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Compilation of Proclamations, Laws and Regulations

Government of Iraq, Ministry of Justice

Baghdad, 1924



طبعة ومطبع في بيروت (محمد صالح
الاعظمي) شارع المني في بيروت

GOVERNMENT OF 'IRAQ

MINISTRY OF JUSTICE.

COMPILATION

OF

PROCLAMATIONS, LAWS AND REGULATIONS

ISSUED BETWEEN

1st October, 1920 and 31st December, 1923.

BAGHDAD
PRINTED AT THE GOVERNMENT PRESS,
1924.

Rupees Five.

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THE MOSUL DIVISION UNREGISTERED SALES REGISTRATION PROCLAMATION, 1920.*

WHEREAS by Turkish Law sales and mortgages of immovable property are not enforceable in law unless and until the sale has been registered in the Tapu Office ;

AND WHEREAS in Mosul Division the Tapu Office has not been open for registration since the date of the occupation by the British Forces and many sales both of Mulk and Tapu hold land have been effected without registration in the Tapu Office and it is desired to provide that subject to certain safeguards such sales and mortgages should be enforceable at law ;

NOW THEREFORE, I, Sir P. Z. Cox, G.C.I.E., K.C.S.I., K.C.M.G., by virtue of the authority vested in me as High Commissioner for Mesopotamia do hereby proclaim as follows:—

1. This Proclamation may be called the Mosul Division Unregistered Sales Registration Proclamation, 1920.

2. In this Proclamation, unless there is anything repugnant in the context, the term "sale" shall include an agreement for sale, and the term "mortgage" shall include an agreement for a mortgage.

And a document by which an owner appoints an attorney to sell or mortgage defined property in consideration of a price or loan stated in such document to have been received, shall be deemed for the purpose of this Proclamation to be an agreement for sale or mortgage.

3. Unregistered sales and unregistered mortgages of Sirk Mulk or Tapu hold property situated within the Mosul Division shall be enforceable at law, provided that—

(a) the title of the vendor or of his predecessor through whom he claims is registered in the Tapu Office, and

(b) the sale or mortgage was made subsequently to the 3rd November 1918, and previously to the date of this Proclamation, and

(c) the sale or mortgage is approved either at the time of its execution or subsequently by the Political Officer or by an Officer authorized by him for the purpose, and

(d) the sale or agreement for sale is presented to the Tapu Office for registration not later than six months from the date when the Tapu Office is open to accept such transactions for registration.

4. Nevertheless an unregistered sale or mortgage by the owner of immovable property shall not be enforceable against any person who derives title by sale or mortgage from the same owner, his heirs or assigns and who shall have registered his sale or mortgage in the Tapu Office without notice of such unregistered sale or mortgage.

5. Nothing in this Proclamation shall invalidate or affect any decision of a Law Court as to a validity of a sale or mortgage given previously to the date hereof.

Made at Baghdad this 1st day of November, 1920.

P. Z. COX,

High Commissioner for Mesopotamia.

THE BAGHDAD PENAL CODE AMENDMENT PROCLAMATION (No. 3), 1920.

WHEREAS owing to the want of adequate storehouses, the long lines of communication, the frequency of transshipments and for other reasons thefts have become prevalent ;

AND WHEREAS it often happens that, while persons are found in possession of or are proved to have been in possession of or are found assisting or are proved to have assisted in the concealment, conveyance or disposal of property as to which there is no reasonable doubt that it has been stolen or otherwise unlawfully obtained, definite proof of such theft or unlawful obtaining is not forthcoming ;

* Repealed. See Unregistered sales Law of 18th April 1922.

AND WHEREAS it is expedient to take special measures against such offences, and it is also desired to amend the Baghdad Penal Code in other respects:

NOW THEREFORE, I, Sir, P. Z. Cox, G.C.I.E., K.C.S.I., K.C.M.G., High Commissioner for Mesopotamia, do hereby proclaim as follows:—

1. This Proclamation may be cited as the Baghdad Penal Code Amendment Proclamation (No. 3), 1920.
2. Subsection 2 of Section 23A of the Baghdad Penal Code is repealed.
3. Section 280 of the Baghdad Penal Code shall be amended by the addition of the words "or has reason to believe" after the words "which he knows."
4. The following new Section numbered 281A is added after Section 281 of the Baghdad Penal Code:—

"281A. If any person is found in possession of or is proved to have been in possession of or is found assisting or is proved to have assisted in the concealment conveyance or disposal of movable property, which there is reason to believe has been obtained by one of the offences mentioned in this chapter, it shall be incumbent on him to give a satisfactory account of his possession of or dealings with such property, and, if he fails to do so, the Court may conclude that such property has been obtained by one of the aforesaid offences, although evidence of the definite offence by which it was obtained is not available, and that such person has dishonestly received it or retained it or assisted in its concealment or disposal as the case may be, and if the Court does so conclude, such person shall be liable to be convicted of an offence against Section 280 and to be punished with the punishment fixed for such an offence."

Made at Baghdad this 1st day of November, 1920.

P. Z. COX,

High Commissioner for Mesopotamia.

THE TRANSFERENCE OF POWERS PROCLAMATION, 1920.

I, Major-General Sir P. Z. Cox, G.C.I.E., K.C.S.I., K.C.M.G., by virtue of the authority vested in me as High Commissioner for Mesopotamia, do hereby proclaim as follows:—

In all Proclamations and Notifications heretofore issued by the General Officer Commanding-in-Chief or under his authority, for the words Civil Commissioner wherever they occur there shall be substituted the words High Commissioner and for the words Judicial Secretary wherever they occur there shall be substituted the words Minister of Justice and for the words Revenue Secretary wherever they occur there shall be substituted Minister for the Interior; and all powers, rights and duties vested by the said Proclamations and Notifications in the Civil Commissioner, Judicial Secretary and Revenue Secretary, respectively, shall henceforth be vested in the High Commissioner, Minister of Justice and Minister for the Interior.

Made at Baghdad this 3rd day of December, 1920.

P. Z. COX,

High Commissioner for Mesopotamia.

THE DISPOSITION OF IMMOVABLE PROPERTY PROCLAMATION, 1921.

WHEREAS it is expedient to issue Regulations for the purpose of explaining and carrying into effect the provisions of Section 1 of the law of the 30th March, 1329 regulating the disposition of immovable property and the decision of the Council of Ministers of the 31st Kanun Thani, 1332 as to the issue by the Tapu Office of Sanads Khaqani in respect of Shara Hujjahs.

NOW THEREFORE, the High Commissioner for Mesopotamia with the concurrence of the Council of State, does hereby proclaim as follows:—

1. Before any Court shall issue any Hujjah of gift, compromise, Takharuj or endowment of immovable property it shall make enquiry from the Tapu Department, as to the title of such immovable property and if such property is registered in the Tapu Department the Court shall not issue any Hujjah which would not be in accordance with the Sanad Khaqani.

If the property is not registered in the Tapu Department, the Court shall not issue any such Hujjah until it has been registered and Sanads Khaqani issued.

2. When any Court shall hereafter issue any Hujjah of gift, compromise, Takharuj or endowment of immovable property it shall before being given to the parties be sent by the Court to the Tapu Registry for Registration and the issue of Title Deeds (Sanads Khaqani.)

Hujjahs of devise shall not however be sent by the Courts to the Tapu Office except at the request of the parties interested. Upon such a Hujjah of devise being received by the Tapu Office a note of the devise shall be entered in the Registry against the property bequeathed, and after the death of the deviser the necessary Sanad Khaqani shall be issued to complete the title of the devisee if there is no legal objection.

3. Hujjahs of gift, compromise, Takharuj or endowment of immovable property issued previously to the date of this proclamation may until further order after being first certified by the Ministry of Justice to be valid and free from legal objection be presented to the Tapu Registry Office for registration and for the issue of Sanads Khaqani.

The fact of their having been handed to the parties by the Shara Court which issued them instead of having been sent direct to the Tapu Office, shall not be considered a legal objection to their registration in Tapu.

Provided it shall be lawful for the Minister of Justice at any time by public notification to fix a date not less than one year from the date of such notification after which such Hujjahs as aforesaid issued after the date of the said Law of the 30th March, 1329 and previous to the date of this Proclamation shall no longer be accepted by the Tapu Office for registration, unless confirmed by the parties.

4. In case of Hujjahs of gift, compromise, Takharuj, devise or endowment of immovable property issued before the promulgation of this Proclamation, the fee chargeable for the issue of Sanads Khaqani in respect thereof shall be $\frac{1}{2}$ % assessed at the discretion of the Tapu office, either on the value as fixed in the Hujjah or on the market value of the property at the date of the Hujjah, provided that the Hujjahs are presented to the Tapu Office within one year of the issue of this Proclamation or of the opening of the Tapu Office to transactions whichever is the later. After this period the fee chargeable will be 2 % in accordance with the existing practice.

5. In the case of Hujjahs of gift, compromise, Takharuj, devise or endowment of immovable property issued after the promulgation of this Proclamation the fee chargeable by the Courts on the issue of the said Hujjahs shall be 1 $\frac{1}{4}$ % on the value of the immovable property instead of the rate hitherto in force, and the fee chargeable by the Tapu Department for the issue of Sanads Khaqani in respect of such Hujjahs shall be 1 $\frac{1}{4}$ %.

Made at Baghdad this 28th day of February, 1921.
20th Jamad Akhar, 1339.

E. BONHAM CARTER,

Officialing High Commissioner for Mesopotamia.

THE UNREGISTERED SALES PROCLAMATION, 1921.*

WHEREAS by the Unregistered Sales Confirmation Proclamation, 1919 as amended by the Unregistered Sales Confirmation Proclamation (No. 2), 1919, it was provided that certain unregistered sales and agreements for sales of sirf mulk property should be enforceable at law subject to the condition (amongst others) that the sale or agreement for sale is presented to the Tapu Office for registration not later than six months from the date of the re-opening of the Tapu Office for the registration of transactions in that district or from the date of the proclamation, whichever is later.

AND WHEREAS it is expedient to extend the said period of six months to one year for the Kirkuk Division and for such other Divisions in respect of which the period of six months has not already expired.

NOW, THEREFORE, the High Commissioner for Mesopotamia with the concurrence of the Council of State does hereby proclaim as follows:—

1. This Proclamation may be called the "Unregistered Sales Proclamation, 1921."
2. The period within which under Section 2(b) of the Unregistered Sales Confirmation Proclamation, 1919, sales or agreements for sales are required to be presented to the Tapu Office for registration shall be extended to one year instead of six months for the Kirkuk Division and also for any other Districts where the said period of six months has not already expired.

Made at Baghdad this 1st day of March, 1921.
21st Jamad Akhar, 1339.

E. BONHAM CARTER,

Officialing High Commissioner for Mesopotamia.

* Repealed. See Unregistered Sales Law of 18th April, 1922.

THE COMPANIES (AMENDMENT) PROCLAMATION, 1921.

WHEREAS by Proclamation of the Officiating Commander-in-Chief, dated the 2nd day of June, 1919, the Indian Companies Act, 1913, as amended by the Indian Companies Act, 1914, and subject to the amendments and variations set out in the Appendix to the said Proclamation, was adopted for and brought into force in the Occupied Territories.

AND WHEREAS in the Appendix to the said Proclamation it is stated that the whole of Part 9 of the said Act is to be omitted.

AND WHEREAS it is desirable to make provision for the winding up of branches, in the Occupied Territories, of Companies incorporated outside the Occupied Territories.

NOW THEREFORE, it is hereby proclaimed by his Britannic Majesty's High Commissioner in Mesopotamia, as follows:—

1. This Proclamation may be called the "Companies (Amendment) Proclamation, 1921".
2. PART IX of the Indian Companies Act, 1913, is hereby adopted for and brought into force in the Occupied Territories save and except—
 - (a) the expression "Unregistered Company" shall include only companies incorporated outside the Occupied Territories which have a place of business within the Occupied Territories.
 - (b) Sub-section (2) of Section 271 shall be omitted.
3. The Appendix to the Companies Proclamation, 1919, is hereby amended by the omission of the words "Part 9. The whole of this part to be omitted."

Made at Baghdad this 4th day of April, 1921.

E. BONHAM CARTER,

Officiating High Commissioner for Mesopotamia.

THE COURTS (REVISION) PROCLAMATION, 1921.

WHEREAS it is intended to publish a Compilation of Proclamations and Rules relating to the Courts issued since the occupation of Baghdad and it is desirable to make certain amendments to the said Proclamations.

NOW THEREFORE, I, Major-General Sir P.Z. Cox, G.C.I.E., K.C.S.I., K.C.M.G., by virtue of the authority vested in me as High Commissioner for Mesopotamia do hereby proclaim as follows:—

1. This Proclamation may be cited as the Courts (Revision) Proclamation, 1921.
2. The Proclamation of the 28th December, 1917, re-establishing Courts in the Baghdad Wilayet and the Proclamation of the 24th December, 1918, extending to the Basrah Wilayet the system of Courts in force in the Baghdad Wilayet shall be amended as stated in the Schedule hereto and shall be reprinted as amended by his and previous Proclamations.
3. The Minister of Justice shall cause to be prepared a Compilation of Proclamations and Rules relating to the Courts issued since the occupation of Baghdad as revised and still in force and such Compilation may be used throughout the Occupied Territories as containing the authorized version of the said Proclamations and Rules.

Made at Baghdad this 14th day of May, 1921.

P. Z. COX,

High Commissioner for Mesopotamia.

THE SCHEDULE.

THE COURTS PROCLAMATION OF THE 28TH DECEMBER, 1917.

Substitute the following (with effect from the date of the Proclamation):—

Section 1.

"This Proclamation applies to the whole of the territories of 'Iraq'.

Section 2.

Substitute "Minister of Justice" for "Judicial Secretary" and "High Commissioner" for "Civil Commissioner".

Section 3.

Substitute the following:—

"3 (i) There shall be re-established at Baghdad and in such other places as may hereafter be decided a Court of First Instance. A Court of First Instance shall ordinarily be composed of a President and two members. Where necessary a Court of First Instance may consist of two or more Chambers. One or more Assistant Judges may also be appointed.

* The Compilation referred to in this Section is printed separately.

(ii) In such Divisions or Districts as may be decided, a Court of First Instance may be constituted consisting of a Single Judge, and the Judge so appointed shall have all the powers of a Court of First Instance and his decisions and judgments shall have the effect of decisions and judgments of a Court of First Instance. One or more Assistant Judges may also be appointed."

Substitute the following:—

Section 4.

"4. Unless otherwise provided by Rules of Court, a Court of First Instance shall have jurisdiction to hear suits arising within the Division in which it is situated.

Add the following new sub-section:—

Section 6.

"(iv) The Court of Appeal shall hear all appeals from the judgments of Courts of First Instance which are appealable both in civil and commercial suits."

Substitute the following for subsection (i):—

Section 7.

"(i) With the sanction of the High Commissioner a Court of Cassation may be established for 'Iraq consisting of a President and such number of Judges as may be from time to time decided.

Until a separate Court of Cassation is established the Court of Appeal shall be the Court of Cassation for Courts subordinate to itself."

In sub-section (ii) *Substitute* "Court of Cassation" for "Court of Appeal.

Substitute "Court of Cassation" for "Court of Appeal".

Section 8.

Substitute the following:—

Section 9.

"9. Notwithstanding anything in Ottoman Law there shall be no right of recourse to any Court of Cassation situated outside 'Iraq against any judgment or order of any Court situated within 'Iraq."

Substitute the following:—

Section 12.

"12. Neither the Civil Courts nor the Mohammedan Courts shall give any judgment involving a decision as to the ownership of land unless a certificate has been signed by the Minister of Interior or an official authorized by him that there is no objection to the suit being heard and decided."

Substitute the following:—

Section 14.

"14. Except as provided by this Proclamation or any other Proclamation of Enactment or Rules of Court which has or may hereafter be issued by competent authority for 'Iraq the Civil Courts shall follow and apply the Ottoman Laws in force at the time of the Occupation of Baghdad, but subject to any modification thereof which may be necessary or proper having regard to the change of Government."

In sub-section (ii) *Substitute* "Minister of Interior" for the "Civil Commissioner."

Section 20.

Substitute the following:—

Section 21.

"21. The Civil Courts shall not until further order exercise the criminal jurisdiction vested in them under Ottoman Law.

The President and Members of the Court of Appeal, the Presidents and Vice-Presidents of Courts of First Instance and Single Judges having the powers of Courts of First Instance shall be ex-officio Magistrates of the First Class under the Baghdad Criminal Procedure Regulations, and Judges of the Courts of First Instance shall be ex-officio Magistrates of the Second Class under the said Regulations."

Substitute the following:—

Section 22.

"22 (i) The superintendence and control over all Civil Courts as well as over all Mohammedan Courts shall be vested in the Minister of Justice.

(ii) The Court of Cassation shall be vested with a power of general supervision over the working of the Lower Courts but subject to the control exercised by the Minister of Justice.

All the Lower Courts shall be bound to furnish to the Court of Cassation any information it may call for as to the conduct of their business.

The Court of Cassation shall have power to make recommendations to the Minister of Justice as to all matters bearing upon judicial organization."

Substitute "Minister of Justice" for "Judicial Secretary" and "High Commissioner" for "Civil Commissioner" and omit the words "of the Baghdad Wilayet" in Sub-section (a).

Section 23.

In the first sentence for "the Occupied Territories" *substitute* "Iraq" and omit the words "which is or may hereafter be occupied by His Majesty's Forces".

Section 24.

Add the following to Sub-section (i):—

"Provided that unless otherwise enacted by this Proclamation or by Rules of Court,

(a) Any reference to a District Court shall be interpreted as a reference to a Court of First Instance;

(b) Any reference to a District Magistrate shall be interpreted as a reference to a Magistrate of the First Class;

(c) Any reference to a provision of an Indian Enactment which is not in force in Iraq shall be interpreted as a reference to the corresponding provision, if any, of the law on the same subject which is in force ;

(d) The Court may construe any of the said Enactments or Regulations with such alterations not affecting the substance as are necessary to adopt it to the matter before the Court."

Substitute the following for Sub-section (iii).

"(iii) No stamp duty other than for Court fees shall be levied in respect of any proceeding or process of the Courts or in any suit before the Courts except the stamp duty on a petition instituting a suit or presented with reference to a suit by a person who is not a party to the suit."

The Schedule.

Part I is repealed.

Substitute the following for Part II :

Part II.

Enactments and Regulations which were brought into force or issued under the provisions of the Iraq Occupied Territories Code and which apply to and are in force in the whole of Iraq:

Indian Merchandise Marks Act (IV of 1889) as amended by the Indian Merchandise Marks and Sea Customs Act (IX of 1891).

Indian Merchant Shipping Act (I of 1859) VII of 1880 and V of 1883.

Indian Merchant Seamen Act (XIII of 1876).

Indian Probate and Administration Act (V of 1881) as amended by Acts VI of 1881, XX of 1886, VI and VII of 1889, II of 1890, XII of 1891 and VIII of 1903. (Note : As to these Acts see Basrah Laws Repeal Rules 1920, Section 5.)

Sea Customs Act (VIII of 1878) as amended down to the 1st January, 1916.

