iraq's efforts to implement the UNCAC.	Baghdad	27 November 2024 No: 191
2	Director of the AML and Financing Terrorism	Requesting information	Baghdad	3 February 2025 No: 096
3	Director of the AML and Financing Terrorism	Requesting information	Erbil	3 February 2025 No: 097
4	Dr. Anwer Ahmed, Chairperson of the Commission of Integrity in the Kurdistan Region	Invitation and requesting information	Erbil	30 September 2024 No: 114

7.2 Bibliography

Laws, Regulations and Guidelines:

1. A Guide to Iraqi Laws: <https://www.iraqilaws.com/2024/05/160-1979.html>.
2. Central Bank of Iraq (2004). Amended law of Central Bank of Iraq – Money Laundering Office No. 56 of 2004: https://www.cbi.iq/documents/Moneylaunderinginstructionlaw-En_f.pdf.
3. Coalition Provisional Authority Official Documents Archive: <https://govinfo.library.unt.edu/cpa-iraq/regulations/>.
4. Commission of Integrity (2011). Amended Commission of Integrity and Illicit Gain Law No. 30 of 2011: https://nazaha.iq/pdf_up/3003/Low3.pdf.
5. Commission of Integrity Law of the Kurdistan Region - Iraq No. 3 of 2011 (as amended by Law No. 7 of 2014): <https://legislation.krd/law-detail/?id=3076>.

6. Due Diligence Guidelines for Securities No. 1 of 2017: <https://short-link.me/ZhOx>.
7. Due Diligence Guidelines for Accountants and Auditors No. 1 of 2020: <https://short-link.me/12iIM>.
8. Due Diligence Guidelines for Jewelers and Precious Stone Traders No. 1 of 2020: <https://short-link.me/12im6>.
9. Due Diligence Guidelines for Non-Governmental Organizations No. 1 of 2021: <https://short-link.me/ZhOO>.
10. Due Diligence Guidelines for Company Registration Offices No. 1 of 2022: <https://aml.iq/wp-content/uploads/2022/01/>.
11. Due Diligence Guidelines for Anti-Money Laundering and Terrorism Financing for Real Estate Registration Offices No. 1 of 2022: <https://aml.iq/wp-content/uploads/2022/10>.
12. Instructions on Due Diligence Rules No. 1 of 2023 for Financial Institutions and Designated Non-Financial Businesses and Professions: <https://short-link.me/12imc>.
13. Due Diligence Guidelines for Politically Exposed Persons and High-Risk Individuals No. 2 of 2023: <https://short-link.me/12imk>.
14. National Anti-Corruption Strategy 2021-2024: https://nazaha.iq/verify/index.php?url=/pdf_up/6479/StrategyNCIEnglish.pdf.
15. Public Sector Employees Code of Conduct No. 1 of 2016: https://nazaha.iq/pdf_up/433/selok.pdf.
16. Republic of Iraq (1971). Amended Criminal Procedure Code No. 23 of 1971: <https://www.iraqilaws.com/2023/10/23-1971.html>.
17. Republic of Iraq (2008). Amended Iraqi Council of Representatives and Provincial Councils Law No. 12 of 2008: <https://ina.iq/ar/political/181495--2-.html>.
18. Republic of Iraq (1979). Amended Judicial Regulation Law No. 160 of 1979: <https://www.iraqilaws.com/2024/05/160-1979.html>.
19. Republic of Iraq (1969). Amended Penal Code No. 111 of 1969: https://menarights.org/sites/default/files/2016-11/IRQ_Penal%20Code%201969%20as%20amended_eng.pdf.
20. Republic of Iraq (2017). Anti-Money Laundering and Terrorism Financing Instructions in the Insurance Sector No.1: <https://www.aml.iq/wp-content/uploads/2017/08>.

