

The effect of customs revenues on public revenues according to economic development plans in Iraq

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Abstract

The aim of the research is to determine the percentage of customs revenues in public revenues. Assuming that the customs revenues change their contribution to the public revenues in Iraq, according to the economic development plans, and affect the public revenues. The study concluded that the importance of customs revenues in the general revenues for the period 2004-2019 averaged (0.67). The value of flexibility in the short term was (0.456255), which means that an increase in customs revenues by (1%) leads to a rise in public revenues by (45.6%). Which means that the customs revenues had a positive impact on public revenues. As for the long-term, the relationship is also direct, which explains the importance of customs revenues, as the flexibility reached (0.849), and this means that an increase in customs revenues by (1%) leads to a rise in public revenues by (84%).

The most important recommendations were to take measures and include economic plans in financial plans to increase the contribution of customs revenues to public revenues and diversify revenues.

Keywords: economic development plans, Iraqi customs revenues.

Introduction

In response to the financial crisis caused by the sharp decline in international oil prices and development needs, Iraq has undertaken many economic initiatives and plans after 2003, with the aim of diversifying the economy and increasing the effectiveness of non-oil revenue collection. The 2010 law was enacted, and it was put into effect in 2014, and regulations were issued at customs tariff rates, and since late 2015 the Economic Reform Unit was established to

lead and supervise the implementation of the reform presented by the government. However, despite the economic plans and customs procedures, they are not satisfactory in providing information to the central authorities. At a time when the Iraqi Customs Authority needs a modern customs processing system to support operations and maintain customs revenue, implement international standards or a modern approach based on customs management,

and collect accurate and timely trade information and statistics for monitoring and management. All of these measures led to the lack of an effective system for the clearance of goods, a decrease in customs revenues, and a decrease in their proportion to economic variables, which Iraq seeks to diversify its revenues.

The research methodology can be clarified through the following:

***The Research problem**

The commercial development in Iraq enabled the diversification of revenues, but after 2004, the financial and commercial policy witnessed comprehensive economic plans, represented by changing the laws and their financial content, and they were required to reflect the financial and economic effects, and according to the transitional phase that Iraq went through in the development of reform through plans Economically, however, the contribution of customs revenues in Iraq is below the required level, and restricts the ability to diversify revenues and mobilize non-oil revenues.

*** The Research Hypothesis**

The customs revenues change their contribution to the public revenues in Iraq, according to the economic development plans, and affect the public revenues.

*** Research Importance:**

- 1- It showed the most important economic plans and their contents after 2003
- 2- Analyzing the contribution of customs revenues and their importance in some economic variables such as public revenues,

and clarifying the impact on public revenues using the ARDL model.

*** Research Objectives:**

- 1- Determining the economic plans in the Iraqi economy, and revealing their contents.
- 2- Determining the customs revenues and their percentage in the general revenues. and use the ARDL model.

The first axis / economic development plans in Iraq

First - the financial and economic reform plans

The authors of plans and strategies focused on creating a suitable political, economic and administrative environment for the work of financial programs, whether at the level of sectoral ministries or at the governorate level, which leads to an increase in the production capacity of society, and ensures the quality of services provided to beneficiaries (the private sector, civil society organizations), which are as follows :

A: The National Development Plan (2010-2014): Included²

- 1- Management of government funds.
- 2-Diversifying the economy by achieving gradual increases in the contribution of the productive sectors, agricultural and industrial, to the GDP, as well as tourism, which is also an important factor in generating GDP.
- 3- Enhancing the role of the local and foreign private sector in financing development.
- 4- Improving the level of productivity and developing the principle of competition.

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5-Establishing a spatial development pattern, characterized by a fair distribution of infrastructure services and public services (water, sewage, health, education) over all governorates of Iraq.

6-Optimum utilization of the available natural resources, without prejudice to the rights of generations in them, and to keep pace with global developments.

We note through these goals the focus on diversifying sources of income through the contribution of the productive sectors to increasing the gross domestic product, optimizing the use of available resources, and determining their development priorities.

B: National Development Plan² (2013-2017):

1- Building a diversified and prosperous economy led by the sectors of agriculture, industry, energy and tourism, which are considered essential development poles.

2- That the public and private sectors and civil society be essential partners in the development process.

3- Raising the level of social care to cover the needs of vulnerable groups, in a way that enhances social development opportunities.