Foreigners Ordinance (III of 1914, VII of 1914 and VIII of 1914.)

Hostile Foreigners Order No. 807 W of 14th November, 1914 and Notification thereunder dated the 13th day of February, 1915, save and except *Sub para.* (1) of Para. 3.

Enemy Trading Acts (XIV of 1915 and X of 1916).

Merchant Shipping Act, 1894, 57 and 58 Vic c. 60, Parts II, V, VI, VII, VIII and XIII.

G.O.C. Regulation No. 4 of 1916 entitled the Tribal Criminal and Civil Disputes Regulations (as amended).

THE PROCLAMATION OF THE 24TH DECEMBER, 1918.

Is repealed.

Substitute "High Commissioner" for "Civil Commissioner".

Section 3.

Section 4.

Section 5.

Substitute "Minister of Justice" for "Judicial Secretary" and "High Commissioner" for "Civil Commissioner" and after the words "28th December, 1917" add the words "as amended by the Courts (Revision) Proclamation, 1921".

In Part I omit the following Enactments :

The Schedule.

Indian Criminal Procedure Code (V of 1898) as modified up to the 1st August, 1909.

Indian Registration of Ships Acts (X of 1841) as amended by the Indian Registration of Ships Amendment Acts of 1850 and 1891.

Indian Penal Code (XLV of 1860) as amended up to 1st June, 1910.

In Part II omit the following :

G. C. C. Regulation No. 7 of 1916, Unclaimed Property Regulation of 1916.

" " " " No. 8 of 1916, The Court of Wards Amendment No. 1.

" " " " No. 7 of 1918, Court of Wards.

Insolvency Fees Rules 1915.

Rules of Court, No. 2 of 1916.

Probate Rules, 1916, paragraphs 1, 2, 6, 7, 8 and 9.

Notification No. 29 of 1916 (Probate and Administration Fees).

PROCLAMATION.

With the authority of His Majesty's Government, His Excellency the High Commissioner is pleased to announce with effect from May, 30th a General Amnesty to Political Offenders on the following basis :—

1. Pardon is extended to all those who were concerned in the rising of 1920, in respect of offences committed as against the State in the furtherance thereof. Those who are detained or imprisoned will be set free, those who are fugitive are permitted to return without fear of prosecution with the following exceptions:—

- (1) Individuals who at the time when they took part in the rising were paid servants of the Administration of the Occupied Territories, whose cases will be dealt with individually on their merits.
- (2) The individuals listed below who are believed to be responsible for the commitment or abetment of certain heinous crimes and are at the present time fugitive from justice :—
 - (a) Shaikh Dhari, his sons Khamis and Sulaiman ; Sarb and Salubi, sons of Mijbas ; Daham, son of Farhan ; all of the Zoba tribe ; all charged with the murder or abetment of the murder of the late Colonel Leachman.
 - (b) Jamil Bey and Hamid Effendi Debouni, charged with being the immediate instigators of the murder of the late Captain Barlow, Lieuts Stuart and other British Officials at Tal 'Afar.
 - (c) Jasim al Mu'ailu, of the Mahdiyah tribe, charged with the murder of the late Captain Wrigley.
 - (d) Muhammad al Mulla Mahmud, of Bahahsah, charged with the murder of the late Lieut. Bradfield, Hasan al 'Abd and Jasim al 'Awad of the Bani Tamim tribe, charged with the murder of Mr. Buchanan.
 - (e) Nasir ibn Araidhir.
'Alaiwi al Jasim.
Ibn Duraimidi.
All charged with the murder of British prisoners.
 - (f) Basbus ibn Mahawwis.
Na'mah ibn Dhu'ainah.
All of the Jawabjr tribe, charged with the murder of R. A. F. Officers.
 - (g) Falih ibn Haji Sifr al Ajairib, of the Jawabir tribe, charged with instigating the murder of Lieut. Hedgar and 5 British gunners of the "GREENFLY".

2. As regards individuals not concerned in the rising of 1920, but interned, exiled or fugitive in connection with political offences committed prior to the said rising His Excellency the High Commissioner is authorized in principle to extend the amnesty to them subject to consideration of each case on its merits, on receipt of formal application addressed by the individual to the nearest British representative, or to the High Commissioner direct.

P. Z. COX,

High Commissioner for Mesopotamia.

Dated 30th May, 1921.

THE NATIONAL GOVERNMENT (TRANSFERENCE OF POWERS) PROCLAMATION, 1921.

I, Major-General Sir P. Z. Cox, G.C.I.E., K.C.S.I., K.C.M.G., by virtue of the authority vested in me as High Commissioner for Mesopotamia, do hereby proclaim as follows:—

1. This Proclamation may be cited as the National Government (Transference of Powers) Proclamation, 1921.

2. All powers, rights and duties vested by any Proclamation or Notification heretofore issued by the General Officer Commanding-in-Chief or under his authority in Political Officers or Assistant Political Officers of any Division shall upon the appointment of Mutasarrifs or Qaimmaqams to such Division vest in such Mutasarrifs or Qaimmaqams respectively exclusive, however, of judicial power and duties and of powers, rights and duties under the following Proclamations and Notifications :

The Baghdad Penal Code, the Baghdad Criminal Procedure Regulations, the Proclamation of the 30th August, 1919, as to the duties of the Civil Population, Passport Regulations.

3. The Proclamations and Notifications mentioned in the first column of the Schedule hereto shall further be amended in manner shown as regards them respectively in the same Schedule.

Made at Baghdad this 6th day of July, 1921.

High Commissioner for Mesopotamia.

P. Z. COX.

THE SCHEDULE.

PROCLAMATION OR NOTIFICATION.

Indian Sea Customs Act 1878 as amended (applied to Iraq by Customs Notification No. 1 of 1916).

Proclamation of the 22nd May, 1917, as to Antiquities.

Proclamation of the 28th May, 1917, as to alcoholic liquors.

Proclamation of the 4th October, 1918, as to Opium.

Proclamation of the 31st October, 1918, as to Opium.

Iraq Civil Postal Regulations, 1918.

Notification of the 2nd December, 1918, as to Land Customs.

Proclamation of the 18th, December, 1918, as to Tapu Lands.

Taxes Execution Proclamation, 1919.

AMENDMENT.

Throughout for "Local Government" substitute "Minister of Finance".

Section 3—For "the nearest Assistant Political Officer" substitute "Mutasarrif or Qaimmaqam".

Section 9.—For "Chief Political Officer" substitute "Minister of Education".

Section 4.—For this Section substitute the following:—

Subject to the general concurrence of the Minister of Finance licences may be issued by the Minister of Interior or such person or persons as he may delegate to act on his behalf in this respect.

The Minister of Interior and Minister of Finance may jointly issue rules and conditions concerning such licences, and may by such rules impose penalties for the breach of such condition or rules.

Section 3—For "Civil Commissioner" substitute "Minister of Finance".

Throughout for "Civil Commissioner" substitute "Minister of Finance".

Sections 8, 9, 10 and 19.—For "Civil Commissioner" substitute "Minister of Communication and Works".

Throughout for "Civil Commissioner" substitute "Minister of Finance".

Throughout for "Political Officer" substitute "Mutasarrif".

Throughout for "Political Officer" substitute "Mutasarrif" and for "Assistant Political Officer" substitute "Qaimmaqam".

THE SCHEDULE.—(Contd.)

Companies' Proclamation, 1919.

Sections 2 and 5.—For "Civil Commissioner" substitute "Minister of Commerce".

Throughout for "Local Government" wherever these words occur in the original Indian Act substitute "Minister of Commerce".

Immovable Property (Consent to Alienation) Proclamation, 1919.

Sections 2 and 4.—For "Revenue Secretary" substitute "Minister of Interior".

The Mesopotamia Stamp Act, 1919.

Throughout for "Revenue Commissioner" substitute "Minister of Finance".

Sections 23, 24, 25, and 29.—For "Revenue Authorities" substitute "Representative of the Ministry of Finance".

Section 36.—For "Political Officers" and "Assistant Political Officers" substitute "Officers of Government".

Sections 42 and 43.—For "Revenue Department" substitute "Ministry of Finance".

Port of Basrah Proclamation, 1919.

Section 3.—For Para. (3) substitute the following:—

"An Advisory Board composed as follows shall be formed:—

OFFICIAL MEMBERS.

1. Port Director or such officer as may be appointed by Government to officiate for him who will also watch Admiralty interests.

2. Assistant Quarter Master General, River Area, and Lines of Communications or such officer as the G.O.C.-in-Chief appoints to represent the Army.

3. Political Officer or such other official as may be appointed by Government in his stead.

4. Representative of the Inland Water Transport.

5. Representative of Mesopotamian Railways.

6. Representative of the Customs Department.

UNOFFICIAL MEMBERS.

Two members to be elected by the British Chamber of Commerce, Basrah.

Two members to be elected by the Basrah Chamber of Commerce.

One member to represent the Anglo-Persian Oil Company.

THE SCHEDULE—(Contd).

One member elected by the Basrah Municipality.

One member elected by the Baghdad British Chamber of Commerce.

Two additional members to be nominated by Government if necessary to achieve adequate representation of other interests".

Section 4.—For "Head of the Administration" where they first occur substitute "Minister of Commerce".

For the sentence "Any lease, transfer or sale of immovable property shall require the sanction of the Head of Administration" substitute the sentence "any lease shall require the sanction of the Minister of Commerce and any transfer or sale shall require the sanction of the Council of State".

Sections 9, 10 (5) b, 11 and 12.—For "Head of the Administration" substitute "Minister of Commerce".

Passport Regulations.

Throughout for "Political Officers" substitute "Divisional Advisers" and for "Assistant Political Officers" substitute "Assistant Divisional Advisers."

Inland Waters Shipping Proclamation, 1919.

Section 31.—For "Civil Commissioner" substitute "Minister of Commerce".

Section 35.—For "Political Officer or Assistant Political Officer" substitute "Mutasarrif or Qaimmaqam".

Section 42.—For "Judicial Secretary" substitute "Minister of Justice".

Section 63.—For "Civil Commissioner" substitute "Minister of Justice".

The Arab and Kurdish Levy and Gendarmerie Proclamation, 1920.

Throughout for "Civil Commissioner" substitute "Minister of Interior".

The Cotton Proclamation, 1920.

Throughout for "Civil Commissioner" substitute "Minister of Interior".

The Telegraph Proclamation, 1920.

Sections 3, 4, 6 and 7.—For "Civil Commissioner" substitute "Minister of Communications and Works".

Section 13.—For Section 13 (2) substitute the following:—

"If any dispute arises as to whether any compensation is payable under Section 9 (c) or as to the amount of compensation, the Court of First Instance of the Division within which the property is situated, shall upon application by either of the disputing officers appoint a Committee consisting of a Government Official who shall act as President and two impartial members from amongst the inhabitants of the Division and their decision subject to confirmation by the Court of First Instance shall be final".

Section 32.—For "Civil Commissioner" substitute "Minister of Interior".

THE SCHEDULE—(Contd).

Pilgrim Ships Proclamation, 1920

Sections 37 and 89.—For "Civil Commissioner" substitute "Minister of Commerce".

Medical and Dental Practitioners' Proclamation, 1920.

Section 11.—For "Civil Commissioner" substitute "Minister of Health".

The Hakims and Midwives Proclamation, 1920.

Section 3.—For "Civil Commissioner" substitute "Minister of Health".

The Police Proclamation, 1920.

Throughout for "Civil Commissioner" substitute "Minister of Interior".

Motor Vehicles Proclamation, 1920.

Throughout for "Political Officer" substitute "Mutasarrif".

Port of Basrah Amendment Proclamation, 1920.

Sections 1 and 27.—For "Civil Commissioner" substitute "Minister of Interior".

Sections 2 and 3.—For "Civil Commissioner" substitute "Minister of Commerce".

THE BAGHDAD CRIMINAL PROCEDURE REGULATIONS AMENDMENT PROCLAMATION, 1921.

WHEREAS it is desirable to amend certain provisions of the Baghdad Criminal Procedure Regulations in order to conform to the present establishment of the Criminal Courts.

NOW THEREFORE, I, Major-General Sir P. Z. Cox, G.C.I.E., K.C.S.I., K.C.M.G. by virtue of the authority vested in me as High Commissioner for Mesopotamia do hereby proclaim as follows:—

1. This Proclamation may be called the "Baghdad Criminal Procedure Regulations Amendment Proclamation, 1921".

2. Chapter XXI of the Baghdad Criminal Procedure Regulations is repealed and the following is substituted for it:

CHAPTER XXI.

OF APPEAL, REFERENCE FOR CONFIRMATION AND REVISION.

224. No appeal shall lie from any judgment or order of a Criminal Court except as provided for by these Regulations or by any other law for the time being in force.

225. (i) An appeal from every judgment of the Court of a Magistrate of the First or Second or Third Class or of a Bench of Magistrates having the powers of a Magistrate of the First, Second or Third Class, passed on a charge of misdemeanour shall lie to the Court of Session sitting at the headquarters of the Division in which the Magistrate or Bench is sitting, or to such other Court of Session as the Minister of Justice may by general or special order direct.

(ii) Such appeal may be presented either

- (a) by or on behalf of a person convicted by such judgment, or
- (b) by or on behalf of any person ordered to pay damages by such judgment or by the civil claimant, but only to the extent of the interest of such party or civil claimant, or
- (c) by or on behalf of the Procurator-General.

(iii) Every petition of appeal shall be presented within fifteen days after the passing of the sentence or the delivery of the judgment.

(iv) Every appeal shall be in the form of a petition in writing presented by the appellant or his advocate

(a) to the Court which passed the judgment, or

(b) to the Court of Session having jurisdiction to hear the appeal, which Court shall forthwith transmit the petition to the Court which passed the judgment.

(v) If the appellant is in jail, he may present his petition of appeal to the officer in charge of the jail, who shall thereupon forward such petition to the Court which passed the judgment.

(vi) Within three days of the receipt of a petition of appeal, the Court which passed the judgment shall forward the petition and the record of the case to the Court of Session having jurisdiction.

226. On receiving the petition and record, the Court of Session shall peruse the same and if it considers there is no sufficient ground for interfering it may dismiss the same summarily.

Provided that no appeal shall be dismissed, unless the appellant or his pleader has had a reasonable opportunity of being heard.

227. If the Court of Session does not dismiss the appeal summarily, it shall cause notice to be given to the accused or his advocate, to the Procurator-General, to the parties answerable in damages, if any, or their advocates and to the civil claimant, if any, or his advocate, of the time and place at which such appeal will be heard.

228. Upon the day fixed for the appeal, after perusing the record of the case and the petition of appeal and after hearing the accused or his advocate if he appears, the parties answerable in damages or their advocates if they appear, the civil claimant or his advocate if he appears and the Procurator-General if he appears, the Court of Session shall dismiss the appeal if it considers there are no sufficient grounds for interfering, and if otherwise it may exercise the following powers, that is to say :

(a) in an appeal from an order of acquittal it may reverse such order and may direct that further enquiry be made or that the accused be retried or committed for trial, as the case may be, or may find him guilty and pass sentence on him according to law ;

(b) in an appeal from a conviction

(1) it may reverse the finding and sentence and acquit or discharge the accused, or order him to be retried by a Court of competent jurisdiction or to be committed for trial by a Court of Session, or

(2) it may alter the finding, maintaining the sentence, or with or without altering the finding, enhance or reduce the sentence, or

(3) with or without such reduction or enhancement and with or without altering the finding alter the nature of the sentence ;

(c) in an appeal from an order as to damages or from any other order alter or reverse such order ;

(d) make any amendment or any consequential or incidental order which may be just or proper.

229. (i) In dealing with any appeal under this Chapter the Court of Session, if it thinks additional evidence to be necessary may either take such additional evidence itself, or direct it to be taken by a Magistrate or Bench of Magistrates.

(ii) Unless the Court of Session otherwise directs, the accused or his pleader shall be given the opportunity of being present when such additional evidence is taken.

230. Every original judgment of a Court of Session shall be submitted to the Court of Cassation for confirmation. The Court which passed the judgment shall forward the record of the case to the Court of Cassation, within 7 days of the passing of the sentence or delivery of the judgment.

231. (i) When a judgment is submitted to the Court of Cassation for confirmation any person convicted by the judgment, or ordered to pay damages and the civil claimant may present a petition stating his reasons why the judgment should not be confirmed. If such petition is presented to the Court which passed the sentence the Court shall forthwith send it to the Court of Cassation.

(ii) Every such petition and every further statement in support thereof shall be presented within 15 days after the passing of the sentence or the delivery of the judgment.

(iii) If the accused is in jail he may present his petition to the officer in charge of the jail who shall forward it at once to the Court which passed the judgment.

232. Upon receipt of the record of the case and the petitions and statements of the parties if any the Court of Cassation shall forward the same to the Procurator-General, who shall return them within a period of 15 days together with a written statement of his conclusions.

233. The Court of Cassation upon a judgment being submitted to it for confirmation may exercise the following powers, that is to say :

(a) It may confirm the finding and sentence, or while confirming the sentence remit or mitigate the punishment thereby awarded, or commute such punishment for any less punishment or punishments to which the offender might have been sentenced by the Court, or suspend for such time as seems expedient the execution of a sentence and either conditionally or without conditions.

(b) It may send back such finding or sentence for revision once, but not more than once, and if the finding only is sent back for revision, the Court shall have power without any direction to award a sentence or to reduce or increase the sentence awarded ; but always provided that it shall not be lawful for any Court on revision to receive any additional evidence.

(c) It may refuse confirmation of the finding. The refusal to confirm a finding shall have the effect of annulling the proceedings as far as they relate to that finding. The Court may at the same time make any order it considers expedient as to the retrial, re-arrest or detention of the accused.

Unless otherwise ordered the accused, if in custody, shall be released but such release shall not prevent his subsequent re-arrest and retrial if ordered by a competent authority.

(d) It may confirm the order of the Court as to damage claimed by any of the parties or as to any other matter or send back such order for revision once only or refuse confirmation.

234. When a judgment has been sent back by the Court of Cassation to the Court which passed it for revision, and the revised judgment comes up to the Court of Cassation for confirmation the Court of Cassation in addition to the powers vested in it by Section 233 sub-sections (a), (c) and (d) shall be vested with the powers of an appellate Court set out in Section 228 sub-sections (b) and (c).

235. (i) The Court of Cassation may on receiving a petition or on its own motion call for and examine the record of any proceeding before any Criminal Court and a Court of Sessions may in like manner call for and examine the record of any proceeding before any Criminal Court subordinate to it for the purpose of satisfying itself as to the correctness, legality or propriety of any finding or sentence or order recorded or passed and as to the regularity of the proceedings of the Court.

(ii) The Court of Cassation or the Court of Session as the case may be shall have in respect of the proceedings the record of which is called for under this Section all the powers vested in the Court of Cassation by Section 230 in respect of judgments submitted to it for confirmation provided that no judgment shall be sent back under the powers conferred by this Section to the Court by which it was delivered with the view to the conviction of an acquitted person or to the increase of a sentence, unless the record was called for within one month of the date of the delivery of the judgment.