21. Republic of Iraq (2015). Anti-Money Laundering and Financing Terrorism Law No. 39 of 2015: <https://moj.gov.iq/upload/pdf/anti.pdf>.
22. Republic of Iraq (2004). Banking Law No. 94: <https://short-link.me/ZhNo>.
23. Republic of Iraq (1960). Civil Service Law No. 24 of 1960 (as amended): <https://www.oil.gov.iq/upload/3380519471.pdf>.
24. Republic of Iraq (2021). Code of Conduct for Commission of Integrity Employees No. 1: https://nazaha.iq/pdf_up/433/FColsolok_2021.pdf.
25. Republic of Iraq (1984). Commercial Law No. 30 (as amended): <https://krg.eregulations.org/media/law-of-commerce-no-30-of-1984-Ar1.pdf>.
26. Republic of Iraq (1997). Companies Law No. 21 of 1997 (as amended): <https://wipolex-res.wipo.int/edocs/lexdocs/laws/en/jo/jo057en.html>.
27. Republic of Iraq (2005). Constitution of the Republic of Iraq: https://www.constituteproject.org/constitution/Iraq_2005?lang=en.
28. Republic of Iraq (2023). Council of Representatives Elections Law No. 12 of 2018 (as amended by Law No. 4 of 2023): <https://www.moj.gov.iq/upload/pdf/4718.pdf>.
29. Republic of Iraq (2020). Electoral Campaigns Regulation No. 5 of 202: <https://ihec.iq/6024/2021/02/>.
30. Republic of Iraq (2023). Federal Budget Law of the Republic of Iraq No. 13 of 2023: https://moj.gov.iq/upload/pdf/4726_72.pdf.
31. Republic of Iraq (2009). Federal Civil Service Council Law No. 4 of 2009: <https://alp.unescwa.org/legislations/law-4-2009-civil-servants-council>.
32. Republic of Iraq (2019). Federal Financial Management Law No. 6 of 2019: https://ieiti.org.iq/mediafiles/articles/doc-941-2019_09_02_10_58_40.pdf.
33. Republic of Iraq (2011). Financial Audit Bureau Law No. 31 of 2011: <https://fbsa.gov.iq/?page=13>.
34. Republic of Iraq (2025). General Amnesty Law No. 2 of 2025: <https://moj.gov.iq/view.8973/>
35. Republic of Iraq (2010). Independent Human Rights Commission Law of the Kurdistan Region - Iraq No. 4: <https://www.parliament.krd/media/2789/>.
36. Republic of Iraq (1951). Iraqi Civil Law No. 40 of 1951: <http://jafbase.fr/docAsie/Irak/code%20civil%20irakien%201951.pdf>.

37. Republic of Iraq (2011). Journalists Protection Law No. 21 of 2011: <https://www.moj.gov.iq/uploaded/4206.pdf>.
38. Iraqi Bar Association (n.d.). Judicial Code of Conduct: <https://lawyers.gov.iq/news/3812/>.
39. Kurdistan Parliament (2012). Right to Access Information Law of the Kurdistan Region - Iraq No. 11 of 2012: <https://short-link.me/12inY>.
40. Kurdistan Parliament (2013). Law on the Right to Access Information No. 11 of 2013: <https://legislation.krd/law-detail/?id=1507>.
41. Republic of Iraq (1969). Penal Code No. 111 of 1969 (as amended): <https://krg.eregulations.org/media/law-of-commerce-no-30-of-1984-Ar1.pdf>.
42. Republic of Iraq (2015). Political Parties Law No. 36 of 2015: <https://archive3.parliament.iq/ar/2015/08/27/20218/>.
43. Republic of Iraq (2019). Law to protect witnesses, experts, whistleblowers and victims: <https://www.moj.gov.iq/view.4216/>.
44. Republic of Iraq (2008). Public Sector Employees' Salaries Law No. 22 of 2008: <https://www.mof.gov.iq/pages/ar/SalaryLaw.aspx>.
45. Republic of Iraq (2023). Regulations on Declaration of Movable Assets Crossing Iraqi Borders No. 3 of 2023: <https://short-link.me/12ims>.
46. Republic of Iraq (2023). Regulations on Disclosure of Beneficial Ownership Information and Obligations of Legal Persons No. 1 of 2023: <https://short-link.me/12ilq>.
47. Republic of Iraq (2023). Terrorist Assets Freezing System No. 4 of 2023 (Issued by Cabinet Resolution No. 23511 of 2023): https://aml.iq/wp-content/uploads/2023/09/4737_331.pdf.
48. Republic of Iraq (1991). State and Public Sector Employees Discipline Law No. 14 (as amended): https://nazaha.iq/pdf_up/7031/t12.pdf.
49. Republic of Iraq (1979). State Council Law No. 65 of 1979: <https://short-link.me/151NE>.