4- That the directions of the federal budget be consistent with the objectives of the plan, in light of balanced macro policies to achieve financial and monetary stability.

5- Raising the level of productivity of economic activities and labor productivity, in a way that enhances the competitiveness and diversity of the economy, and that the private sector has an active role in the areas of investment and job creation.

C: The National Development Plan (2018-2022) 3.

This plan focused on a set of plans, the most important of which were the following:

1-Correcting the structure of public spending.

2-Diversifying the revenue structure and increasing the proceeds of non-oil revenues.

3-Addressing the real deficit in the state's general budget.

4- Improving public financial management.

5- Raising private saving rates.

The objectives of monetary policy were the following:

A- Inflation rates within the limits of one decimal place.

B - the stability of the exchange rate of the local currency.

C- Creating a credit activity that stimulates growth.

The most important economic challenges were revealed, as follows:

- Deteriorating investment climate.

-Disruption of the production structure, i.e. the oil sector is still dominant over public revenues, while the percentage of the agricultural and industrial sector has decreased in its contribution, due to the failure of the economic policies required to diversify the economy.

-Trade imbalance.

-An imbalance in the structure of the general budget.

-High public debt.

- The bank balance is underdeveloped.
- Expansion of the informal sector.
- Limited expansion of the private sector.

Accordingly, the previous national development plans were not able to extricate the important economic sectors from their miserable reality in which they are now living, and the national economy remained a unilateral rentier economy in which the balance of imports prevailed over the balance of exports.

Third - the financial reform of the Iraqi customs

Before 2003, Iraq imposed a customs tariff on goods in accordance with Law No. 77 of 1955, and this tariff was suspended after the entry of US forces into Iraq, and the Coalition Provisional Authority in Iraq issued a decree imposing a tax on all goods entering the country, as this tax was known as " Iraq Reconstruction Tax" At that time, and after the occupation of Iraq in 2003, the occupation authority worked with No. (54) for the year 2004, dissolving the General Customs Authority, and its tasks were assigned to the so-called (Customs Inspection Department) of the Ministry of Interior, and the temporary coalition authority worked to cancel All customs taxes for various types of imported goods, which had economic repercussions represented in the entry of goods from all countries of the world, which encouraged demand for them, and prohibited encouraging local goods from agricultural, industrial and service goods, after which an order was issued imposing a fee of 5% for

various types of goods, and their purpose The shift from the public sector to the private sector, and this percentage was called (the Iraq reconstruction fee) 4. The total of the reforms were as follows : -

1- The laws that sponsor customs work after 2003 are : -

-Legal Customs Tariff No. (22) for the year 2010

-Investment Law No. (13) of 2006.*

-Provisions of Article (26)of the Foreign Service Law No(45)of(2008) (5) .

-Law No. (37) for the year 1985, which stipulates toughening fines and penalties for perpetrators of customs smuggling6 . .

-Paragraph (1) of CPA Order No. (38) issued on 9/19/2003, a tax in the name of "Reconstruction of Iraq" on goods imported to it as of 1/4/2004.

-The new Customs Tariff Law No. (22) of 2010 (7) .

-Provisions of Article (26) of Foreign Service Law No. (45) of 2008, on the condition that Iraq reserves its right to open an honorary and general consulate in the Republic of Italy in the future, in the future 2019. 8.

-Customs Tariff Law No. (13) based on Law No. (22) of 2010 amended.

2- Iraq concluded in 2004 an agreement for the purpose of joining the World Trade Organization, and it is now an observer,

3- In 2010, Law No. (22) was issued for customs tariffs, and customs tariff schedules included goods and their fulfillment rates, in accordance with the coordinated global system approved by the World Trade Organization⁹, as shown in Table (1).

Table (1): The customs tariff for the goods subject to it for the year 2010

Number of taxable goods	Customs tariff
709	0
88	3%
2150	5%
1245	10%
1514	15%
771	20%
239	25%
264	30%
73	40%
24	50%
16	80%
2	100
7077	Total goods