236. (i) Pending any appeal by a convicted person to a Court of Session in accordance with Section 225 and pending any reference of a judgment for confirmation to the Court of Cassation, the Court of Session and the Court of Cassation respectively may for reasons to be recorded by them in writing order that the execution of the sentence or order appealed against or submitted for confirmation be suspended and also, if the convicted person is in confinement, that he be released on bail or on his own bond.

When the appellant is ultimately sentenced to imprisonment or penal servitude, the time during which he is so released shall be excluded in computing the term for which he is so sentenced.

(ii) Save as provided in the last sub-section a sentence, other than a sentence of death shall take effect notwithstanding an appeal or submission for confirmation.

237. No party has any right to be heard either personally or by pleader before the Court of Cassation when exercising its powers of confirmation or revision or before any Court of Session when exercising its powers of revision.

Provided nevertheless that the Court may if it thinks fit when exercising such powers hear any party either personally or by pleader.

237-A. The Court of Cassation and a Court of Session in exercising their powers under this Chapter shall not interfere with a judgment on the ground only of the wrongful admission of evidence or of technical irregularity in the proceedings if it appears that the accused has not been prejudiced in his defence and that the finding and sentence are correct.

237-B. Whenever a finding or sentence is sent back by the confirming or appellate authority under this Chapter, and, owing to death, transfer or other cause it is impossible to reconstitute the Court as originally constituted, another Magistrate or Magistrates shall be nominated to fill the vacancy or vacancies.

3. The following new section is added after Section 239 of the Baghdad Criminal Procedure Regulations :—

239-A. The High Commissioner may by warrant signed by him, delegate all or any of his powers under this Chapter, either generally or in any particular case or classes of cases, to any person or persons whom he considers fit and proper.

4. Section 240 of the Baghdad Criminal Procedure Regulation is repealed and the following substituted :—

240. No sentence of death shall be carried into effect until it has been confirmed by the Court of Cassation and by the High Commissioner or an officer deputed by him. When a sentence of death has been so confirmed the President of the Court which passed the sentence shall, on receiving the order of confirmation, issue a warrant directing such order to be carried into effect.

Pending confirmation of the sentence, the person sentenced shall be committed to jail.

Made at Baghdad this 6th day of July, 1921.

P. Z. COX,

High Commissioner for Mesopotamia.

THE 'IRAQ ARMY PROCLAMATION, 1921.

WHEREAS it is expedient to provide for the regulation of the 'Iraq Army pending the enactment of permanent regulations for the same, I, Major-General Sir P.Z. Cox, G.C.I.E., K.C.S.I., K.C.M.G., by virtue of the authority vested in me as High Commissioner for Mesopotamia and with the concurrence of the Council of State, do hereby proclaim as follows :—

- 1.** (i) This Proclamation may be called "The 'Iraq Army Proclamation, 1921."
- (ii) It extends to the whole of 'Iraq and applies to every member of the 'Iraq Army, wherever he may be serving.
- (iii) It shall come into force on the 11th day of August, 1921.
- 2.** In this Proclamation, if not inconsistent with the context, the following expressions shall have the meanings hereinafter respectively assigned to them:—
- (1) The expression "officer" means an officer appointed by the Ministry of Defence with the concurrence of the Head of the Government of 'Iraq.
- (2) The expression "soldier" shall include every person not being an officer appointed by the Ministry of Defence with the concurrence of the Head of the Government of 'Iraq who, on the coming into force of this Proclamation, has already been enrolled and is still serving in the 'Iraq Army or shall at any time thereafter be so enrolled.
- Provided that every person who for the period of three months shall have been in receipt of pay as a soldier shall be deemed to be a soldier notwithstanding that he may not have signed his enrolment.
- (5) "On active service" means that the officer or soldier referred to is attached to or forms part of a force engaged in operations against the enemy or in such other operations or duties as may, by notification by the Government of 'Iraq, be declared to be "on active service".

(4) "Enemy" shall include hostile tribes, raiders or other hostile persons or persons co-operating with such tribes, raiders or persons.

3. The 'Iraq Army shall be constituted in such manner as from time to time may by notification be ordered by the Government of 'Iraq. Constitution of 'Iraq Army.

Service in the 'Iraq Army shall be voluntary and shall be for the period of three years in mounted units and two years in dismounted units.

No soldier shall be at liberty to withdraw himself from the Army before the completion of his term of service whether original or on re-engagement except in such cases as may be approved by competent authority.

4. The 'Iraq Army shall be administered in accordance with this Proclamation by the Minister of Defence who shall have power to make rules regarding the method of training, etc. As regards the remuneration of officers and soldiers the procedure and composition of Courts Martial and other matters incidental to the proper administration thereof, the Minister will obtain the approval of the Head of Government. Administration of 'Iraq Army.

5. All officers of the 'Iraq Army shall receive their first appointment from the Head of the Government. The subsequent appointment of such officers and their selection for military appointments, shall be made by the Minister of Defence except in cases specially reserved for the approval of the Head of the Government. Appointments in 'Iraq Army.

The promotion and appointment of soldiers shall rest with the Minister of Defence.

6. Punishments may be inflicted in respect of offences committed by officers and soldiers and convicted by Courts-Martial. Punishments.

In the case of officers according to the scale following :—

- (a) Death
- (b) Rigorous Imprisonment
- (c) Simple Imprisonment
- (d) Dismissal from the service
- (e) Forfeiture of seniority of rank
- (f) Reprimand or severe reprimand

In the case of soldiers according to the following scale :—

- (a) Death
- (b) Rigorous Imprisonment
- (c) Simple Imprisonment
- (d) Discharge with ignominy
- (e) Forfeiture of non-commissioned rank or reduction in rank
- (f) Fines
- (g) Flogging not exceeding fifteen strokes with a cane

Provided that :—

1. An officer shall be sentenced to be dismissed before he is sentenced to imprisonment.
2. A soldier when sentenced to imprisonment may in addition thereto be sentenced to discharge with ignominy.
3. An officer when sentenced to forfeiture of rank may also be sentenced to reprimand or severe reprimand.
4. In addition to or without any punishment in respect of any offence an officer may be sentenced to any deduction deemed advisable from his ordinary pay.

7. (i) Any officer or soldier of the 'Iraq Army who commits any of the following offences, that is to say :— Serious Offences by members of 'Iraq Army.

- (a) begins, excites, causes or conspires to cause, or joins in any mutiny, or being present in any mutiny, does not use his utmost endeavours to suppress it, or knowing or having reason to believe in, the existence of any mutiny or of any intention to mutiny, or of any conspiracy against the British Forces in the country or against the 'Iraq Government for the time being established, does not, without delay, give information thereof to his commanding or other superior officer, or
- (b) commits or attempts to commit an assault on his superior officer whether on or off duty knowing or having reason to believe him to be such, or

- (c) shamefully abandons or delivers up any garrison, fortress, post or guard which is committed to his charge, or which it is his duty to defend, or
- (d) directly or indirectly holds correspondence with, or assists or relieves any person in arms against the British Forces in the country or against the Government of Iraq as for the time being established, or omits to discover immediately to his commanding or other superior officer any such correspondence coming to his knowledge, or who while on active service,
- (e) disobeys the lawful command of his superior officer, or
- (f) deserts the service or is absent without leave for thirty days, or
- (g) being a sentry sleeps upon his post, or quits it without being regularly relieved or without leave, or
- (h) without authority leaves his commanding officer or his post or party to go in search of plunder, or
- (i) quits his guard, picket, party or patrol without being regularly relieved or without leave, or
- (j) commits an assault on any person bringing provisions or other necessaries to camp or quarters, or forces a safeguard, or without authority, breaks into any house or any other place for plunder, or plunders, destroys or damages any property of any kind, or
- (k) intentionally causes or spreads false alarm in action or in camp, garrison or quarters, or
- (l) displays cowardice in the execution of his duty shall on conviction by Courts-Martial be punishable with death or with imprisonment for a term which may extend to 14 years, or with fine which shall not exceed three months' pay or with both imprisonment and fine.

Minor offences by member of Iraq Army.

8. Any officer or soldier of the Iraq Army who commits any of the following offences, that is to say :—

- (a) is in a state of intoxication when on, or after having been warned for any duty, or on parade or on the line of march, or
- (b) strikes or attempts to force any sentry, or
- (c) being in command of guard, picket or patrol refuses to receive any prisoner or person duly committed to his charge, or without proper authority releases any prisoner or person placed under his charge or negligently suffers any such prisoner or person to escape, or
- (d) being under arrest or confinement, leaves his arrest or confinement before he is set at liberty by proper authority, or
- (e) is grossly insubordinate or insolent to his superior officer in the execution of his office, or
- (f) refuses to superintend or assist in the making of any field work or other work of any description ordered to be made either in quarter or in the field, or
- (g) strikes or otherwise ill uses any member of the Iraq Army subordinate to him in rank, or position, or
- (h) being in command at any post or on the march, and receiving a complaint that anyone under his command has beaten or otherwise maltreated or oppressed any person, or has committed any riot or trespass, fails on proof of the truth of the complaint, to have due reparation made, as far as possible, to the injured person or to report the case to the proper authority, or
- (i) designedly or through neglect injures or loses, or fraudulently disposes of his arms, clothes, tools, equipments, ammunition, accoutrements or necessaries or any such articles entrusted to him or belonging to any other person, or
- (j) malingers or feigns or produces disease or infirmity in himself or intentionally delays his cure, or aggravates his disease or infirmity, or
- (k) with intent to render himself or any person unfit for service voluntarily causes hurt to himself or any other person, or
- (l) does not, when called upon by his superior officer so to do or upon ceasing to be a member of the Iraq Army forthwith deliver up, or duly account for, all or any arms, ammunition, stores, accoutrements, appointments or other property issued or supplied to him in his custody or possession, as such member of the or Iraq Army, or

- (m) knowingly furnishes a false return or report of the number or state of any men under his command or charge, or of any money, arms, ammunition, clothing, equipments, stores or other property in his charge, whether belonging to such men or to Government or to any member of, or any member attached to the Iraq Army or who through designed or culpable neglect omits or refuses to make or send any return or report of the matters aforesaid, or
- (n) absents himself without leave, or without sufficient cause overstays leave granted to him, or
- (o) is guilty of any act or omission which, though not specified in this Proclamation, is prejudicial to good order or discipline, or
- (p) is guilty of making false answers to the questions put to him in the Iraq Army Enrolment form signed by him or of making a false attestation, or who while not on active service
- (q) disobeys the lawful command of his superior officer, or
- (r) deserts the service or is absent without leave for 30 days, or
- (s) being a sentry, sleeps upon his post, or quits it without being regularly relieved, or without leave, or
- (t) quits his guard, picket, party or patrol without being regularly relieved or without leave, or
- (u) plunders, destroys or damages any property of any kind, or
- (v) displays cowardice in the execution of his duty shall on conviction by Courts-Martial be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to three months' pay, or with both. The Court in awarding punishment shall take into consideration the gravity of the offence.

9.* (i) The Senior Officer in a station, being not below the rank of Qaid or an officer not below the rank of Qaid to whom he has delegated his powers with the written consent of the Minister of Defence may award the following punishments to any soldier whom after summary trial he finds to be guilty of disobedience, neglect of duty or of other conduct to the prejudice of good order and military discipline:—

- (a) reduction in rank,
- (b) fine to any amount not exceeding 10 days' pay,
- (c) confinement to quarters for a term not exceeding 14 days,
- (d) confinement in the quarter-guard for not more than 28 days with or without punishment, drill or extra guard, fatigue or other duty,
- (e) removal from any office of distinction or special emolument in the Iraq Army,
- (f) flogging not exceeding fifteen strokes with a cane.

(ii) The Officer Commanding a Battalion, battery, or other corresponding military unit may after summary trial award any of the punishments hereafter mentioned to any soldier who is subject to his authority and whom he finds guilty of the commission of any offence under sub-section (i) of this section, that is to say :—

- (a) confinement for not more than 7 days in the quarter-guard or such other place as may be considered suitable, with forfeiture of all pay and allowances during its continuance, and
- (b) punishment, drill or extra guard, fatigue or other duty for not more than 14 days without confinement to quarters.

(iii) Any of the punishments described in sub-section (i) or (ii) may be awarded separately or in combination with any one or more of the said punishments respectively.†

10. The following penal deductions may be made from the pay and allowances of a soldier, that is to say:—

- (a) All pay and allowances for every day of absence either on desertion or without leave and for every day of imprisonment awarded by a Court or of confinement awarded by the Officer Commanding a Battalion under Section 9;

*See law Dated 18th December, 1922.

†See Irada dated 4th November, 1922

- (b) all pay and allowances for every day whilst he is in custody on a charge for an offence of which he is afterwards convicted;
- (c) all pay and allowances for every day on which he is in hospital on account of sickness certified by the proper medical officer attending on him at the hospital to have been caused by an offence under this Proclamation committed by him;
- (d) all pay and allowances ordered to be forfeited under Section 9, and
- (e) any sum required to make good such compensation for any expenses caused by him or for any loss of or damage or destruction done by him to any arms, ammunition, equipment, clothing, instruments, 'Iraq Army necessaries or decorations, or to any buildings or property as may be awarded by the Officer Commanding, Battalion, etc.

Collective fine for lost equipment.

11. Whenever any weapon or part of a weapon forming part of the equipment of a company or other unit is lost or stolen, the Minister of Defence may after making such enquiry as he thinks fit, impose a collective fine upon the officers under the rank of Qaid and soldiers of such unit or upon so many of them as in his judgment should be held responsible for such loss or theft.

Unbecoming behaviour of officer.

12. Every officer who commits the following offence, that is to say, behaves in a scandalous manner unbecoming an officer shall on conviction by Courts-Martial be dismissed from the service.

Offences under Penal Code.

13. Any officer or soldier who commits any offence for which punishment is prescribed by the Penal Code for the time being in force may be tried therefor by a Court-Martial or by a Court of Sessions or by a Magistrate or by any other Court established under the Criminal Procedure Regulations and may be punished with the penalty prescribed by the Penal Code. If either of the parties concerned be a civilian this Proclamation will not have effect except in districts in which Martial law has been proclaimed.

Courts-Martial.

14. Any offence triable by a Court-Martial shall when committed on active service, be tried by a Field Court-Martial that is to say, a Court composed of three officers to be appointed by the Senior Officer accompanying the force. Any offence triable by Court-Martial shall, when committed otherwise than on active service, be tried by a Permanent Court-Martial that is to say, a Court composed in such manner as the Minister of Defence may hereafter order. A Field Court-Martial and a Permanent Court-Martial shall have power to award any penalty prescribed by Law Pending the enactment of regulations for the procedure of Courts-Martial, such Courts shall follow the procedure prescribed by the Criminal Procedure Regulation for Courts of Sessions. Provided that no death sentence shall be passed without the concurrence of all the members of the Court, or carried out except with the concurrence of the Head of the Government of 'Iraq.

Made at Baghdad this 11th day of August, 1921.

P. Z. COX,

High Commissioner for 'Iraq.

THE CUSTOMS LAW, 1921.

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows :—

1. The existing Customs Import Duty on the articles enumerated below shall be increased as under, with effect from the 5th September, 1921 inclusive :—
- (a) Sugar, tea, coffee, almonds and nuts, fruits and vegetables, provisions and groceries from 11 per cent *ad valorem* to 15 per cent *ad valorem*.
- (b) Cigarettes from Rs. 2-8 per 1,000 to Rs. 5 per kilogram.
- (c) Manufactured tobacco from 15 per cent *ad valorem* to Rs. 5 per kilogram.
- (d) Cigars and snuff 15 per cent *ad valorem* to 50 per cent *ad valorem*.
- (e) Tumbaki from Rs. 1-2 per kilogram to Rs. 2 per kilogram.

- (f) Matches, a surtax of Re. 1 per gross boxes of 60 matches.
- (g) Playing cards, a surtax of Re. 1 per packet of 32, 36, or 52 cards.
- (f) and (g) both in addition to the existing duty of 15 per cent *ad valorem*.

2. The importation of all unmanufactured tobacco is prohibited with effect from the 20th September, 1921.

Any such tobacco imported after this date, unless shipped from port of origin before the date of this law, shall be liable to be confiscated and the importer thereof shall be liable to a fine not exceeding three times the value of the imported goods, or not exceeding one thousand rupees, in accordance with Section No. 167, Clause 8, of the Indian Sea Customs Act.

3. The Minister of Finance is charged with the execution of this law.

Made at Baghdad this 29th day of Dhul Hijja, 1339, 3rd day of September 1921.

FAISAL.

Minister of Finance,
SASSOON.

Prime Minister,
ABDUL RAHMAN

PROCLAMATION.

WHEREAS under the Customs Law dated the 3rd September, 1921 regarding an increase of Customs Duties, a surtax has been imposed on matches of Re. 1 per gross boxes of 60 matches.

AND WHEREAS it is considered advisable that an equivalent tax should be levied upon the large stock of matches now in the country.

NOW, THEREFORE, WE, KING OF 'IRAQ, pursuant to the proposals submitted to us by the Minister of Finance, and with the concurrence of the Council of Ministers, do hereby proclaim and order as follows :—

1. A special excise tax of Re. 1 per gross boxes of 60 matches shall be levied on all stocks of matches of 50 gross boxes or more imported into 'Iraq before the 5th September, 1921.

2. All merchants, traders or other persons having in their possession or custody the abovementioned quantity of matches shall declare the total quantity held by them on the 5th September, 1921 to the nearest Officer of Customs and Excise, Mutasarif, or Qaimmaqam, and shall subscribe a statement of the truth of such declaration.

3. Any person having in his possession or custody the above mentioned quantity of matches, who fails to make such a declaration before the 20th September, 1921, or wrongly declares the quantity, shall be liable to a fine not exceeding one thousand rupees, and all matches found in his possession or custody shall be confiscated.

4. Any person giving information to the authorities of an infringement of the provisions of this proclamation, if such information shall lead to the confiscation of any matches, shall receive as a reward a sum not exceeding one half of the value of the matches so confiscated.

Made at Baghdad this 29th day of Dhul Hijja, 1339, 3rd day of September, 1921.

FAISAL.

Minister of Finance,
SASSOON.

Prime Minister,
ABDUL RAHMAN

THE UNREGISTERED SALES (KIRKUK DIVISION) LAW, 1921.*

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted to us by the Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows :—

Section 1.—This Law may be called "the Unregistered Sales (Kirkuk Division) Law, 1921.

*Repealed, see Unregistered Sales Law of 18th April, 1922.

Section 2—This Law shall apply to the Kirkuk Division only.

Section 3—The period within which under Section 2 (d) of the Unregistered Sales Confirmation Proclamation, 1919, sales or agreements for sales of Sirf Mulk property are required to be presented to the Tapu Offices in the Kirkuk Division for registration shall be extended to the 31st day of December, 1921.

Section 4—The Minister of Justice is charged with the execution of this Law.

Made at Baghdad this 12th day of Sefar 1340 and 5th day of October, 1921.

FAISAL.

Minister of Justice,
NAJI EL SUWAIDI.

Prime Minister,
ABDUL RAHMAN.

THE CUSTOMS LAW (SILKWORM EGGS), 1921.

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted to us by our Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Section 1—This Law may be called the Customs Law (Silkworm Eggs), 1921.