Other sources:

1. Al Jazeera (2025). Corruption spread in Iraq: <https://shorturl.at/mPpbq>.
2. Al Jazeera (26 August 2024). Accused of stealing the century flee Iraq, anger over their impunity: <https://www.aljazeera.net/politics/2024/8/26/%D8%A7%D9%84%D9%85%D8%AA%D9%87%D9%85%D9%88%D9%86-%D8%A8%D8%B3%D8%B1%D9%82%D8%A9->

[%D8%A7%D9%84%D9%82%D8%B1%D9%86-%D9%8A%D9%87%D8%B1%D8%A8%D9%88%D9%86-%D8%AE%D8%A7%D8%B1%D8%AC.](#)

3. Al-Sabah. Government Committees Uncover Thousands of Fake Employees: <https://alsabaah.iq/47718-.html>.
4. Al Sabaah (17 February 2020). Public-private employment and development requirements: <https://alsabaah.iq/21956-.html>.
5. Al Sharq Al Awsat (28 February 2024). Iraqi blogger goes on hunger strike after being arrested without a warrant: <https://aawsat.com/%D8%A7%D9%84%D8%B9%D8%A7%D9%84%D9%85-%D8%A7%D9%84%D8%B9%D8%B1%D8%A8%D9%8A/%D8%A7%D9%84%D9%85%D8%B4%D8%B1%D9%82-%D8%A7%D9%84%D8%B9%D8%B1%D8%A8%D9%8A/4883281-%D9%85%D8%AF%D9%88%D9%86-%D8%B9%D8%B1%D8%A7%D9%82%D9%8A-%D9%8A%D8%B6%D8%B1%D8%A8-%D8%B9%D9%86-%D8%A7%D9%84%D8%B7%D8%B9%D8%A7%D9%85-%D8%A8%D8%B9%D8%AF-%D8%A7%D8%B9%D8%AA%D9%82%D8%A7%D9%84%D9%87-%D8%AF%D9%88%D9%86-%D9%85%D8%B0%D9%83%D8%B1%D8%A9-%D9%82%D8%B6%D8%A7%D8%A6%D9%8A%D8%A9>.
6. Al-Ssa News. Revealing the Number of Alien Employees in Iraqi State Institutions: <https://alssaa.com/post/show/22413>.
7. Alarab (2025). Kuthrat al-thaghrat tubti' juhud mukafahat al-fasad fi al-'Iraq [Many loopholes slow anti-corruption efforts in Iraq]. <https://www.alsumaria.tv/news/politics/481626/%D8%A8%D8%B9%D8%AF-%D8%A7%D9%84%D9%82%D8%B1%D8%A7%D8%A1%D8%A9-%D8%A7%D9%84%D8%A3%D9%88%D9%84%D9%89-%D8%A7%D9%84%D8%B3%D9%88%D9%85%D8%B1%D9%8A%D8%A9-%D8%AA%D9%86%D8%B4%D8%B1-%D9%86%D8%B5-%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D8%A7%D9%84%D8%AD%D8%B5%D9%88%D9%84-%D8%B9%D9%84%D9%89-%D8%A7%D9%84%D9%85%D8%B9%D9%84%D9%88%D9%85%D8%A9>.
8. Alssaa (2025). A report on the funding of the political parties: <https://short-link.me/15EPY>.
9. Alssaa (11 December 2024). Persecution of opinion leaders: Have laws become tools for political exploitation: <https://alssaa.com/post/show/23597>.