Source: Ministry of Planning, Financial Division 2015

4- In 2014, Iraq began the first phase of implementing the 2010 Customs Tariff Law, which replaces the 5% comprehensive tariff rate issued by the Coalition Provisional Authority with

higher tariff rates. The law sets rates on agricultural commodities ranging from zero to 50 percent for seeds, products, sugar and tobacco, and 80 percent for water and beverages. Tariffs on industrial goods range from duty-free for some stones, minerals, organic and inorganic chemicals, dyes, rubber, wood pulp, some paper, locomotives and aircraft, 5% to 15% for medicines, 10% to 20% for clothing), and 30% for bicycles. Miscellaneous motorcycles, electrical and electronic goods, information technology goods, ready-made plastics, and 40% for carpets). Calculating tariff rates is still a difficult process, as it includes cross-referencing Law 10 of 2013, which is based on the Council of Ministers' decision on the Tariff Law of 2010, taking into account temporary tariff ceilings. Most non-luxury imports also get customs exemption and are

taxed at the previous customs tariff rate of 5%. The Iraqi government also stated that it intends to fully implement the 2010 tariff law in stages, but did not specify the timing or details of the next stages. The Kurdistan Regional Government is also implementing the new tariff system for the Iraqi government¹⁰ . .

5- On January 18, 2016, the General Customs Authority had financial incentives presented to the National Investment Authority, in order to encourage investment, and its financial steps were exemption from taxes and fees for a period of 10 years, starting from the date of starting commercial operations according to the areas of development, and exemption from customs duties for a period of three years on the imported assets in the projects that obtained an investment license.

6- ata analysis, using the current basic information technology system¹¹ . .

7- Subsidy percentages are given according to the type of exported goods, as 15% for manufactured materials, 10% for semi-

manufactured materials, 10% for agricultural materials, and 5% for raw materials, knowing that these percentages are part of the total value of the export license¹² . .

8- nification of customs procedures between the regions of the southern, northern and

western border crossings, and between the northern regions (Kurdistan)¹³ .

9- Resolution No. (393) for the year (2017) was issued to amend the categories of customs duties, and those categories were reduced to four categories, as the categories of categories were as follows (30%, 15%, 10%, 5%). As in Table (2):

Table (2) Tax rates (customs tariff) for goods subject to them for the year¹⁴ 2017

Categories	goods covered by the customs tariff	tax rate
First category	gold, silver, precious metals and jewelry	0.5
Second category	Products of plant and animal nature Pharmaceutical products and medical supplies	10
Third category	Furniture and Plastics	15
Fourth category	perfumes, cosmetics, alcohol, tobacco products, ammunition and weapons	30

Source: Ahmed Mohamed. Muhammad Sami, Assessing the financial performance of the Iraqi customs in light of financial reform, Dinars Magazine, 2017, No. 23, p. 755.

10- The General Authority for Customs has four regions, the northern region, the central region, the western region, and the southern region, and the number of its branches has increased to 40 outlets throughout Iraq.

However, the two most important laws in Iraq related to customs taxes are the Customs Tax Law No. 23/1984 as general laws for the application of the customs tax and all procedures, including the administration and its powers, and the second is the customs tariff under Law No. 22/2010¹⁵, which includes tables of names and specifications of the goods on which the tax is imposed. customs. Both laws are federal law, while the Kurdistan region has its own customs law legislation with different rates and prices according to the Iraqi constitution of 2005, and if we go back to the federal laws, we find that the first is

the general law with defining meanings and conditions, legal concepts related to customs fees and taxes applied throughout The territory of the Iraqi state, including the Kurdistan region, this law clarifies the meaning of the tariff, it also contains the tables of goods whose prices are specified, and in the third chapter of the Iraqi Customs Law regulates the cases in which taxes must be paid, and the weight must pay customs tax according to Iraqi customs Law fees And customs too.¹⁶

The second axis / the contribution of customs in the Iraqi economy

After 2003, Iraq sought to diversify tax revenues, but the existence of inaccurate financial and legal policies contributed to macroeconomic volatility, a shallow financial sector, and a difficult business environment, which resulted in marginal

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revenues for the non-oil budget. Therefore, the financial reforms aimed at mobilizing non-oil revenues, which would help diversify state revenues, and strengthening tax and customs administrations in reducing dependence on budget revenues on oil export revenues.¹⁷

Table (3) Contribution of customs revenues to general revenues for the period 2004-2019 (million dinars)

Year	customs revenue 1	public revenue 2	2/1% 3
2004	81020	32988850	0.246
2005	118176	45989445	0.257
2006	219032	49612766	0.441
2007	229076	53110590	0.431
2008	376539	84363743	0.446
2009	590688	70178223	0.842
2010	565718	70178223	0.806
2011	436714	108807390	0.401
2012	517867	119817222	0.432
2013	596643	113840076	0.524
2014	514636	97618556	0.527
2015	416358	66470251	0.626
2016	647482	54409269	1.190
2017	746534	77422172	0.964
2018	1691737	106569833	1.587
2019	1056914	107566993	0.983
Average	550320.88	78683975.13	0.67

Republic of Iraq, Ministry of Finance, Budget Department, General Customs Authority, Customs Tax Department for the years 2005-2017.