Section 2—Imports of silkworm eggs shall be exempt from all customs duties for the period of five years from the date of promulgation of this Law.

Section 3—The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 6th day of Sefar, 1340 and the 8th of October, 1921.

FAISAL.

Minister of Finance,
SASSOON.

Prime Minister,
ABDUL RAHMAN.

THE UNREGISTERED SALES (TAPU HOLD LAND) CONFIRMATION LAW, 1921.*

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted to us by the Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows:—

Section 1—This Law may be called "the Unregistered Sales (Tapu hold land Confirmation Law, 1921."

Section 2—Sales and mortgages of Tapu land which were effected in the period during which the Tapu offices were closed after the occupation, shall be enforceable and may be registered in the Tapu Office subject to the following conditions:—

- (a) That the land is registered in Tapu in the name of the vendor or mortgagor or in the name of the person from whom the land was inherited by the vendor or mortgagor.
- (b) That the sale or mortgage was effected after the date of the occupation by the British Forces and before the opening of the Tapu office for registration of transactions in Tapu hold land in that District.
- (c) That the execution of the sale or mortgage by both parties was attested in their presence by a Political Officer or Assistant Political Officer or Military Governor or other person authorized to attest documents of this nature.
- (d) That the document is presented to the Tapu Office for registration of the sale or mortgage not later than six months from the date of the enforcement of this Law.

*Repealed, see Unregistered Sales Law of 18th April, 1922.

Section 3—On receipt of a document for registration the Tapu Office will transfer the same to the Mutasarrif who will endorse thereon a certificate stating whether the person who attested the document was or was not one of the persons mentioned in Section 2 (c) hereof. If such certificate shall state that the person so attesting was not one of the persons mentioned in Section 2 (c) hereof then the Tapu Office shall refuse registration and the certificate of the Mutasarrif in this respect shall be final.

Section 4—In every case of registration effected under the provisions of this Law the Tapu Office shall cause the reference to this Law to be noted in the register.

Section 5—If, on the presentation of a document for registration under this Law, it appears that the land has already been sold or mortgaged by the same vendor or mortgagor or their heirs to a third person and the third person has already registered his sale or mortgage then the Tapu Office shall refuse registration and shall inform the applicant that he must apply to the Courts.

Section 6—An unregistered sale or mortgage of Tapu hold property shall not be enforceable against any person who derives title by subsequent sale or mortgage from the same owner or his heirs and who shall have registered his sale or mortgage in the Tapu Office without notice of such unregistered sale or mortgage.

Section 7—The Courts shall not refuse to hear an action in respect of an unregistered sale or mortgage of Tapu hold property merely on the ground that it is not registered in Tapu, provided the provisions of Section 2 hereof have been complied with.

Section 8—This Law shall not apply to sales and mortgages of lands situated in the Mosul Division which are the subject of a separate Law.

Section 9—Nothing in this Law shall invalidate or affect any decision of a Court of Law as to the validity of a sale or mortgage given previously to the date hereof.

Section 10—This Law shall come into force after ten days from the date of its publication in the Official Gazette.

Section 11—The Ministers of Justice and the Interior are charged with the execution of this Law.

Made at Baghdad this 16th day of Sefar, 1340 and 19th October, 1921.

FAISAL.

Minister of Justice,
NAJI EL SUWEIDI.

Minister of Interior,
RAMZI.

Prime Minister,
ABDUL RAHMAN.

THE GENERAL BUDGET LAW, 1921-1922.

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Section 1—Budget expenditure for the year 1921-22 has been sanctioned at Rs. 6,98,92,578, in accordance with details set forth in Statement A annexed.

Section 2—Budget receipts for the year 1921-22 have been passed at Rs. 6,98,92,578 in accordance with details set forth in Statement B annexed.

Section 3—All dues and taxes will be collected in accordance with existing procedure. The assessment or collection of a new tax is not admissible, neither is it admissible to increase the assessment or amount of existing dues and taxes unless a special law is issued to that effect.

Section 4—The transfer of provision from one Vote to another is not admissible unless a special law is issued to that effect.

Section 5.—The transfer of provision from one Article to another in the same Vote is admissible subject to the approval of the Ministry of Finance.

Section 6.—All Government receipts and all Government expenditure must be recorded completely in the accounts, *i. e.* Government revenue must not be appropriated for the purpose of meeting Government expenditure so as to exclude the latter from the accounts.

Section 7.—The Ministers of the Iraq Government are charged with the execution of this Law.

Made at Baghdad this 12th day of Rabi el Awwal, 1340 and the 3rd of November, 1921.

FAISAL.

Minister of Finance,
SASSOON.

Prime Minister,
ABDUL RAHMAN.

STATEMENT "A".

EXPENDITURE.

		1921-22.
Chapter.		Rs.
I—Public Debt	...	22,68,800
II—Civil List	...	7,50,000
III—Representative Assembly	...	1,00,000
IV—Council of Ministers	...	3,70,550
V—Ministry of Finance	...	62,44,187
V (A)—Department of Customs and Excise	...	51,09,882
VI—Ministry of Interior	...	81,37,582
VI (A)—Iraq Police	...	59,71,500
VI (B)—Gendarmerie	...	12,13,060
VI (C)—Veterinary and Remounts Department	...	5,50,380
VI (D)—Department of Agriculture	...	8,58,770
VII—Ministry of Defence	...	55,24,895
VIII—Ministry of Justice	...	17,86,930
VIII (A)—Department of Tapu	...	7,64,720
IX—Ministry of Education and Public Health	...	20,70,460
IX (A)—Department of Health Services	...	37,54,170
X—Ministry of Communications and Works	...	1,18,12,330
X (A)—Postal and Telegraph Departments	...	72,87,182
XI—Ministry of Commerce	...	53,17,180
Total Expenditure Rs.	...	6,98,92,578

STATEMENT "B".

RECEIPTS.

		1921-22.
Chapter.		Rs.
I—Taxes on Natural Produce	...	1,90,33,623
II—Stamps, Fees and Registration	...	31,37,145
III—Customs and Excise	...	2,94,43,365
IV—Commercial Departments	...	1,39,36,008
V—Government Institutions	...	10,47,517
VI—Proceeds of other Government Properties	...	6,55,000
VII—Interest and Commission	...	16,080
VIII—Miscellaneous Receipts	...	26,23,840
Total Receipts Rs.	...	6,98,92,578

THE SHARA' PROCEDURE REGULATIONS. *

GENERAL PROVISIONS.

Section 1.—Each Shara' Court shall be composed of a Single Judge. Qadish shall have exclusive jurisdiction in all matters falling within the competence of the Shara' Courts. A Qadhi may nevertheless delegate to a clerk of the Courts the duty of performing any matter which requires to be done outside the Court such as the taking of an oath or the hearing of witnesses on commission or inspections.

Section 2.—There shall be appointed to Shara' Courts one or more Assistant, as may be necessary. Such Assistant shall hear and decide all matters which are referred to him by the Qadhi, and in the absence of the Qadhi he shall hear and decide all matters of Shara'.

Section 3.—If the Qadhi is absent and no Assistant exists, the Head Clerk of the Court shall officiate for the Qadhi.

Section 4.—The jurisdiction of Naibs of Nabiahs both as regards territory and matter shall be determined by special law.

Section 5.—Judgments issued by the Shara' Courts shall take effect unless set aside or quashed in accordance with law.

Section 6.—Shara' decrees and other instruments which are unregistered and which were issued before the Imperial Order dated 4th Jemad Awwal, 1296 shall not be accepted as proof without further evidence.

CHAPTER I.

JURISDICTION AS REGARDS MATTER AND TERRITORY.

Section 7.—Shara' Courts shall have jurisdiction in :—

- (a) Cases relating to the creation of the rights of Ijaratein or Muqata'a over immovable property; Muta walliship; Raqabah of waqf property and conditions of waqf endowments and also cases relating to rights arising from special custom attaching to auqaf Sahihah under various names such as "Mishad Miskah" (right to plough the land) "Kardar" (preparing earth for building or planting) and Felahah, with the exception of cases relating to the right of tasarruf in Ijaratein and Muqata'a property.

*Copy of Letter No. 55/1/6/6 dated 24th Jammad Awwal 1340, 25th January, 1922, from the Secretary to the Council of Ministers to the Ministry of Justice.

"In reply to Your Excellency's letter No. 10/10/1 dated 3rd January, 1922, asking to bring into force the Shara' Procedure Regulations, I am directed to inform Your Excellency that the Council of Ministers, in their session of 9th Jammad Awwal, 1340, 7th January, 1922, have unanimously resolved that the said Regulations shall be brought into force and given effect to temporarily until they are submitted to Parliament when it shall assemble. This resolution has been approved by His Majesty the King".

- (b) Loans of waqf or orphans funds by Hujjahs Shara'.
- (c) Matters relating to guardianship, wills, legacies and heirship.
- (d) Interdiction, removal of interdiction and proof of majority.
- (e) Appointment and removal of guardians.
- (f) Matters relating to untraceable persons.
- (g) Cases relating to marriage, separation, dowry, maintenance allowance, descent, custody of children, and also matters relating to the inventories of estates and the partition thereof among the heirs and the determination of their respective shares under the rules of Shara'.

Section 8.—It shall be within the powers of Shara' Courts to grant permissions to guardians under the Shara', to draw up and register in accordance with law wills and waqfiyahs, and to issue Hujjahs of Wakalah in connection with cases instituted before them only. Judges of the Shara' Courts are forbidden to take cognisance of cases or any matters other than those set out in this Section and the preceding Section.

Section 9.—All actions must be heard in the Court of the place where the defendant resides, except:

- (a) that such cases relating to waqf immovable property as are within the competence of Shara' Courts, may be instituted in the Court of the place where the waqf property is situated;
- (b) that cases relating to loans of waqf and orphans property, must be instituted solely in the Court of the place where the contract was made;
- (c) that cases relating to wills, legacies and guardianship, must be instituted solely in the Court of the place where the deceased person had his residence;
- (d) that the inventory of estates may be drawn up either by the Court of the place where the deceased person had his residence or where his death took place or where the estate is found or by each of any of such Courts concurrently, but the proceedings must be ultimately centred in the Court of the place of residence;
- (e) that any Shara' Court may determine the share of an heir in an estate, award maintenance allowance to ascendants, descendants and wives and grant permission to guardians;
- (f) that cases relating to marriage may be heard by the Court of the place where the defendant resides or where the contract took place. As regards cases of separation they may be heard by any of the Courts above mentioned or by the Court of the place where the cause of action occurred.

Section 10.—Whenever, a case, which under the preceding Section comes within the jurisdiction of more than one Court, is instituted before one of such Courts, no proceedings in respect thereof shall be entertained by any other Court.

Section 11.—The custodian of public estates in Constantinople and the three wilayets shall alone be competent to hear cases relating to inventories of estates or proof of heirship or majority and shall be the authority for appointing and removing guardians of orphans.

Section 12.—The Qadhi of Constantinople shall alone take cognisance of cases and other matters relating to Shara' which affect Ottoman subjects resident outside the Ottoman territory and which may properly be instituted before Ottoman Courts. The parties may however agree to take their case to another Shara' Court.

Section 13.—A change of residence subsequent to the institution of an action shall not hinder the continuance of the hearing of such action.

Section 14.—Questions relating to jurisdiction as regards both matter and territory shall be decided in accordance with the provisions of the Civil Procedure Code. Decisions dismissing cases on the ground of jurisdiction shall be subject to revision.

CHAPTER II.

PROCEDURE AT THE TRIAL.

Section 15.—An action before a Shara' Court need not be instituted by written application. Whenever a verbal application is made, the plaintiff shall be required to give full particulars of his claim and a record shall be drawn up showing the

names and residence of the parties, the nature of the claim and the evidence adduced in support thereof. The plaintiff shall be bound to sign, seal or mark such record which will then be countersigned by the Qadhi and the Record Clerk. A copy of the record or application as the case may be shall be served on the defendant.

Section 16.—Summons must be served on the parties one day at least before the day appointed for the hearing. If however both parties apply to the Court for an immediate hearing, the Court will proceed to hear the case without issuing summonses. In urgent cases the Qadhi may summon the defendant forthwith.

Section 17.—In the matter of service of documents the provisions of Section 33 of the Appendix of the Civil Procedure Code shall apply.

Section 18.—If the person on whom the service is required has no known residence the procedure prescribed in Sections 126, 136, 137, 139 and 140 of the Civil Procedure Code shall be applied.

Section 19.—The registration, custody and restoration of documents and deposits handed to the Courts and the delivery of copies of documents shall be regulated by Sections 8, 9, 10, 11, 12, 13 and 14 of the Civil Procedure Code.

Section 20.—In the matter of the publicity of hearings, and in the maintenance of order and discipline the provisions of Title IV, Chapter I of the Civil Procedure Code shall apply.

Section 21.—Shara' Courts may send communication relating to matters which are within their jurisdiction, to any Government Department and such communications shall be given effect to by such departments.

Section 22.—Members of the judicial police are bound to assist in effecting judicial services and compelling the attendance of parties when necessary and shall carry out the orders received by them in this connection.

Section 23.—Cases relating to proof of descent and heirship shall not be heard unless the proper party to the case is present or unless the case is ancillary to an original action which is itself within the jurisdiction of the Court.

Section 24.—A verbal admission shall not be accepted as a plea if alleged to be made otherwise than in the presence of a Judge and no verbal evidence shall be admissible in support of such plea unless a strong presumption is on other ground forthcoming.

Section 25.—If a case coming within the jurisdiction of the Shara' Court affects any kind of property and is supported by documentary evidence, the Qadhi is forbidden to accept the evidence of witnesses in opposition to such case.

Section 26.—In the case of documents of which the signature or seal is denied, the provisions of the Mejjalah and the Civil Procedure Code as to verification of handwriting shall apply.

Section 27.—If documents produced in support of a claim are alleged to be false, proceedings shall be taken in accordance with Section 56 of the Civil Procedure Code.

Section 28.—If the parties to a case cannot themselves bring their witnesses to the Court, such witnesses shall be summoned by the Court. The Court shall allow them such expenses as may be necessary having regard to the distance, the standing of the witnesses and their occupation. Such expenses shall be collected in the first instance from the party who called the witnesses and shall eventually be recovered from the party who loses the case. A witness who fails to respond to a summons without lawful excuse, shall be punished with a fine not exceeding Rs. 25. If the witness subsequently appears and shows reasonable excuse the fine shall be remitted. If the fine is not remitted or if the witness does not claim expenses, the amount already collected from the party demanding the witness shall be refunded to him.

Section 29. Witnesses residing outside the jurisdiction of the Shara' Court may be examined on commission by the Qadhi of the place where they live. The Qadhi who desires an examination to be made must issue a letter of commission showing the names and description of the witnesses and the points on which their evidence is sought together with the names and description of the persons delegated by the parties to attend the examination of the witnesses. The Qadhi receiving such letter shall examine the witnesses with due regard to the instructions given and shall send to the Qadhi who issued the commission a record of the proceedings duly signed by him and sealed with the seal of the Court. The refusal of the defendant to appoint a delegate as above or the refusal of such delegate to attend before the Qadhi commissioned to take the evidence shall not hinder the due examination of the witnesses.

Section 30.—Proceedings may also be taken on commission in the cases of inspections of a property in dispute, verification of handwriting and seal and in expert enquiries. In such cases the same procedure shall be followed as in the preceding Section.

Section 31.—The Court shall, in default of agreement between the parties or in case the defendant is absent, appoint on its own motion, experts in all matters requiring expert evidence such as the determination of a maintenance allowance or *Ajr Mithl*.

Section 32.—In cases relating to interdiction on account of lunacy, a medical report must be brought as evidence and if such report is not conclusive one or more additional medical experts shall be called to report on the case.

Section 33.—If a person is required on the application of his opponent or otherwise in the course of the hearing of a case to take the oath and such person is outside the jurisdiction of the Qadhi who hears the case, the Qadhi may commission the Qadhi of the place where the person required to take the oath lives. The letter of commission shall contain the text of the oath and also the name and description of the person delegated by the party requiring the oath to attend the administration of the oath. The Qadhi commissioned shall draw up and send to the Qadhi who issued the commission a record stating the oath taken or that the party declined to take the oath.

Section 34.—If a defendant who is required to take the oath resides within the jurisdiction of the Qadhi but fails to attend before the Court, the Qadhi will inform him in writing that if he fails to respond to the summons to attend to take the oath he shall be deemed to have declined to take the oath. If thereafter the defendant does not attend before the Court on the day appointed and the Court is satisfied that no reasonable excuse exists or if he brings no such excuse, he shall be deemed to have declined to take the oath and the Qadhi shall give judgment in the case after having duly sworn the plaintiff.

Section 35.—If a party to a case dies while the case is pending his heirs shall be summoned at the request of the other party and the hearing shall be proceeded with from the point at which it was interrupted by the death.

Section 36.—A record shall be drawn up at every hearing and shall be signed by the parties, the Qadhi and the Record Clerk. It shall then be copied in the Records Register in accordance with the rules in force and shall be signed on the register by the above persons. If the Qadhi is replaced before giving judgment in the case his successor shall be bound by the contents of such record and he shall proceed with the case from the point at which it was interrupted without hearing the witnesses a second time.

Section 37.—Judgment must always, if possible, be given immediately after closure of the hearing or if mature consideration is necessary, within at the most 10 days from the closure of the hearing. Decrees must likewise be delivered within 15 days at most from the date of application. Otherwise the Qadhi and his Head Clerk shall be liable to be admonished.

Section 38.—Every judgment must contain a complete statement of the grounds and the reasons therefor and must bear the date when it was given and the signature of the Qadhi. Decrees must show the case number and the registration number and they must be signed by the Qadhi and sealed with the official seal of the Court.

Section 39.—Orders by the Shara' Courts as to provisional execution shall be subject to the provisions of the Civil Procedure Code and the Appendix thereof.

CHAPTER III.

JUDGMENT BY DEFAULT, OPPOSITION AND OPPOSITION BY THIRD PARTY.

Section 40.—If the defendant does not respond to the summons on the day fixed for the hearing, the case shall be heard *ex parte* if the plaintiff so requests. If the plaintiff makes no such request or if the party failing to appear is the plaintiff, or if both parties fail to appear the same procedure shall be followed as is provided in the Civil Procedure Code and the Appendix thereto.

Section 41.—A judgment passed *ex parte* may be impugned by entering an opposition within the period and subject to the conditions prescribed in the Civil Procedure Code and the Appendix thereto. Provided however that it shall be open to the opposing party to make a verbal application to the Court, whereupon a record shall be drawn up embodying the objections proffered in so far as they are lawful and capable of destroying the judgment impugned. Such record shall be signed by the applicant, the Qadhi and the Record Clerk and a copy thereof shall be served on the respondent.

Section 42.—If the person against whom an *ex parte* judgment was passed dies before expiry of the period of opposition and before making opposition, the judgment shall be served on his heirs and if any one or more of them is or are minors it shall be served on his or their guardians and the period of opposition shall be counted from the date of such service.

Section 43.—If the opposing party appears on the day appointed and the party opposed fails to appear and if it shall then be found that opposition has been made within the legal time and sets forth a lawful defence, the Court will, at the request of the opposing party, pronounce the cancellation of the *ex parte* judgment and dismiss temporarily the claim of the opposed party.