10. Alarabiya (11 September 2024). Who is the head of the Iraqi Integrity Commission, Haider Hanoun, who is accused of taking bribes?
<https://www.alarabiya.net/aswaq/economy/2024/09/11/%D9%85%D9%86-%D9%87%D9%88-%D8%B1%D8%A6%D9%8A%D8%B3-%D9%87%D9%8A%D8%A6%D8%A9-%D8%A7%D9%84%D9%86%D8%B2%D8%A7%D9%87%D8%A9-%D9%81%D9%8A-%D8%A7%D9%84%D8%B9%D8%B1%D8%A7%D9%82-%D8%AD%D9%8A%D8%AF%D8%B1-%D8%AD%D9%86%D9%88%D9%86-%D8%A7%D9%84%D9%85%D8%AA%D9%87%D9%85-%D8%A8%D8%AA%D9%82%D8%A7%D8%B6%D9%8A-%D8%B1%D8%B4%D9%89>.
11. Alaraby, Graduates in the streets of Iraq, 25 May 2021, <https://short-link.me/18l9t>.
12. Almajrid News (25 April 2022). Appointments have been influenced by personal and political preferences: <https://almawrid.news/contents/view/details?id=48822>.
13. Arabi21 (11 February 2023). Divisions in Iraq after the persecution of “content creators” and concerns about freedom of expression:
<https://arabi21.com/story/1493440/%D8%A7%D9%86%D9%82%D8%B3%D8%A7%D9%85-%D9%81%D9%8A-%D8%A7%D9%84%D8%B9%D8%B1%D8%A7%D9%82-%D8%A8%D8%B9%D8%AF-%D9%85%D9%84%D8%A7%D8%AD%D9%82%D8%A9-%D8%B5%D9%86%D8%A7%D8%B9-%D8%A7%D9%84%D9%85%D8%AD%D8%AA%D9%88%D9%89-%D9%88%D9%85%D8%AE%D8%A7%D9%88%D9%81-%D8%A8%D8%B4%D8%A3%D9%86-%D8%AD%D8%B1%D9%8A%D8%A9-%D8%A7%D9%84%D8%AA%D8%B9%D8%A8%D9%8A%D8%B1>.
14. Anti-Money Laundering Office (2025). News report: <https://aml.iq/?p=45813>.
15. Coalition Provisional Authority (2004). Official documents archive:
<https://govinfo.library.unt.edu/cpa-iraq/regulations/>.
16. Commission of Integrity. Commission of Integrity Annual Report 2022. Available in Arabic at: https://nazaha.iq/pdf_up/7189/Rh2022.pdf.
17. Commission of Integrity. Commission of Integrity Annual Report 2023. Available in Arabic at: https://nazaha.iq/pdf_up/9080/1.pdf.
18. Commission of Integrity. Commission of Integrity Annual Report 2024. Available in Arabic at: https://nazaha.iq/pdf_up/9812/12024.pdf.
19. Commission of Integrity (2010). News report on arrest in Lebanon:
https://nazaha.iq/body.asp?field=news_arabic&id=406.