Despite the increase in the volume of customs tax revenues in absolute numbers during the years 2004-2019, their relative importance to the total public revenues is still very weak and unstable, especially after the suspension of the customs tax and the adoption of the reconstruction tax therein in 2003, and the maximum contribution to tax increased The customs office is about 1.5%

1- general revenue

Table (3) shows an increase in the percentage of the contribution of customs taxes to public revenues during 2004-2019, as it amounted to less than one percent during 2005-2015, and then began to rise to the correct one in 2016 and thereafter.

during 2018, which highlights the weak financing role of tax revenues in the formation of public revenues, and the need for tax reform to comply with the goal of diversifying public revenues.

The decrease in the relative share of taxes in the total public revenues can be attributed to the following factors:¹⁸

1- The large number of complex laws, and the absence of a clear legal framework governing taxes, because most sales taxes imposed in Iraq are approved in the annual budget law and are temporary (usually for

one year). Therefore, it lacks a strong legal basis that would allow tax policy implementation and tax administration enforcement to continue beyond the annual budget cycle.

2- Weakness of tax and customs administrations, reliance on oil revenues during good times led to neglecting the efforts of tax and customs administration to increase non-oil revenues, lack of computerized information systems in tax and customs administration, and the actual customs tariff rate in Iraq is less than 1% of the value of imports.

3- Low Tax Compliance Reliance on oil receipts in good times has led to poor tax compliance among taxpayers.

4- Security and political instability, which undermined the ability to collect tax revenues in many departments, in addition to the negative effects of these conditions on the economy, and thus on the size of the tax base.

5- The rise in oil revenues as a result of the increase in oil prices to more than \$100 in some years.

6- Weak oversight and the high level of tax evasion, as a result of the exacerbation of the phenomenon of administrative and financial corruption, in addition to this, the legislative amendments that appeared during previous years, which included granting taxpayers more tax exemptions, and the inaccuracy of the tax payment process, such as tax flows outside the scope of taxes Accountability, such as exchange and mobile offices, convenience stores and Internet cafes.

7- Relying on traditional methods of tax estimation, especially for the external aspects subject to taxation or the activity subject to it, such as renting houses inhabited by the taxpayer, renting the place or activity in which the economic activity is carried out, or the number of machines used.

8- Canceling customs duties and restricting them to Iraq reconstruction fees only (5%) since 2003, and continuing to work under this system until 2016 22of 2010, which remained obscured for nearly 6 years, thus wasting large tax resources.¹⁹

The Third axis / the impact of customs revenues on public revenues in Iraq using the (ARDL) model

1-ARDL model initial estimate.

Table (4) shows the results of the initial estimation of the ARDL model, which shows the relationship between the dependent variable, public revenues (R), and the independent variable (customs revenues) (C), as it is noted from Table (4) that the coefficient of determination (R^2) reached (0.99), which gives explanatory power, that is, the independent variables explain a percentage (99%) of the changes that occur in the dependent variable, while the remaining percentage (1%) represents the effect of other variables that were not included in the model, and the coefficient of The corrected determination R^2 was 0, and according to the criteria of the optimal slowdown period (HQ, BIC, A I C), the slowdown period was chosen according to the standard (A I C), which represents the lowest value for this criterion.

Table (4) The results of the initial assessment of the ARDL model.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
R(-1)	0.940757	0.272883	3.447480	0.0055
R(-2)	-0.397013	0.256657	-1.546864	0.1502
C	38759671	16711365	2.319360	0.0406
R-squared	0.999698	Mean dependent var		332.6393
Adjusted R-squared	0.996072	S.D. dependent var		318.2258
S.E. of regression	19.94516	Akaike info criterion		8.041935
Sum squared resid	397.8093	Schwarz criterion		8.635346
Log likelihood	-43.29355	Hannan-Quinn criter.		7.987004

1- The results of the boundary test for cointegration (Bounds Test)

To test the long-term equilibrium relationship (the presence of co-integration) between the dependent variable represented in public revenues, and between the

explanatory variable (customs revenues), which were used in the initial estimate model, the (F) statistic was calculated through the limits test and the table (5) shows the results of the test Cointegration according to the boundary test.