Section 44.—If in case of opposition both parties fail to appear, the case shall be suspended pending the appearance of either of them. If the case is abandoned for six months from the date of the last proceeding, the application shall become null and void and the *ex parte* judgment shall become final unless a fresh opposition was already entered before the expiration of the six months.

Section 45.—The provisions of the Civil Procedure Code and the Appendix thereto shall be applied in cases where the opposing party alone fails to appear and generally in all matters relating to opposition.

Section 46.—Judgments of the Shara' Courts shall be liable to opposition by third parties in accordance with the provisions of the Civil Procedure Code.

CHAPTER IV.

REVISION AND EXTRAORDINARY MEANS OF RECOURSE.

Section 47.—All judgments passed by the Shara' Courts and Shara' Hujjahs adjudicating upon any matter shall be liable to revision. The right to apply for revision shall belong to the person against whom the judgment was given.

Section 48.—The proceedings in revision shall, as regards period and conditions, be subject to the provisions of the Civil Procedure Code and the Appendix thereto, except that no bond or security shall be necessary. The application for revision and the papers accompanying it shall be handed direct to the Court of Revision or shall be delivered to the Court which passed the judgment or to the Qadhi of the place where the applicant for the time being resides. In the latter case the papers shall be registered in the Office of the Court and after due collection of all fees shall forthwith be forwarded to the Qadhi who passed the judgment who shall follow the procedure prescribed in the Civil Procedure Code and send the file of the case together with an attested copy of the Court record and the application for revision with the papers accompanying it, to the Court of Revision.

Section 49.—If the person against whom a judgment is given dies before expiry of the period of revision and before applying for revision, the judgment shall be served on his heirs and if any of them are minors it shall be served on their guardians. The period of revision shall begin afresh from the date of such service.

Section 50.—No judgment issued against a minor or a lunatic or the Treasury or a waqf shall be executed unless confirmed by the Court of Revision. If the parties concerned do not apply for revision within the period of revision the Qadhi shall at the expiration of such period send the file of the case together with an attested copy of the Court record to the Court of Revision which shall deal with it at an early date.

Section 51.—The proceedings in revision shall follow the Civil Procedure Code. All judgments whether set aside or confirmed shall be returned to the Court which passed them except that where the judgment set aside was passed by any of the Courts of Constantinople and the three wilayets, such Courts shall only register such judgment and forward the papers of the case to the Qadhi Askar for a new hearing.

Section 52.—If a conflict of jurisdiction occurs between Shara' and Nizamiyah Courts or between two or more Shara' Courts, whether regarding territory or matter and whether such conflict is in the nature of a claim or disclaimer of jurisdiction either party may apply to the Court of Revision to decide as to which Court shall hear the case. In such cases the procedure prescribed in the last paragraph of Section 31 of the Appendix of the Civil Procedure Code shall apply.

Section 53.—Any party to a case at any time before delivery of the judgment may by petition to the Court of Revision prefer an objection to the Qadhi hearing the case. Such objection must be founded on the causes specified in Section 62 of the Civil Procedure Code. If the objection is well founded the case shall be transferred to another Court; if it is not well founded a fine from Ps. 100 to 500 shall be collected from the applicant.

Section 54.—The Procurator-General or a party to a case may apply to the Court of Revision to transfer a case from one Court to another on legal grounds or for considerations of internal place.

Section 55.—Matters relating to the solution of conflicts of jurisdiction, objection to Qadhis and transfer of cases shall be dealt with by the Petitions Division of the Court of Revision.

Section 56.—Judgments of the Shara' Courts which have become final may be reviewed by the Court which passed them, upon an application being entered by the party concerned within thirty days from the dates specified in Section 28 of the Appendix to the Civil Procedure Code. Such application must be founded on the reasons set out in Section 27 of the said Appendix and will be subject to the provisions of Section 229 and the succeeding Sections of the Civil Procedure Code.

Section 57.—Complaint (*prise a partie*) may be preferred against the Qadhi in accordance with the Civil Procedure Code. The Court which shall be competent to hear such complaint is the Civil Court of Appeal of the wilayet or independent Liwa to which the Qadhi where the Qadhi complained against is stationed is attached. Complaints against the President of a Court of Qadhi Askar or against the Qadhis of the Headquarters of Wilayets or independent Liwas shall be heard by the Civil Court of Cassation.

MISCELLANECUS PROVISIONS

Section 58.—Shara' Courts may order provisional attachment in cases coming within their jurisdiction in accordance with the provisions of the Civil Procedure Code.

Section 59.—If in a case before the competent Court against the estate of a deceased person of which an inventory has been drawn up, the plaintiff applies for provisional attachment of such part of the estate as is equivalent to the amount of his claim and produces valid Sanads and documents or other strong grounds and it is thereupon considered that the application is warranted he shall be required to give an attested bond as security for any damage which may be caused by such proceeding and an order shall then be given for the provisional attachment in the Qassam Registers, of the desired amount, pending the result of the case. Such order shall be communicated to the Court which drew up the inventory and shall be given effect to by such Court as if the applicant were a *bona fide* creditor and upon partition of the estate that share shall be kept in custody with the orphans Funds until the conclusion of the case.

Section 60.—Whenever a claim is made to any property included in an estate, inventory of which has been drawn up, the Court may order that such property be preserved in kind, or, in case the property is liable to speedy deterioration, that it be sold by public auction and the sale price thereof be kept until the case is decided. In such cases a copy of the order must be communicated to the Court which made the inventory and such Court shall hear the case at an early date.

Section 61.—The fees payable on the judgment and all other Court fees shall be collected from the party against whom a judgment is given. If it is found that the plaintiff has obtained a judgment for part of his claim only the Court fees and the fees upon the judgment shall be borne by both parties in proportion to the amount of the judgment given.

Section 62.—The following registers shall be kept by Shara' Courts:—

1. Assasse Register.
2. Index of Shara' Hujjahs, containing no adjudication.
3. Index of Estates.
4. Register of Permits of marriage.
5. Two record Registers one of which must be used for registering Shara' Hujjahs and the other for registering the records of the hearings. Each register shall comprise two parts. A special part and a part for recording the proceedings.
6. Separate Registers for each of the following purposes, *viz*, a register for notifications, a register for Shara' Hujjahs and a register for Qassams.
7. Estates Accounts Register.
8. Summons Register.
9. In and Out Correspondence Register.
10. Register of Fees.

The manner of keeping such registers shall be determined by special instructions.

Section 63.—All regulations relating to Shara' Procedure and anything in other laws or regulations which is repugnant to these regulations, are hereby repealed.

Section 64.—These regulations shall come into force after forty five days from the date of their publication.

Section 65.—The Minister of Justice is charged with the execution of these regulations.

ADDENDUM TO THE REGULATIONS.*

Section 1.—Proceedings shall be taken *ex parte* in the case of persons who do not respond to the summons of the Court. Opposition may be entered within ten days from the date of service of the judgment. For this purpose a written application setting forth the grounds of the opposition must be submitted. One day shall be added to the above period for every six hours distance separating the place of the applicant from the Court which gave judgment. The day when the service is effected shall be excluded from the above period.

Section 2.—If an application for opposition is rejected on the ground that it was not submitted within due time or if the applicant having submitted his application in time fails to respond to the summons of the Court, or if the grounds of opposition are irrelevant or inconclusive, the *ex parte* judgment shall be deemed to have been delivered in the presence of the parties and a note shall be made on the back of the *ex parte* judgment to the effect that it shall be executed.

Section 3.—Judgments delivered in the presence of the parties and *ex parte* judgments which under the preceding Section are deemed to have been so passed and also Shara' Hujjahs shall be liable to revision within 20 days from the date of their service. Applications for revision may be presented to the Court which gave the judgment or to the Bab Ul Fatwa. In the case of judgments liable to opposition an endorsement must be made on the decree which it is desired to submit for revision, to the effect that opposition was not entered within the time allowed.

Section 4.—The Qadhi shall send directly and without delay to the Bab El Fatwa decrees submitted for revision under section 5 together with attested copies of Shara' documents and records relating to the case and copies of all decrees or other instruments of which mention is made in the said decree or in the documents relating thereto.

Section 5.—Decrees and other instruments issued by the Shara' Courts shall take effect if sealed with the seal of the Qadhi and the seal of the Court.

Section 6.—The right to apply for the revision of decrees and other Shara' documents shall belong to the party against whom such decrees or documents shall have been passed and the party in whose favour they were given shall not have the same right.

FURTHER ADDENDUM TO THE SHARA' PROCEDURE REGULATIONS.†

In cases relating to matters of personal status such as marriage and relations arising therefrom, or relating to gifts, legacies, heirship, interdiction and waqf if both parties belong to a sect other than that of the Qadhi and agree to apply for transfer of their case to an Alim of their own sect the Qadhi shall so transfer the case. The decision of the Alim in the case shall be submitted to and confirmed by the Qadhi who shall embody the same in a formal decree.(††)

* Judicial Circular published in the *Government Gazette* No. 10 of the 31st May, 1923.

The attention of Judges, Qadhis and Naib Ja'afariyahs is drawn to Sections 1 to 6 appended to the Shara' Procedure Regulations. Those Sections have been erroneously printed with the Regulations, being merely Sections 3, 4, 5, 6, 7 and 8 of the Law, dated 21st Nissan, 1330 which was repealed by Section 63 of the Shara' Procedure Regulations.

(†) Copy of letter No. 153/6 dated 26th Jammad Awwal, 1340, 25th January, 1922 from the Secretary to the Council of Ministers to the Ministry of Justice.

"In reply to Your Excellency's letter No. A/10/11 of the 3rd January, 1922 proposing a special procedure in cases relating to divorce and the like, where the parties are of a sect other than that of the Qadhi, I am directed to inform Your Excellency that the Council of Ministers, in their session of 9 Jammad Awwal, 1340, 7th January, 1922, have unanimously resolved to accept the said proposal which shall be given effect to temporarily until submitted to Parliament when it shall assemble. This resolution has been approved by His Majesty the King."

(††) See Shara' Courts Law of 30th June, 1923, Section 8, second para.

THE LAW OF THE AWQAF BUDGET 1921-1922.

Section 1. The Revenue for the year 1921/22 has been passed at Rs. 29,16,601, as set out in Schedule (A) to this Law.*

Section 2. Expenditure for the year 1921/22 has been sanctioned at Rs. 29,03,596, as set out in Schedule (B) to this Law.*

Section 3. The Minister of Awqaf is charged with the execution of this Law.

FAISAL.

Minister of Awqaf,
FADHIL.

Prime Minister,
ABDUL RAHMAN.

THE VACCINATION LAW.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted to us by the Minister of Health and with the concurrence of the Council of Ministers, do hereby order as follows:—

Short title.

1. This Law may be cited as the Vaccination Law.

Definitions.

2. A person is "protected by vaccination" within the meaning of this Law when he is in possession of a certificate to that effect granted by a competent authority as hereinafter provided.

A competent authority is any Registered Medical Practitioner or any officer of Vaccination appointed as such by the Ministry of Health.

A Public Vaccinator shall include any person appointed as such by the Ministry of Health and all Government Doctors and Medical Officers.

Vaccination of Infants.

3. (i) Every child shall be vaccinated so as to become protected by vaccination within six months of birth if there is a Public Vaccinator within 3 miles (5 Kilometres) and if not, as soon as a public vaccinator arrives within that distance of the town, district or village where it is living.

Provided that if a qualified medical practitioner or public vaccinator certifies it to be medically unfit for vaccination, the vaccination may be delayed until such time as such medical practitioner or public vaccinator thinks fit.

(ii) The parents and guardian of the infant shall be held responsible to produce him for inspection and vaccination failing which they shall render themselves liable to the fines mentioned hereinafter.

(iii) Parents and Midwives shall report every case of birth to the Mukhtar of the Mohalla or village who will report to the nearest Police Station, Municipal Office or Health Office all such births as are reported to him, within a period of one month from the date the birth took place.

Pupils and Students.

4. All pupils and students male and female in private and State Schools, shall be protected by vaccination and no pupil or student shall be admitted to an Educational Institution unless in possession of the certificate mentioned in Article 9.

In default, both the parent or guardian of the child and the Director or person in charge of the Institution shall be liable to the fines prescribed in Article 14.

Government Servants, Military or Civil.

5. The Minister of Health in consultation with the Minister or Head of the Department concerned, may make regulations for the protection by vaccination, of all officers, soldiers, police, Gendarme or any class or classes of Government employees.

Immigrants and Refugees.

6. No immigrant or refugee shall be permitted to enter 'Iraq unless protected by vaccination or unless he complies with current instructions of the Minister of Health for pilgrims and refugees entering 'Iraq.

Employees and Domestic Servants.

7. Domestic servants and the employees of Commercial firms, of workshops and factories and of all persons or firms practising any trade or profession shall be protected by vaccination and no employer may employ a person not protected; otherwise he and the employee shall be liable to the fines provided in Article 14 in addition to the fees due for the certificate of the employee.

(* Schedules (A) and (B) have not been published in the Official Gazette.

8. All persons who have had smallpox and who bear the traces thereof shall be exempt from vaccination. General exemptions.

9. (i) A certificate that a person is protected by vaccination shall be granted by any competent authority when such competent authority is satisfied that the person has had smallpox or within the preceding 5 years has been successfully vaccinated or within such period has been vaccinated unsuccessfully on three occasions within a period of 3 months and at intervals of not less than a week. Certificates, Fees.

(ii) The certificate shall be in such form as the Minister of Health shall from time to time prescribe. It shall be the duty of all persons acting as competent authorities to provide themselves with the necessary forms.

(iii) Every certificate shall show the period for which it is valid.

(iv) On the granting of a certificate a fee of As. 8 will be charged except in the case of infants not more than 4 years old, pupils and students, members of Army and Police and paupers.

10. Officials of the Civil Government shall, when necessary, render all assistance in their power to Public Vaccinators in the execution of their duties. Duty of Government Officials to assist.

11. Vaccination with material obtained directly from a case of smallpox is absolutely forbidden and any person committing such practices is liable to be prosecuted under the provisions of the Criminal Law respecting the spread of infectious diseases, notwithstanding the provisions of Article 14. Vaccination direct from small-pox cases forbidden.

12. Any Public Vaccinator or competent authority may call upon any person resident in the house where a case of smallpox has occurred to be vaccinated or re-vaccinated notwithstanding that such person holds a certificate that he is protected, and all persons resident in such house shall remain under the control of the Local Health Authority until certified or re-certified as protected by vaccination. Persons in infected house.

Any person holding a certificate that he is protected shall, in the event of his re-vaccination being considered necessary under the provisions of this Article, be granted a new certificate free of charge.

13. If at any time owing to an outbreak of smallpox or for any other reason the Minister of Health deems it necessary or expedient he may by public notice publish in the manner customary in the place, order all persons residing in any town, district or place to be protected by vaccination within such time as may be specified in the notice and any person contravening such order shall be liable to such fine as prescribed in Article 14. Special measures in case of outbreak of small-pox.

Provided that if such person is under 15 years of age, his parent or guardian shall be liable to such fine in his stead.

14. Contraventions of this law may be tried by any Magistrate and he shall have power to impose the following fines:— Fines.

For failure to produce a certificate of protection when called upon by a competent authority, a fine not exceeding Rs. 30/- for the first offence, and for repetition of the offence a fine not exceeding Rs. 75/-.

For contravention of any other provision of this Law a fine not exceeding Rs. 50/-.

For the repetition or continuance of any such contravention a fine not exceeding Rs. 100/-.

15. This Law shall come into force on the expiration of a period of one month after the date of publication. Date of coming into force.

16. The Ministers of Health and Justice are charged with the execution of this law. Executive responsibility.

Made at Baghdad this 20th day of Jumadi el Awwal, 1340, and 29th day of January, 1922.

FAISAL.

Prime Minister,
ABD EL RAHMAN

Minister of Justice,
NAJI EL SUWEIDI.

Minister of Health,
Dr. HANNA KHAYAT.

WE, KING OF IRAQ,

Pursuant to the proposals submitted to us by the Prime Minister and with the concurrence of the Council of Ministers, do hereby order as follows:—

Section 1.—Government officials are prohibited from taking part in any tender for sale or purchase, lease or auction of the property of Government or its dependent bodies and also from taking on lease Miri lands or the cultivation thereof.

Section 2.—Government officials who have powers directly in matters of survey, registration, irrigation, cultivation and other land development or the collection of public monies are prohibited from joining any kind of company formed or hereafter to be formed in connection with any of the above matters.

Section 3.—Government officials other than those prohibited by Section 2 are allowed to join Agricultural Land Development or Irrigation Companies of whatever kind and on whatever land, provided that they are not directors, or otherwise directly take part in the management of such Companies.

Section 4.—Any official contravening the provisions of this Law may be dismissed administratively, and such dismissal shall not prevent his prosecution for any offence committed by him which is punishable by other law.

Section 5.—These Regulations shall come into force one month after the date of their publication.

Section 6.—All Ministers are charged with the execution of these Regulations, each in matters concerning him.

Made at Baghdad, this 23rd day of Jamad Akhar, 1340 and 21st February 1922.

FAISAL

Prime Minister,
ABDUL RAHMAN.

Minister of Interior,
RAMZI.

Minister of Finance,
SASSOON.

Minister of Justice,
NAJI EL SUWEIDI.

Minister of Defence,
JA'AFAR AL ASKARI.

Minister of Communications and Works,
IZZAT.

Minister of Education,
HIBBAT EL DIN.

Minister of Awqaf,
FADHIL.

Minister of Commerce,
ABDUL LATIF AL MANDIL.

Minister of Health,
Dr. HANNA KHAYAT.

THE LEGAL HOLIDAYS REGULATIONS, 1922.

WE KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. These regulations may be cited as the Legal Holidays Regulations for the year 1922 only.*

2. All Government Departments and Courts shall be closed on the following days of this year, which shall be legal holidays for all communities:—

Coronation day	1 day	23rd August
Id El Fitr	3 days	1-3 Shawwal.
Id el Adh'ha	4 days	10-13 Dhil Hujja
Mawlad el Nabi	1 day	12 Rabi' Awwal.
Ashurah day	1 day	10 Muharram.

3. Services of notices or other documents by Notaries Public or of summons, pleadings, judgments or other documents in connection with legal proceedings, other than criminal proceedings shall be void and of no effect if made on the above mentioned days.

* See Legal Holidays Law of 20th March, 1923.

4. If the period limited by law for any application to the Court by way of appeal, execution or otherwise, or for any application to the Notary Public, or for any period of prescription, shall expire on any of the days before mentioned, such period shall be deemed to expire on the next following business day.

Nothing in this Section shall have any effect on Article 91 of the Code of Commerce.

5. The following days of this year shall be regarded as legal holidays for the Jewish Community in addition to the days set out in Section 2 hereof:—

Jewish New Year	2 days.
Day of Atonement	1 day.
Day of Tabernacles	4 days.
Passover	4 days.

6. The provisions of Sections 3 and 4 shall apply to Jews in respect of the days mentioned in Section 5 and they shall be dispensed from attendance at Government Departments and Courts on those days.