20. Daraj media (5 March 2024). Judicial orders “to surpress” freedom of expression and opinion in Iraq: <https://daraj.media/%D8%A3%D9%88%D8%A7%D9%85%D8%B1-%D9%82%D8%B6%D8%A7%D8%A6%D9%8A%D9%91%D8%A9-%D9%84%D9%82%D9%85%D8%B9-%D8%AD%D8%B1%D9%91%D9%8A%D8%A9-%D8%A7%D9%84%D8%AA%D8%B9%D8%A8%D9%8A%D8%B1-%D9%88%D8%A7%D9%84/>.
21. Iraqi EITI Report: <https://ieiti.org.iq/mediafiles/articles/doc-65-20171201120329.pdf>.
22. Federal Board of Supreme Audit (2025). Official website: <https://fbsa.gov.iq>.
23. FCOI (27 January 2025). “FCOI Commissioner stresses the importance of NIACS: Mitigating corruption risks and Upgrading Iraq CPI rank”: https://nazaha.iq/en_body.asp?id=3615.
24. Federal Commission of Integrity (2025). Official website: https://nazaha.iq/en_default.asp.
25. Federal Commission of Integrity. Mutual Legal Assistance Guide for Asset Recovery https://nazaha.iq/pdf_up/1551/DmsExtr.pdf.
26. Iraqi Extractive Industries Transparency Initiative (2025). Official website: <https://ieiti.org.iq/ar/home>.
27. Iraqi News Agency (28 November 2024). The judiciary warns of the dangers of currency smuggling and its harm to the national economy and development: <https://ina.iq/ar/local/222429--.html>.
28. Journalistic Freedoms Observatory (12 November 2020). Arrest Warrants issued for Iraqi 6 journalists and bloggers... A fierce pursuit in Najaf, <https://www.jfoiraq.org/6-%D9%85%D8%B0%D9%83%D8%B1%D8%A7%D8%AA-%D9%82%D8%A8%D8%B6-%D8%A8%D8%AD%D9%82-%D8%B5%D8%AD%D9%81%D9%8A%D9%8A%D9%86-%D9%88%D9%85%D8%AF%D9%88%D9%86%D9%8A%D9%86-%D8%B9%D8%B1%D8%A7%D9%82%D9%8A%D9%8A%D9%86-%D9%85%D8%B7%D8%A7%D8%B1%D8%AF%D8%A9-%D8%B4%D8%B1%D8%B3%D8%A9-%D9%81%D9%8A-%D8%A7%D9%84%D9%86%D8%AC%D9%81->.
29. Majalla (11 March 2024). Iraq... Fighting freedoms instead of corruption: <https://www.majalla.com/node/312586/%D8%B3%D9%8A%D8%A7%D8%B3%D8%A9/%D8%A7%D9%84%D8%B9%D8%B1%D8%A7%D9%82-%D9%85%D8%AD%D8%A7%D8%B1%D8%A8%D8%A9-%D8%A7%D9%84%D8%AD%D8%B1%D9%8A%D8%A7%D8%AA-%D8%A8%D8%AF%D9%84%D8%A7-%D9%85%D9%86-%D8%A7%D9%84%D9%81%D8%B3%D8%A7%D8%AF>.

30. Middle East and North Africa Financial Action Task Force (2024). Mutual Evaluation Report: Republic of Iraq: <https://www.fatf-gafi.org/content/dam/fatf-gafi/fsrb-mer/MER-Iraq-Arabic.pdf.coredownload.inline.pdf>.
31. Rudawarabia (27 May 2025). Iraq elections: Who is funding the billions? <https://short-link.me/14p5R>.
32. Today news (21 September 2021). The Parliamentary Legal Committee refuses to grant any exception to the instructions for implementing government contracts: <https://www.todaynewsiq.net/55147--.html>.
33. Shafaq (4 September 2024). Kurdistan Region unveils first anti-corruption report: <https://shafaq.com/en/Kurdistan/Kurdistan-Region-unveils-first-anti-corruption-report>.
34. Statement No. 1 of 2023: <https://aml.iq/wp-content/uploads/2023/03/47111.pdf>.
35. UNODC (8 December 2023). CoSP10 Conference room paper: Joint Statement on Transparency and the Inclusion of Civil Society in the Implementation Review Mechanism: <https://www.unodc.org/documents/treaties/UNCAC/COSP/session10/CAC-COSP-2023-CRP.14.pdf>.
36. UNODC (2025). Country profile: Iraq.: <https://www.unodc.org/corruption/en/country-profiles/data/IRQ.html>.
37. United Nations (2004). United Nations Convention against Corruption: https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf.
38. YouTube, Al-Rasheed satellite channel. Haider Hanun corruption report video: <https://www.youtube.com/watch?v=4LnQD9sPqD0>.
39. 946media (24 October 2024). Seven Iraqi judges faced the same fate: All Integrity Commission heads were forcibly removed: <https://964media.com/461150/>.