Table (5) results of the co-integration test for the (ARDL) model according to the limits test

Test Statistic	Value	K
F-statistic	2.6900711	14
Critical Value Bounds		
Significance	Lower Bound	Upper Bound
10%	3.8	3.8
5%	4.6	4.6
2.5%	5.39	5.39
1%	6.44	6.44

Source: prepared by the researcher based on the outputs of the statistical program (Eviews9).

It is inferred from Table (5) that the calculated F-statistic value reached (2.6900711) which is greater than the critical tabular value of the upper and lower bounds at the level of significance (1%), which means rejecting the null hypothesis (H0), which states On the absence of a long-term equilibrium relationship between the variables, and accept the alternative hypothesis (H1) which states that there is a co-integration relationship between the

variables in the model used, which means that there is a long-term equilibrium relationship that goes from among the explanatory variables towards the dependent variable (public revenues), the matter Which entails short- and long-term response estimation and the error-correction parameter.

2-Estimation of short- and long-term parameters

Table (6) Results of estimating the short- and long-term parameters and the error correction parameter (ECM) of the (ARDL) model

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	38759671	16711365	0.000000	0.0000
R(-1)*	-0.456255	0.205203	-2.223437	0.0481
D(R(-1))	0.397013	0.256657	1.546864	0.1502
CointEq(-1)	-0.025736	0.245387	-0.104880	0.05432
Long Run Coefficients				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	84951702	11303665	7.515412	0.0000

Source: Prepared by the researcher based on the outputs of the statistical program (Eviews9), tenth edition

Table (6) shows the value of CointEq(-1) for this model of (-0.025) and the probabilistic value (prob.) associated with it is (0.05432), which means that the two basic conditions in this coefficient are met: its negative value and its statistical significance. Which means that (-0.25) of the short-term errors are automatically corrected during the unit time (year) to reach the long-term equilibrium, that is, the public revenues require about less than a year ($4 = 0.25 \div 1$), that is, approximately four months to reach its value Equilibrium in the long term, meaning that the previous periods deviate from the long-term equilibrium and corrected in the current period (as an adjustment speed) by (25%). This indicates that the adaptation in the model was relatively slow.

The customs revenue coefficient (C) indicates that there is a direct effect on the public revenue (R) in the short term. The value of the flexibility in the short term has reached (0.456255), and this means that an increase in customs revenue by (1%) leads to a decrease in public revenue by (45.6%). Which means that the customs revenues had a positive impact on public revenues.

As for the long-term, the relationship is also direct, which explains the importance of customs revenues, as the flexibility reached (90.84), and this means that an increase in customs revenues by (1%) Leads to an increase in public revenues by (84%).

Conclusions

1- There were three comprehensive plans, namely the National Development Plan (2010-2014), the National Development Plan (2013-2017), the National Development Plan (2018-2022).

2- Resolution No. (393) for the year (2017) was issued to amend the categories of customs duties, and these categories were reduced to four categories, as the categories of categories were as follows (30%, 15%, 10%, 5%), and there were four areas As a company, which is the northern region, the central region, the western region, and the southern region, and the number of its branches has increased to 40 outlets throughout Iraq.

3-The importance of the contribution of customs revenues to the general revenues for the period 2004-2019 reached an average of (0.67).

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4- The value of flexibility in the short term is (0.456255), which means that an increase in customs revenues by (1%) leads to an increase in public revenues by (45.6%). Which means that the customs revenues had a positive impact on public revenues. As for the long-term, the relationship is also direct, which explains the importance of customs revenues, as the flexibility reached (90.84), and this means that an increase in customs revenues by (1%) leads to a rise in public revenues by (84%).

Recommendations

1-Monitor economic plans, not just authorize reforms, improve the capacity of trade compliance officers (customs assessment, rules of origin, tariff classification), develop training plan and training materials, and prepare a comprehensive IT strategy, providing a clear roadmap.

2-Imposing customs taxes on luxury goods at a high rate, in order for their contribution to rise when compared with economic variables.

3- Take measures and include economic plans in financial plans in a way that increases the contribution of customs revenues to public revenues and diversifies revenues.

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