7. The following days of this year shall be regarded as legal holidays for the Christian Community in addition to the days set out in Section 2 hereof:—

New Year's Day	1 day	1st January.
Easter Day	2 days	16th and 17th April.
Christmas Day	2 days	25th and 26th Decmbr.

8. The provisions of Sections 3 and 4 shall apply to Christians in respect of the days mentioned in Section 7 and they shall be dispensed from attendance at Government Departments and Courts on those days.

9. All Courts and the offices of the Courts and Notaries Public shall be closed on every Friday. Fridays shall not be considered as legal holidays and the provisions of Sections 3 and 4 shall not apply thereto. Provided that if the day appointed by law for any application for the protest of bills of exchange or for any other application to the Courts or to the Notary Public shall fall on a Friday then the application may be made on the next following business day.

10. These regulations shall be in force till the end of December, 1922.

11. All Ministers are charged with the execution of these regulations.

Made at Baghdad this 3rd day of Rejab, 1340 and 2nd day of March, 1922.

FAISAL.

Prime Minister,
ABDUL RAHMAN.

Minister of Interior,
RAMZI.

Minister of Finance,
SASSOON.

Minister of Justice,
NAJI AL SUWEIDI.

Minister of Defence,
JA'AFAR AL ASKARI.

Minister of Communications and Works,
IZZAT.

Minister of Commerce,
ABDUL LATIF AL MANDIL.

Minister of Awqaf,
FADHIL.

Minister of Education,
HIBBAT EL DIN.

Minister of Health,
Dr. HANNA KHAYAT.

THE CONSTITUENT ASSEMBLY ELECTIONS REGULATIONS.

WE, KING OF 'IRAQ do hereby order as follows :—

P R E A M B L E.

DEFINITIONS.

Section 1. In these Regulations the following words shall have the following meaning :—

'Iraq :—Includes all territories known by this name and comprises the following Liwas* :—

1. Mosul.
2. Suleimaniah.
3. Kirkuk.
4. Diyalah.
5. Baghdad.
6. Kut.
7. Dulaim.
8. Hillah.
9. Kerbala.
10. Amarah.
11. Muntafiq.
12. Basrah.

Iraqi :—Is every person who is an Ottoman subject by origin and now resident in the territories of 'Iraq, except those who claim foreign nationality.

Primary Elector :—Is any 'Iraqi entitled to elect.

Secondary Elector :—Is a person elected by the Primary Electors for the purpose of electing Representatives.

Representative :—Is any person elected by the Secondary Electors to be a member of the Constituent Assembly.

CHAPTER I.

ELECTORAL COLLEGES AND THEIR DIVISIONS.

Section 2. Each Liwa shall form an Electoral College and each Nahiah or Quarter a Section thereof. If any doubt arises to the boundaries of a Nahiah, it shall be resolved by the Committee of Inspection.

Section 3.—The Constituent Assembly shall consist of one hundred Representatives distributed as follows† :—

(a) From the tribes domiciled in the Liwa of—

Mosul ...	...	...	...	2
Kirkuk ...	...	...	...	2
Suleimaniah ...	...	...	...	2
Baghdad ...	...	...	...	2
Kut ...	...	...	...	2
Diyalah ...	...	...	...	1
Dulaim ...	...	...	...	1
Hillah ...	...	...	...	3
Muntafiq ...	...	...	...	2
Amarah ...	...	...	...	2
Basrah ...	...	...	...	1

(b) From the Jews domiciled in—

Mosul ...	...	...	...	1
Baghdad ...	...	...	...	2
Basrah ...	...	...	...	1
Kirkuk ...	...	...	...	1

(c) From the Christians domiciled in—

Mosul ...	...	...	...	2
Baghdad ...	...	...	...	2
Basrah ...	...	...	...	1

* See Iradah dated 1st May, 1922.

† See Iradah dated 1st May, 1922, also Iradah dated 21st October, 1922.

(d) From the inhabitants of towns and villages, such number of Representatives as is proportional to the number of Primary Electors (see Section 16). Provided that an Electoral College which does not contain the requisite number of Primary Electors shall have the right to elect one Representative.

The Shaikhs of the tribes domiciled in each Electoral College shall nominate double the number of Representatives shown against their respective name in Section 3 hereof, and if they do not agree over the required number the names of the candidates shall be communicated to the Secondary Electors of the College, who shall elect the requisite number of Representatives from among the candidates.

The Shaikhs shall communicate their votes to the Mutasarrif five days at least, before the day fixed for the election.

As regards (b), (c) and (d) any 'Iraqi domiciled in any of the Electoral Circles mentioned in Section 4 hereof shall have the right to stand as a candidate or to be chosen as such by two hundred Primary Electors of his College.

*Section 4.**—Every Representative shall represent the whole population of 'Iraq.

The Electoral Colleges shall be grouped into three Circles : The First Circle which comprises the Liwas of Mosul, Kirkuk and Suleimaniah.

The Second Circle which comprises the Liwas of Baghdad, Diyalah, Dulaim Hillah, Kerbala and Kut.

The Third Circle which comprises the Liwas of Muntafiq, Amarah and Basrah. Every Electoral College shall elect its Representatives from among the inhabitants of its circle and shall not have the right to elect them from the inhabitants of another Circle.

Section 5.—The Council of Ministers shall appoint in the Capital a Board attached to the Ministry of Interior, for the purpose of directing and controlling the elections. This Board shall be the superior authority for all purposes of elections.

CHAPTER II.

PREPARATION OF ELECTORAL REGISTERS.

Section 6.—In every Qadha steps shall be taken on the receipt of orders to prepare an Electoral Register containing the names of all males of the population thereof who have the right to elect.

Section 7.—The duty of preparing Electoral Registers in each Qhada shall devolve on a Commission consisting of the Presidents of Municipal Councils, the Imams, Priests, Rabbis, Mukhtars and a number of notables not exceeding three.

Section 8.—As soon as orders for the elections are received in a Qhada, the Qaimmaqam thereof shall summon the Commission mentioned in Section 7 and shall read such orders to them publicly, and shall explain to them the necessity of preparing Electoral Registers showing the names and creed of all Primary Electors, and shall indicate to them the manner of drawing up such Registers.

Section 9.—The Imam, Mukhtar, Priest and Rabbi of every village or quarter shall on receipt of these instructions, assemble with the notables of the locality in suitable places, and shall in concert proceed to prepare the Electoral Registers. Within ten days such Registers must be completed in duplicate, one copy being sent to the Mudir of the Nahiah and the other copy remaining in the custody of the eldest of the Mukhtars.

Section 10.—If any male 'Iraqi who has completed his twentyfirst year is subject to any of the disqualifications set out in Section 20, a note indicating such disqualification shall be made against his name in the Remarks column. The Commission mentioned in Section 7 shall have power to determine the age of Electors.

Section 11.—Every person above the age of twenty one, who has resided in a quarter or village for one year shall be registered in the Register of such quarter or village. Government officials shall have the right to vote in the locality in which they are at the time of election. No member of the Regular, Reserve or Gendarmerie Forces shall take part in the elections except those who hold the rank of Lieutenant or any other superior rank wherever they may be. Privates of the Regular, Reserve or Gendarmerie Forces on leave in their homes shall have the right to elect if possessed of the necessary qualifications.

* See Iradah dated 25th September, 1923.

CHAPTER III.

COMMITTEES OF INSPECTION AND THEIR DUTIES.

Section 12.—When the registers begin to arrive from the Nahiyahs, villages and quarters, a Committee of Inspection shall be formed at the Qadha. This Committee shall be composed of five to ten members according to the size of the Qadha, under the Presidency of the President of the Municipality. Each Mukhtafa shall select five persons from among the notables of his quarter. Such persons shall then assemble and elect the necessary number of the Committee. In a locality where there is no President of a Municipality the President of the Committee shall be elected by the members from among themselves.

Section 13.—The Committee of Inspection shall check the registers received by it and ascertain that they are in accordance with these instructions and free from errors, omission or fraud. If it feels a doubt on any point it may summon any person from the villages or quarters for the purpose of enquiry. The investigations of the Committee in every Qadha irrespective of size shall not last more than 12 days, during which the Committee shall sit daily.

Section 14.—Upon expiry of the period mentioned in the preceding section a copy of the registers so revised shall be posted upon the Mosques, Churches, Synagogues, Government and Municipal offices, public thoroughfares and at the entrance of every Nahiah. An official of the Police or of the Municipality shall be appointed to guard these copies. The public shall be informed of the posting of the registers through the press or by means of special notices sent by the Committee of Inspection to the Mukhtars of the villages and quarters to be posted up in necessary places, and in places where there is no printing press, by means of public cryers. The Register of Electors shall remain posted for seven days, and on the evening of the 7th day they shall be taken down by the presidents of the Municipal Councils in the towns and by the Mudirs of the Nahiyahs at the Nahiyahs.

Section 15.—Any person may, within the period of seven days provided in the preceding section, object to the undue registration of any name or to the omission of any name which should have been registered. Such objection shall be made on a plain sheet of paper addressed to the Committee of Inspection. The Committee shall enquire into the objection within three days at most and shall notify the objector of the decision taken by its majority with the grounds thereof. If the objection is upheld the registers shall be corrected accordingly and if rejected, the objector may, if he is not satisfied, bring the case before the Court of the Qadha which will be an Appellate Court for the purpose of cases arising from the elections. A written application must be presented for this purpose within three days from the date of service of the decision. If the objection is upheld the registers shall be corrected accordingly. After expiry of the above period no case shall lie. If there is not a Court in the Qadha, application shall be made to the nearest Court. The decision of the Court shall be given within three days and shall not be liable to appeal or revision. No fees shall on any account be charged. After expiry of the seven days the notices which have been posted shall be taken down, and no objection shall be heard.

Section 16.—When all the registers of Primary Electors have been received from the Nahiyahs by the Committee of Inspection of the Qadha, it shall send to the Mutasarrif of the Liwa a register containing the names of all Primary Electors in the whole Qadha. The Mutasarrif of the Liwa shall add up the numbers of the Primary Electors of his Liwa according to the registers received from the Qadha and their sub-divisions, in the presence of the Committee of Inspection, and shall send the total to the Electoral Board. After receipt of the totals of Primary Electors of all the Liwas of Iraq, this Board shall determine the number of Representatives eligible in each Liwa in accordance with Section 3 hereof, on the basis of the proportion of the number of Primary Electors of such Liwa to the total number of Primary Electors of all Liwas. This shall be communicated to all Committees of Inspection in Iraq and each Committee of Inspection shall forthwith inform the Electoral Committees subject to it.

CHAPTER IV.

ELECTORAL COMMITTEE OF THE SECTIONS.

Section 17.—Within the Qadhas, the election in each Nahiah and quarter shall be separate. A person resident in one Nahiah or quarter shall not be allowed to go to another Nahiah or quarter to vote. A member shall be chosen by lot from the Committee of Inspection of the Qadha to visit the Nahiah at the time of election and to supervise the proper conduct thereof.

Section 18.—All male Iraqis, except those mentioned in Section 20, shall be Primary Electors. One Secondary Elector shall be elected by every 200 Primary Electors whose names are recorded in the Electoral Registers.

Section 19.—Any Nahiah containing more than 200 Primary Electors and less than 300 shall elect one Secondary Elector, from 300 to 500 two, from 500 to 700 three, from 700 to 900 four and the same proportion shall be followed in Nahiyahs entitled to five, six and more Secondary Electors. A Nahiah which contains less than 200 and more than 100 Primary Electors shall elect one Secondary Elector.

Section 20.—The following persons shall be disqualified from voting :—

- (a) Those who have not completed their twentyfirst-year.
- (b) Those who have lost their civil rights.
- (c) Those who are or claim to be of foreign nationality.
- (d) Undischarged bankrupts.
- (e) Those against whom an order of inhibition has been passed and have not been released.
- (f) Those convicted of any crime or of a misdemeanour which affects their honour such as theft, bribery, breach of trust, forgery, fraud and similar offences.
- (g) Those who pay no tax whatever to the Government or to a Municipality : the resident of a house which pays a tax to the Government or to the Municipality shall be treated as if paying the tax himself.

Section 21.—The following shall not be Secondary Electors, namely, any person who

- (a) Is not an Iraqi.
- (b) Has not completed his twentyfifth-year.
- (c) Has lost his civil rights.
- (d) Claims to be a foreign national.
- (e) Is a bankrupt.
- (f) Has been the subject of an order of inhibition and has not since been released.
- (g) Has been convicted of any crime or of a misdemeanour affecting his honour.
- (h) Does not pay any tax to the Government or to the Municipality : the resident of a house which pays a tax to the Government or to the Municipality shall be treated as if paying the tax himself.

Section 22.—In each Nahiah there shall be prepared a register of persons entitled to vote. A copy of this register shall be handed to the member of the Committee of Inspection who visits the Nahiah. If the Committee of Inspection requires clerks to prepare the register within one or two days it may ask the Local Government to provide them. If the Local Government be unable to supply a sufficient number, the Committee may ask for volunteers from the population.

Section 23.—The Committee of Inspection shall prepare for each Nahiah voting papers of sufficient size to contain several names and corresponding in number to the number of Electors. It shall seal those papers with its own seal and shall deliver them to the member appointed to the Nahiah.

Section 24.—Before the arrival of the member at the Nahiah, the Committee of Inspection shall divide such Nahiah into Sections of not more than three hundred voters each. It shall also appoint a day for the voters in each Section to present themselves at the village which is the headquarters of the Nahiah and shall inform them of such date by notification.

Section 25.—The official appointed by the Committee of Inspection shall go to the headquarters of the Nahiah two days before the meeting of Electors. He shall also prepare the registers containing the names of the Electors of the Nahiah and the voting sheets sealed with the seal of the Section, and shall take with him boxes supplied by the Committee of Inspection. Such boxes shall be locked with double locks such that the key of either lock will not open the other, and shall be of sufficient size to contain the voting papers of the Nahiah. Each box shall have on its top an oblong aperture through which a small envelope may pass. The official shall be accompanied by two gendarmes and, in case of need, by a Government clerk or other person. The allowance of such person and of the official sent by the Committee of Inspection to the Nahiah shall be fixed by the Committee of Inspection and shall be paid from the Municipal funds.

Section 26.—The official mentioned in the preceding section shall form a Committee to be called the Electoral Committee in each Nahiah. This Committee shall sit under his presidency and shall comprise the Imam, the Priest, the Rabbi and a number of notables of the Nahiah. It shall determine the dates, hours and places of the meetings of Electors and the delivery of the voting papers. Its decisions shall be by majority of votes and shall be announced to the public.

Section 27.—The Electoral Committee shall meet at the appointed place and shall open the box brought by the official from the Qadha in order that those present may see that it is empty. The box shall then be locked and one of the keys shall be given to the official sent from the Qadha and the other to the eldest member of the Committee. It shall then be fastened with a string and sealed by all the members.

Section 28.—After the boxes have been sealed in accordance with the last preceding section the Electoral Committee shall call up the Electors of the most distant village together with the Imams, Priest, Rabbis, Mukhtars and two notables thereof and shall give to each Elector a sealed voting paper. Each Elector shall write thereon the names of the persons whom he thinks suitable to be Secondary Electors up to the number specified in Section 19 and in whom he has confidence and whom he trusts for the election of Representatives. An Elector who cannot write may require any person in whom he has confidence to write the names which he wishes in the characters locally current. In case any Elector have written more names than the correct number of Secondary Electors, the names first written by him up to the correct number shall be accepted and registered and the rest shall be ignored. In case an Elector writes less names than the correct number, the names written will be accepted. If an Elector writes the same name several times (for example, three times in a Nahiah which is entitled to three Secondary Electors) the name shall be reckoned once only. If the writing is illegible it shall be disregarded. The Committee shall, so far as possible, explain the foregoing provisions to the people.

Section 29.—A short while after the distribution of the voting papers to be filled in, they shall be collected from the Electors present, beginning from the members of the Committee who are entitled to vote in that Section. The clerk of the Committee shall ask every Elector who presents his voting paper to state his name, surname and domicile, and if this statement is verbally confirmed by the Mukhtar, the clerk shall make a note against his name in the register. Before casting his voting paper in the box each Elector shall be required to declare that he is an 'Iraq National and that he intends to remain as such permanently, and after signing a note to this effect against his name in the register he will be allowed to cast his voting paper in the box. The Electoral Committee shall take care that an Elector does not cast into the box more than one paper.

Section 30.—When the Electors of a village have placed their voting papers in the box, the Mukhtar shall announce that the Electors of that village have voted. The clerk shall then seal the register of such village with the seal of its Imam, Mukhtar, Priest, Rabbi and a number of its notables, or shall require them to sign the register. They shall then withdraw and the process shall be repeated for the next village.

Section 31.—Any person who produces a voting paper after the votes of his village have been cast and the residents of his village have withdrawn, shall not be allowed to vote and shall be deemed to have forfeited his right to vote by his delay. Voting by proxy shall not be allowed even for lawful reason. If by the evening the election proceedings of a village remain incomplete, the Committee shall place a piece of paper over the aperture of the box, fasten it with a string and seal it on both sides of the string with the seals of all the members. The locks shall also be sealed. The box shall then be kept in a safe place appointed by the Committee and special care shall be taken in guarding it. In the morning the members after ascertaining that their seals have not been tampered with shall remove them and proceed with the reception of the voting paper.

Section 32.—Every elector shall be free to return to his village after casting his vote. The Committee shall endeavour to arrange that the electors shall not remain at the Nahiah headquarters more than one day.

Section 33.—The Committee of Inspection shall divide the towns and villages into Sections in proportion to the number of Electors therein and shall appoint an officers each Section. The election shall then be conducted in each Section in the same manner as in the villages and the Nahiahs.

Section 34.—Every Elector shall present his voting paper in person and no proxy shall be accepted on any account.

Section 35.—After all the Electors of a Nahiah or Section have presented their votes, the box shall be opened in presence of all the members of the Electoral Committee. The papers shall be counted and replaced in the box without being read and a Mazbata shall be forthwith drawn up showing the number of Electors who have come forward to vote in the Nahiah or Section and the number of papers found in the box.

Section 36.—If any paper be found in the box without bearing the seal of the Committee it shall be deemed to be void and shall be disregarded. If a voter have signed his name on the paper, the names of the persons elected by him shall be read and registered and his own name shall be ignored.

Section 37.—If in any box there be found a number of papers greater than the number of Electors noted in the register as having come forward the Electoral Committee of the Nahiah or Section shall be held answerable and a Judge of Instruction shall be deputed from the Qadha or Liwa to enquire and find out how the fraud occurred in the casting of the extra number of papers in the box. To avoid the delay which a repetition of the election may involve the Committee shall take from the papers a number corresponding to the number of Electors and the remaining papers shall be disregarded.

Section 38.—After the papers have been counted, the names written thereon shall be recorded as follows: the names shall be read out and shall be written down on large sheets of paper in alphabetical order, and as each name is read out the figure (1) shall be marked against it. In order that the box may not be left open for any length of time, the number of voting papers which can be dealt with in an hour and the working hours of the Committee shall first be determined. If, for example, 250 papers are dealt with in an hour and the Committee arrange to sit three hours, 750 papers only shall be taken from the box and placed upon the table to be dealt with. In the meantime, the box shall be locked, fastened with a string and sealed on both sides of the string and on the aperture with the seals of all the members present. It shall then be kept in a secure place, the door of which shall likewise be sealed. Every evening the papers which have been opened shall be placed in a bag which shall be sealed and a short Mazbata shall be drawn up showing the number of votes won by each of the Secondary Electors. The next morning the Committee shall assemble and decide upon its hours of work and shall open the box publicly and shall take from it the proper number of papers. If the work cannot be completed that day the same process shall be repeated on the third, fourth and following days. After all the papers have been sorted the Electoral Committee shall give to each person who has won a majority of votes a Mazbata to the effect that he is a Secondary Elector.

Section 39.—After the completion of the procedure described in the preceding sections a Mazbata in duplicate shall be drawn up in the following form: "From the village or Section A there have appeared.....Electors (according to the number recorded in the register), and after the box was duly opened and the papers read it has been found that X has obtainedvotes and Y.....votes and that Q and Z have obtained a majority of votes." The Electoral Committee shall seal this Mazbata, a copy of which shall be given to the official sent from the Qadha and the other copy shall be retained by the Mudir of the Nahiah.

Section 40.—After receiving the Mazbatas from the Electoral Committee, the Secondary Electors shall proceed to the headquarters of the Qadha and shall there present the Mazbatas to the Committee of Inspection, who shall have them recorded in a special register. The Committee shall notify the Secondary Electors of the date and hour fixed for the election of Representatives, and shall announce to them the names of the candidates, if any, and shall explain to them that it is their duty to vote for the proper number of such persons as they know to be suitable to be Representatives and in whose patriotism and knowledge they have confidence, whether such persons are chosen among the candidates or otherwise, provided they are not subject to any of the disqualifications mentioned in the next Section. If any of the Secondary Electors fail to attend and produce his Mazbata, he shall be notified by special letter to attend at the day and hour appointed.

CHAPTER V.

AS TO THE MANNER OF ELECTING REPRESENTATIVES.

Section 41.—The following shall be disqualified from being elected as members of the Constituent Assembly:—

- (a) any person who is not an Ottoman subject by origin, although residing in Iraq;
- (b) any person claiming foreign nationality;
- (c) any person who has not completed his thirtieth year;
- (d) any person who is an undischarged bankrupt;
- (e) any person who has been the subject of an order of inhibition and has not been released therefrom;
- (f) any person who has lost his civil rights;
- (g) any person who cannot read and write, except Representatives of the tribes.

No person shall at the same time be a Representative and a Government Official, except in the case of Ministers. Any official who is elected to be a Representative shall have the option of accepting or refusing to be Representative within eight days. If he accepts he shall be deemed to have resigned his official post.

Section 42.—On the date and the hour fixed by the Committee of Inspections the Secondary Electors shall present themselves and shall be given voting papers sealed on the back with the seal of the Committee, and shall be informed of the number of Representatives to be elected with specific indication of the number of Jews and Christians who must be elected and the names of the candidates nominated by the tribes and any other candidates. Each one of them shall then write the correct number of names upon his paper. A Secondary Elector who cannot write may employ any person present to write for him, provided that he shall not withdraw from the meeting for the purpose. In case the number of names on any paper be in excess or deficient, or in case the Elector have signed his own name, the procedure shall be that described in Section 28.

Section 43. A box with an aperture large enough to admit a single voting paper at a time shall be placed on a table in the room in which the Committee of Inspection sits for the purpose of recording the votes. Before any papers are placed in this box it shall be opened and shown to those present in order to assure them that it is empty. It shall then be closed and a sheet of paper sealed by the Committee of Inspection, the Qadhi and the Naib Jaafariyah, the religious chiefs and three of the Secondary Electors shall be fastened upon the lock.

Section 44. The Committee of Inspection shall then call up the Secondary Electors one after another in the order in which their Mazbatas are registered. They shall then proceed to vote, care being taken that no Elector shall place more than one paper in the box.

Section 45. If not less than eighty per cent. of the Secondary Electors appear on the day fixed for the election of Representatives the box shall be opened and the voting papers examined. The names of the persons who have obtained any votes shall be noted in special Mazbatas which shall be sent to the Committee of Inspection of the Liwa as hereinafter provided. If less than eighty per cent. of the total number of Secondary Electors appear, the box shall not be opened but a sheet of paper shall be placed on its aperture and shall be sealed by the Committee of Inspection, the Qadhi, the Naib Jaafariyah, the religious chiefs. It shall then be kept in a secure place until the arrival of the other Secondary Electors. The Government shall give notice to the Secondary Electors who have failed to appear calling on them to attend at the time appointed. The Secondary Electors who have given their votes may, if they so desire, return to their villages.

Section 46. On the day fixed the Qadhi, the Naib Jaafariyah and the religious chiefs shall meet with the Committee of Inspection and after ascertaining that the seals are intact shall remove the paper and the Secondary Electors who were absent on the former occasion shall then proceed to cast their votes. If any of the Secondary Electors still fail to attend, whether or not from reasonable cause, the proceedings shall not be further delayed but the box shall be opened. Anyone presenting himself after the box is opened shall be deemed to have forfeited his right to vote.

Section 47. After the box has been opened in the presence of the Committee the voting papers shall be counted and read publicly. The names of any person elected to be a Representative shall be written down, and as each name is read out the figure (1) shall be marked against it in the list, until all the voting papers have been read. The votes given for each person shall thus be counted and a Mazbata shall be drawn up showing the totals. This shall be sealed by the Committee and sent through the Qaimmaqam of the Qadha to the Committee of Inspection of the Liwa.

This Mazbata shall show the name of any person who obtained any vote whatever, the number of votes obtained by him being entered against his name in words and figure. A copy of this Mazbata shall be kept at the Municipal office of the Qadha.

Section 48. Upon the arrival at the Liwa headquarters of the Mazbatas despatched by the Qadhas, the votes which have been cast at the Liwa headquarters shall also be counted and a Mazbata made out. The Committee of Inspection of the Liwa together with the Qadhi, the Naib Jaafariyah, the religious chiefs, and any candidates who present themselves or their Representatives shall then assemble. The Mazbata of the Liwa headquarters shall first be read and the names of those who have obtained votes in that Mazbata shall be recorded. The Qadha Mazbatas shall then be read out and the names of all those who have obtained votes in them shall be recorded in the same manner. The persons who have obtained the prevailing majority shall be the Representatives of the Liwa. In case of equality of votes decision shall be made by lot. The Committee of Inspection shall at once prepare a Mazbata showing the names of those who have obtained a majority of votes and this Mazbata shall be sealed with the personal seal of or shall be signed by each member of the Committee. The required number of tribal, Jewish and Christian Representatives in accordance with the provisions of Section 3 sub-Sections (1), (2) and (3) shall be elected by relative majority from among their respective candidates, without regard to the prevailing majority obtained by other persons.

Section 49. An attested copy of the Mazbata shall be given to every Representative and the original shall be sent to the Mutasarrif of the Liwa.

CHAPTER VI.

GENERAL PROVISIONS.

Section 50. A Representative holding a Mazbata from the Committee of Inspection shall be bound to present it to the Mutasarrif for attestation, and thereafter shall present himself at the Capital on the day of the opening of the Constituent Assembly.

Section 51. Each deputy upon his arrival at the Capital shall have his Mazbata registered by the Electoral Board.

Section 52. A person who is elected in more than one Liwa shall within eight days inform the head of the Government in writing as to the Liwa which he opts to represent, and thereafter another person shall be elected in the Liwa whose Representatives become thus in a deficiency.

Section 53. If any Representative resigns, or accepts any appointment in the service of the Government other than that of Minister, or relinquishes his office for any cause or dies or is not accepted by the Assembly, or loses his civil rights the Assembly shall enquire into the matter and the President shall inform the Government of the necessity for the election of another Representative whereupon, fresh election shall be held in the Liwa of such Representative. The resignation of a Representative who holds a Mazbata attested by the Mutasarrif of the Liwa shall not be accepted except by the Constituent Assembly.

Section 54.—Secondary Electors shall retain their status till the end of the duration of the Assembly. When a necessity arises for the election of a Representative to a vacant seat of any Liwa under Sections 52 and 53, such election shall be carried out by the Secondary Electors of such Liwa.

Section 55.—No person who has come to a Section for the purpose of voting shall be arrested and imprisoned for a debt due to the Government.

CHAPTER VII.

PENALTIES.

Section 56.—Any Imam, Priest, Rabbi, or Mukhtar who refuses to give any information asked for by the Municipal Council, the Committee of Inspection or the Electoral Committee shall be punished with a fine of from 2 to 10 Mejidies.

Section 57.—Any person who assumes a false name or description, or conceals the existence of any legal disqualification affecting him with intent to cause his name to be registered in the register of Electors, or registers his name twice therein shall be punished with a fine of from £T 1 to £T 10 and with imprisonment for one month to one year.

Section 58.—Any person who intimidates, or offers a pecuniary or other inducement to the Electors for the purpose of being elected as Representative, or for the purpose of causing any other person nominated by him to be so elected, and any person who accepts such bribes for this purpose, or promises posts in the Government service or special appointments for the purpose of causing the Electors to vote or abstain from voting for any particular person, and any person who accepts such promise shall be punished with imprisonment for two to eighteen months and with a fine of from £T 10 to £T 50. Any official who is guilty of any such offence shall, in addition to the above penalties, be sentenced to be dismissed from his post.

Section 59.—Any person who steals, wrongfully seizes or destroys a box containing voting papers, or commits any such offence in respect of official documents concerning the elections shall be punished with imprisonment for one to three years and with a fine of from £T 10 to £T 100. If in the course of committing any such offence such person commits any other offence, he shall be liable to be punished in accordance with the provisions of the Penal Code.

Section 60.—Any person who attempts to commit any of the offences described in this Chapter shall, if the attempt is not consummated, be punished with half the punishment prescribed for the offence.

Section 61.—Any person who has lost his rights to vote, either on account of his being an undischarged bankrupt, or under an order of a Court, and whose name has been entered in the electoral registers without any intention on his part, whether such entry have been made before or after the judgment of the Court or declaration of bankruptcy, and who thereafter votes at the election, shall be punished with imprisonment from one week to one month and with a fine of one to five Mejidies. Any such person who has his name registered by fraud, or who assumes the name and description of another voter, and votes, shall be punished with imprisonment from six months to two years and with fine of from £T 1 to £T 10.

Section 62.—Any person who takes advantage of a repeated registration for voting more than once, shall be punished with imprisonment for one week to one month.

Section 63.—Any person who has been employed by an Elector to write the names of persons for whom he wishes to vote, and who writes other names than those indicated by the elector, shall be punished with imprisonment for one to six months and with fine for £T 1 to £T 10 for every name so miswritten.

Section 64.—Any person who prevents an Elector from voting or constrains him to vote by the use of force or threats of deprivation of his post or of injury to himself or his family or his property, shall be punished with imprisonment for one month to one year and with a fine of from £T 5 to £T 20.

Section 65.—Any person who disturbs the course of the election by publishing false rumours or by disseminating falsehoods or by any other wrongful means, or who prevents one or more Electors from voting or obstructs the free course of election by collecting an assembly or by menacing manifestations, shall be punished with imprisonment for one month to one year and with a fine of from £T 1 to £T 40.

Section 66.—Any person who executes or designs any attack upon the Electoral Committee in order to obstruct the election shall be punished with penal servitude for three to five years. If such attack be the result of a conspiracy between several persons and be designed to take place in several places, the penalty may be extended to a term of fifteen years.

Section 67.—Any person who commits more than one of the offences specified in these Regulations shall be punished with the penalty prescribed for the offence involving the heaviest penalty.

Section 68.—An action arising out of an election, whether concerning public or private rights, shall not be heard after the expiry of six months after the publication of the result of the election.

Section 69.—A Representative shall not be deprived of his office as such after the Constituent Assembly has ratified and promulgated his election even upon the finding of a Court that the election was irregular. Provided that if the judgment be to the effect that the Representative does not possess the requisite qualifications, the Assembly shall enquire into the matter and shall decide as to his acceptance or rejection and the election of another in his stead.

Section 70.—Offences under this Chapter shall be tried by the competent Court.

Section 71.—The provisions of the present Regulations for the election of the Constituent Assembly shall be carried out once only until the Constituent Assembly begins to sit.

Section 72.—The Ministers of Interior, Finance and Justice are charged with the execution of these Regulations.

Made at Baghdad this 5th day of Rajab, 1340 and 4th of March, 1922.

FAISAL.

<i>Prime Minister,</i>	<i>Minister of Interior,</i>	<i>Minister of Finance,</i>
ABDUL RAHMAN.	(Absent)	SASSOON.
<i>Minister of Justice,</i>	<i>Minister of Defence, Minister of Communications & Works,</i>	
NAJI AL SUWEIDI.	JAFAR AL ASKARI.	IZZAT PASHA.
<i>Minister of Education,</i>	<i>Minister of Awqaf,</i>	<i>Minister of Commerce,</i>
HIBAT UL DIN.	FADHIL.	ABDUL LATIF AL MANDIL.
	<i>Minister of Health,</i>	
	Dr. HANNA KHAYAT.	

THE CUSTOMS LAW 1922.

WE, KING OF IRAQ:

Pursuant to the proposals submitted by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Article 1.—With effect from 3rd April, 1922, existing Customs duties on the articles enumerated below were increased as under:—

IMPORT DUTY.

- I. (1) Arms, Ammunition, parts thereof, and accessories pertaining thereto.
- (2) Cinematograph films.*
- (3) Clocks and Watches and parts thereof.
- (4) Confectionery (including all substances containing a proportion in excess of 10 per cent. of Sugar and or other Sweetening matter.)
- (5) Explosives (including Gunpowder, Detonators and Fuses.)
- (6) Fireworks.
- (7) Glass bangles and Beads and False Pearls.
- (8) Gold and Goldware (including Gold Thread.)
- (9) Jewellery and Jewels.
- (10) Motor Vehicles and Motor Launches, and parts thereof.
- (11) Musical Instruments (including Gramophones and Phonographs and Discs and Cylinders thereof).
- (12) Pneumatic Tyres and Tubes.
- (13) Silver and Silverware (including Silver Thread).
- (14) Sugar and Saccharine.
- (15) Toys and Games and requisites for Games and Sports (excluding Playing Cards).

From 15 per cent. *ad valorem* to 20 per cent *ad valorem*.

Note: Nos. (1), (5) and (6) are subject to existing Regulations.

- II. (1) Ale, Beer, Porter, Cider and other fermented liquors.
From 4½ annas to 8 annas per Imperial gallon or 6 quart bottles.
- (2) Liqueurs, Cordials, Mixtures and other preparations containing spirit:—
(a) Entered in such a manner as to indicate the strength is not to be tested.
From Rs. 20 to Rs. 25 per Imperial Gallon or 6 quart bottles.
(b) If tested, Imperial gallon or 6 quart bottles of London proof.
From Rs. 18-12 to Rs. 20 per Imperial gallon or 6 quart bottles, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

(3) Perfumed spirit:—

From Rs. 18-12 to Rs. 30 per Imperial gallon or 6 quart bottles.

(4) Spirit which has been rendered effectually and permanently unfit for human consumption.

From 11 per cent. *ad valorem* plus 3½ annas per kilo of 2.65 lbs. to 15 per cent. *ad valorem* plus 3½ annas per kilo of 2.65 lbs.

(5) All other sorts of spirit. Imperial gallon or 6 quart bottles of London proof.

From Rs. 18-12 to Rs. 20 per Imperial gallon of 6 quart bottles and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

(6) Salt when refined or when unrefined and imported under 'Iraq Government Special Permit.)

From 15 per cent. *ad valorem* to one anna per kilo.

* See Law dated, 28th October, 1922.

EXPORT DUTY.

I. Dates packed in boxes or cases.

From 1 per cent. *ad valorem* to 3 per cent. *ad valorem*.

Article 2.—The Minister of Finance is charged with the execution of this Law.
Made at Baghdad this 20th day of Shaban, 1340 and 18th day of April, 1922.

Minister of Finance, SASSOON.	FAISAL.	Prime Minister, ABDUL RAHMAN.
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WE 'KING OF 'IRAQ.

Pursuant to the proposal submitted by the Minister of Justice and with the concurrence of the Council of Ministers do hereby order as follows :—

Paragraph (1) of Section 64 as amended of the Code of Civil Procedure is hereby amended as follows :—

" All agreements and contracts shall be valid as between the parties thereto provided they are not prejudicial to public safety and morality nor contrary * to special laws or regulations or to the rules governing matters of personal status such as the capacity of the parties or any other rules affecting inheritance or the manner of disposing of monies or waqf or other immovable property.

Agreements for the cultivation of immovable property, other than waqf Sahihah, or for the building thereon or the development and partition thereof in any manner whatever shall likewise be valid and shall be enforced in accordance with the terms thereof.

If the subject matter of the agreement or contract cannot be obtained an action shall lie for the avoidance of the contract or agreement."

Provisional Section : The effect of the above amendment shall extend to agreements concluded before the date thereof, but it shall not affect decrees issued by the Courts in final instance previously to the said date.

The Minister of Justice is charged with the execution of the above provisions.

Made at Baghdad this 20th day of Sha'ban, 1340 and 18th day of April, 1922.

For Minister of Justice, NIGEL DAVIDSON.	FAISAL.	Prime Minister, ABDUL RAHMAN.
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THE UNREGISTERED SALES LAW.

WE, KING OF 'IRAQ.

Pursuant to the proposal submitted by the Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows :—

1. This Law may be called the Unregistered Sales Law.

It consolidates the laws relating to the registration of sales and mortgages made during the period in which Tapu offices were closed during the war and repeals the limits of time fixed for registration.

2. The expression "Land" wherever used in this Law shall include Mulk and Tapu hold property.

3. Sales and mortgages of land which were effected during the period during which Tapu offices were closed after the occupation of Iraq by the British Military Force shall be enforceable and may be registered in Tapu subject to the following conditions :—

(1) That the land is registered in Tapu in the name of the vendor or mortgagor or in the name of the person from whom the land was inherited by the vendor or mortgagor ;

* See Law dated, 24th June 1922.

(2) that the sale or mortgage was effected after the date of occupation by the British Military Forces, and before the opening of the Tapu offices for the registration of transactions of that nature in that district ;

(3) that the execution of the sale or mortgage by both parties was attested in their presence by a Political Officer or Assistant Political Officer or Military Governor or other person authorized to attest documents of this nature.

4. When an application is made for the registration of any of the transactions mentioned in the preceding Section the Tapu Department shall transfer the document presented for registration to the Mutasarrif of the Liwa, who will enquire whether the person who attested the document was one of the persons entitled to attest as provided in Section 3 (c) and shall endorse a certificate to this effect on the said document. If after due enquiry it appears that the person who attested the document had no legal authority to do so, the Mutasarrif shall endorse a certificate to that effect and thereupon registration shall be refused. The certificate of the Mutasarrif in this respect shall be final.

5. In every case of registration effected under the provision of this Law the Tapu office shall cause the reference to this Law to be noted in the register.

6. An unregistered sale or mortgage of land shall not be enforceable against any person who derives title by subsequent sale or mortgage from the same owner or his heirs and who shall have registered his sale or mortgage in the Tapu office without notice of such unregistered sale or mortgage.

7. (i) If, on the presentation of a document for registration under this Law, it appears that the land has already been sold or mortgaged by the same vendor or mortgagor or their heirs to a third person and the third person has already registered his sale or mortgage then the Tapu office shall refuse registration and shall inform the applicant that he must apply to the Courts.

(ii) The Courts shall not refuse to hear an action for rectification of the register under this Section merely on the ground that the plaintiff's sale or mortgage is not registered, provided that the conditions of Section 3 have been complied with.

8. Nothing in this Law shall invalidate or affect (1) any registration already carried out under the provisions of the proclamations and laws set out in the schedule hereto, (2) any decision of a Court of Law as to the validity of a sale or mortgage given previously to the date hereof.

9. * Applications to the Tapu Department for the registration of an unregistered document under this Law if made before the 1st day of April, 1923, shall be subject to the ordinary fees, and if made after that date they shall be registered after payment of double such fee.

10. This Law shall apply to the whole of Iraq.

11. The Proclamations and Laws set out in the schedule hereto are hereby repealed.

12. This Law shall come into force after ten days from the date of its publication.

13. The Ministers of Interior and Justice are charged with the execution of this Law.

Made at Baghdad this 20th day of Sha'ban, 1340, and 18th April, 1922.

FAISAL.

For Minister of Justice, NIGEL DAVIDSON,	Minister of Interior, TAWFIQ AL KHALIDI	Prime Minister, ABDUL RAHMAN.
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* See Unregistered Sales Amendment Law of 25th November, 1922.

THE SCHEDULE OF PROCLAMATIONS REPEALED.

The Unregistered Sales Confirmation Proclamation, 1919, dated the 5th July, 1919.

The Unregistered Sales Confirmation Proclamation No. 2, 1919, dated the 8th October, 1919.

The Mosul Division Unregistered Sales Proclamation, 1920 of 1st November 1920.

The Unregistered Sales Proclamation, 1921 of 1st March, 1921.

The Unregistered Sales (Kirkuk Division) Law, 1921 of 5th October, 1921.

The Unregistered Sales (Tapu hold Land) Confirmation Law, 1921 of 19th October, 1921.

WE, 'KING OF 'IRAQ.

Pursuant to the proposal submitted to us by the Minister of Communications and Works and with the concurrence of the Council of Ministers do hereby order as follows :—

1. * With effect from 1st May, 1922, the following fees shall be levied on inland money orders :—

	Rs.	As.
On any sum not exceeding	10	2
Do.	20	4
Do.	30	6
Do.	40	8
Do.	50	10
Do.	60	12

	Rs.	Rs.	Rs.	As.
On any sum exceeding 60 but not exceeding	100	100	1	0
Do.	100	200	1	8
Do.	200	300	2	0
Do.	300	400	2	8
Do.	400	600	3	0

2. The Minister of Communications and Works is charged with the execution of this Iradah.

Made at Baghdad this 21st day of Sha'ban, 1340 and 19th day of April, 1922.

FAISAL.

Minister of Communications and Works,

SABIH.

Prime Minister,

ABDUL RAHMAN.

* See Iradah dated 17th May, 1922.

ADDENDUM (NO.1) TO THE REGULATIONS FOR THE ELECTION OF THE CONSTITUENT ASSEMBLY.

WE HAVE ISSUED THIS OUR ROYAL IRADA.

Pursuant to the resolution of the Council of Ministers.

For introducing the following amendments in the Regulations for the Election of the Constituent Assembly :—

Section 1. The definition of 'Iraq' in Section 1 of the said Regulations shall be amended as follows :—

'Iraq includes all territories known by this name and comprises the following Liwas :—

1. Mosul
2. Suleimaniah
3. Kirkuk
4. Sub-Division of Arbil
5. Diyalah
6. Baghdad
7. Kut
8. Dulaim
9. Hillah
10. Kerbala
11. Amarah
12. Muntafiq
13. Basrah

Section 2. Paragraph (a) of Section 3 of the said Regulations shall be amended as follows :—

(a) From the tribes domiciled in the Liwa of

Mosul	2
Suleimaniah	2
Kirkuk	1
Sub-Division of Arbil	1
Diyalah	1
Baghdad	2
Kut	2
Dulaim	1
Hillah	3
Amarah	2
Muntafiq	2
Basrah	1

Section 3. The Ministers of Interior, Finance and Justice are charged with the execution of this Irada.

Made at Baghdad this 3rd day of Ramadhan, 1340 and 1st May, 1922.

FAISAL.

Prime Minister,

ABDUL RAHMAN.

For Minister of Justice, Minister of Finance, Minister of Interior,
NIGEL DAVIDSON. SASSOON. TEWFIQ EL KHALIDI.

Minister of Awqaf, Minister of Education, Minister of Com. & Works,
FADHIL. HIBAT EL DIN. (Absent)

Minister of Defence,
JA'AFAR EL ASKARI.

Minister of Commerce,
JA'AFAR ABU TIMMAN.

WE HAVE ISSUED THIS OUR ROYAL IRADA,

Pursuant to the recommendation of the Minister of Communications and Works and with the concurrence of the Council of Ministers.

For fixing the 1st day of June, 1922 instead of the 1st day of May, 1922 as the date on which the provisions of the Law dated 19th April, 1922 amending the rate of commission levied on Inland Money Orders, shall come into force.

The Minister of Communications and Works is charged with the execution of this Irada.

Made at Baghdad this 19th day of Ramadhan, 1340 and 17th May, 1922.

FAISAL.

Minister of Communications and Works,
SABIH.

Prime Minister,
ABDUL RAHMAN.

WE HAVE ISSUED THIS OUR ROYAL IRADA,

Pursuant to the recommendation of the Minister of Communications and Works and with the concurrence of the Council of Ministers.

For the reduction of the cost of inland telegrams of the press from three rupees to the first 48 words and one anna for every additional word and a free address, to one and a half rupee for the first 48 words and half an anna for every additional word.

The Minister of Communications and Works is charged with the execution of this Irada.

Made at Baghdad this 19th day of Ramadhan, 1340 and 17th May, 1922.

FAISAL.

Minister of Communications and Works,
SABIH.

Prime Minister,
ABDUL RAHMAN.

LAW FOR THE STORAGE OF GOODS IN CUSTOMS PREMISES.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted to us by our Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows :—

Section 1. The Minister of Finance is empowered, on due public notice, to prescribe from time to time rules regarding the free period and rates regulating storage of goods in Customs premises, including bonded warehouses and payments leviable thereon.

Section 2. The Minister of Finance is also authorized to delegate powers under this Law to the officers of the Customs and Excise Department.

The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 25th day of Ramadhan, 1340 and 23rd May, 1922.

FAISAL.

Minister of Finance,
SASSOON.

Prime Minister,
ABDUL RAHMAN.

THE EXCISE LAW, 1922.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by our Minister of Finance and with the concurrence of the Council of Ministers, do hereby order :—

1. From 1st July, 1922, the following revised rates of Tobacco Shop license fees will be adopted :—

Class I. Baghdad (including Kadhimain and Adamia) and Basrah (including Ashar).

	Rs.
(a) Large shops for exclusive Tobacco sale ...	100 per annum.
(b) Large shops for sale of Tobacco and other goods	75 „
(c) Small shops for exclusive Tobacco sale ...	30 „
(d) Small shops for sale of Tobacco and other goods	20 „
(e) Hawkers ...	15 „
(f) Wholesale Licenses ...	32 „

Class II. Other large towns viz., Mosul, Arbil, Baqubah, Kirkuk, Sulaimani, Hillah, Kerbala, Najaf, Nasiriyah and Amarah.

	Rs.
(a) Large shops for exclusive Tobacco sale ...	30 per annum.
(b) Large shops for sale of Tobacco and other goods	25 „
(c) Small shops for exclusive Tobacco sale ...	20 „
(d) Small shops for sale of Tobacco and other goods	15 „
(e) Hawkers ...	10 „
(f) Wholesale Licenses ...	32 „

Class III. Towns, not named in Class I and II, containing 200 houses or more.

	Rs.
(a) Shops for exclusive sale of Tobacco ...	20 per annum.
(b) Shops for sale of Tobacco and other goods	15 „
(c) Hawkers ...	7/8 „
(d) Wholesale Licenses ...	32 „

Class IV. All Towns consisting of not more than 200 houses.

	Rs.
(a) Shops for exclusive sale of Tobacco ...	15 per annum.
(b) Shops for sale of Tobacco and other goods	10 „
(c) Hawkers ...	5 „
(d) Wholesale Licenses ...	32 „

2. The duty on Aswad Shaour and Khorda Tobacco is raised from 8 annas to 9 annas per kilo, with effect from the crop 1922.

3. The Minister of Finance is charged with the execution of the present Law 31st May, 1922.

FAISAL.

Minister of Finance,
SASSOON.

Prime Minister,
ABDUL RAHMAN.

LAW AS TO THE WEARING OF FOREIGN DECORATIONS.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Minister of Interior and with the concurrence of the Council of Ministers, do hereby order as follows :—

1. This Law may be called as the "Law as to the wearing of Foreign Decorations conferred on 'Iraqis."
2. Whenever a decoration is conferred on an 'Iraqi by any Foreign Power, he must apply to the 'Iraq Government for permission to wear such decoration and produce documents in support of his application. The Ministry of Interior after due enquiry shall submit the matter to Royal sanction.
3. The recipient of a foreign decoration shall be given a copy of the Royal Irada authorizing him to wear the decoration together with a covering letter from the Ministry of Interior.
4. 'All 'Iraqis shall be forbidden to wear any foreign decoration which they are not permitted by Royal Irada to wear in accordance with Sections 2 and 3.
5. The following shall be the only occasions when a foreign decoration may be worn :—
 - (i) In presence of the Sovereign, Ruler or Head of the State which conferred the decoration ;
 - (ii) In presence of a member of the ruling family of such State ;
 - (iii) At the residence of the Ambassadors, Plenipotentiaries or Consuls of such State in or outside 'Iraq ;
 - (iv) If the recipient is formally attached to the Military forces of such State, or is delegated by the 'Iraq Government in an official mission thereto ;
 - (v) In official or semi-official ceremonies in which such State is concerned, such as commemorative ceremonies and inaugurations of institutions or monuments ;
 - (vi) In all official ceremonies attended by the recipient during his stay in such state.
6. The regulations of the State conferring the decoration which relate to such decoration shall in addition be observed by the recipient.
7. Any 'Iraqi contravening the provisions of this Law shall be punished by deprivation from the right to wear his decoration thereafter and by a fine not exceeding Rs. 300.
8. * The Minister of Interior is charged with the execution of this Law.

Made at Baghdad this 7th day of Shawal, 1340 and 3rd day of June, 1922.

FAISAL.

Prime Minister,
ABDUL RAHMAM.

Minister of Interior,
TAWFIQ AL KHALIDI.

* See Irada dated 13th July, 1922.

LAW AS TO THE CONSTITUTION OF EDUCATIONAL COUNCILS IN THE LIWAS.

Pursuant to the proposals submitted by the Minister of Education and with the concurrence of the Council of Ministers.

We do hereby order as follows :—

1. In each Liwa there shall be established an Educational Council under the Presidency of the Mutasarrif and consisting of a member of the Liwa Administrative Council, a member of the Liwa Municipal Council, the Liwa Inspector of Education, the Mudir of Education of the Liwa, a member delegated by the Directors and Teachers of the Government Primary schools of the Liwa, a member delegated by the Directors and Teachers of private Primary schools of the Liwa, the Director of the Secondary School of the Liwa, if any.
 2. In Liwas where there is not a Mudir of Education or an Inspector, the Director of the highest school of the Liwa shall replace him in the Council. If there is only one school in the Liwa one of the teachers shall be selected to attend the Council.
 3. The Council may when necessary invite competent persons and experts in matters of education to take their views.
 4. The Council shall seek to promote education, take measures to increase the number of pupils, assist in the application of the Regulations and instructions in force, supervise the work of Subscription Committees in accordance with the Law of Charitable Subscriptions whenever it is decided to collect public subscriptions for schools and express opinion on all matters referred to them by the President.
 5. The Mudir of Education shall present to the Council once in every three months a report showing the condition of education the result of his inspections and the measures introduced into the schools.
 6. The Council shall meet once every month. The Mutasarrif may call an extraordinary meeting of the Council whenever he thinks necessary.
 7. In Liwas in which there is not a Mudir of Education the President shall send the agenda of the sitting to the Mudir of Education of the district, who will either attend himself or delegate the Inspector on his behalf.
 8. Members who fail to attend two consecutive sittings without excuse or previous notice shall be deemed to have resigned.
 9. A copy of the resolutions passed by the Council shall be forwarded to the Ministry of Education.
 10. The Ministries of Interior and Education are charged with the execution of this Law.
- Made at Baghdad this 10th day of Shawal, 1340 and 6th June, 1922.

FAISAL.

Prime Minister, Minister of Interior, Minister of Education,
ABDUL RAHMAM. TAWFIQ AL KHALIDI. HIBAT UL DIN.

THE PENSION LAW, 1922.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows :—

1. The decision of the Council of Ministers approving the application of temporary measures for the granting of pensions and dated 1st February, 1921, is hereby cancelled.
 2. The provisions of the Ottoman Law of Pensions relating to Civil and Military officials and the provisions of the Ottoman Law as to discharge of civil officials shall be integrally enforced with effect from 1st July subject to the provisions of Section 3. The provisions of these two laws shall only be applicable to former officials born in 'Iraq.
 3. All Civil and Military officials of the late Government, who, by the decision of the Council of Ministers dated the 1st February, 1921, have been allowed a monthly pay for a term of 12 months, shall continue to receive such pay until the expiration of the said period of twelve months.
 4. The Minister of Finance is charged with the execution of this Law.
- Made at Baghdad this 14th day of Shawwal, 1340 and 10th June, 1922.

FAISAL.

Prime Minister,
ABDUL RAHMAM.

Minister of Finance,
SASSOON.

LAW ON DEDUCTIONS FOR PENSION.

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers do hereby order as follows :—

1. The deduction made in conformity with the Turkish Pension Rules on all salaries, acting, charge, personal and staff allowances of all 'Iraq pensionable Civil and Military officials paid from the Treasury against the general Budget is hereby fixed at the rate of 6¼% or One Anna per Rupee or part of a Rupee.

2. The said deduction will be made from the salaries and allowances due for the month of July, 1922 and thereafter monthly.

3. The arrears of deductions due on salaries for service under the late Civil Administration and of the 'Iraq Government will be calculated for the whole period of active service up to 30th June, 1922 during which salaries were received from General Revenues.

4. No period of service during which the salary of an official has not been subject to this deduction or the previous deduction under the Ottoman Law, and in the case of officials of the Ministry of Awqaf, during which the Ministry of Awqaf has not contributed the amounts laid down in Article 9, shall be counted as service towards pension.

5. Deductions from salaries and allowances towards pension under Sections 1 and 2 shall in no case be refunded.

6.* The following categories of officials are excluded from the provisions of this Law subject to Article 10 below :—

- (a) All British and Foreign personnel serving on contract conditions of service.
- (b) Officials who although paid from General Revenues are engaged for temporary duty.
- (c) All non-commissioned officers, Privates and Followers, in the Army, Gendarmerie, Police and Tribal Levies.
- (d) Daily wage earners and casual labourers.
- (e) Farrashes and Sweepers.
- (f) Hospital Attendants and Nurses.
- (g) Car and Launch Drivers, Seacunnies, Mechanics and Fitters.
- (h) All such other officials as may from time to time be excluded by special law.

7. Civil officials who have already been granted superannuation pension and are subsequently re-employed will not be subject to arrears of pension contributions laid down in Article 3.

8. The officials under the Ministry of Awqaf shall contribute as is provided in Articles 1 and 3 and the said deductions shall be paid monthly by the Ministry of Awqaf to the 'Iraq Treasury.

9. In lieu of the contribution laid down in Article 13 of the Mazuliyah Law, dated 7th August, 1909 (1325) and Article 29, paragraph 8 of the Pension Law, dated 11th August, 1909 (1325) the Ministry of Awqaf shall also pay into the Treasury a monthly contribution equal to the aggregate deductions made on account of pension.

10. The 'Iraqi Civil officials mentioned in Article 6 will come under the provisions of this law if they have previous pension earning service to their credit in 'Iraq under the Turkish administration.

11. This Law also applies to Non-'Iraqi officials serving on local conditions of service.

12. The Ministers of Finance and Awqaf are charged with the execution of this Law.

Made at Baghdad this 19th day of Shawwal, 1340 and 15th day of June, 1922.

FAISAL.

Prime Minister,
ABDUL RAHMAN.

Minister of Finance,
SASSOON.

Minister of Awqaf,
FADHIL.

*See Law dated 4th July, 1922.

LAW AS TO STORING FEES ON POSTAL PARCELS.

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted by the Minister of Communications and Works and with the concurrence of the Council of Ministers, do hereby order as follows :—

1. This Law may be cited as the "Law as to storing fees on Parcels" kept by the Administration of Posts.

2. There shall be collected a daily fee of one anna on each parcel which the addressee fails to claim within 96 hours from the date of notification to him.

3. The Minister of Communications and Works is charged with the execution of this Law.

Made at Baghdad this 19th day of Shawwal, 1340 and 15th June, 1922.

FAISAL.

Minister of Communications and Works,
SABIH.

Prime Minister,
ABDUL RAHMAN.

THE POSTAL PARCELS (ADDITIONAL CHARGES) LAW.

WE, KING OF 'IRAQ.

Pursuant to the proposals of the Minister of Communications and Works and with the concurrence of the Council of Ministers, do hereby order as follows :—

1. This Law may be cited as the "Postal Parcels Additional Charges Law to meet Customs duties."

2. The addendum of Section 165 of the 'Iraq Postal Guide which provides for the collection of a fee of 4 annas on each parcel arriving to 'Iraq to meet customs duties, is hereby amended as follows :—

"A fee of five annas to meet Customs duties shall be collected on each parcel arriving to 'Iraq from abroad, which contains articles liable to Customs duties."

3. The Minister of Communications and Works is charged with the execution of this Law.

Made at Baghdad this 19th day of Shawwal, 1340 and 15th June, 1922.

FAISAL.

Prime Minister,
ABDUL RAHMAN.

Minister of Communications and Works,
SABIH.

THE ENTERTAINMENTS TAX LAW, 1922.*

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows :—

1. This Law may be called the Entertainments Tax Law, 1922.
2. This Law shall extend to the whole of 'Iraq.
3. In this Law,
 - (a) the expression "entertainment" shall include theatres, cinemas, balls, concerts, circuses, horse races, games or other entertainments to which the public are admitted on payment;
 - (b) the expression "proprietor of an entertainment" shall mean the owner or lessee of the place where the entertainment is held or any other person organizing the entertainment or responsible for the management thereof.
4. Every proprietor of an entertainment shall issue tickets for each seat or box or entry and the price of admission shall be clearly printed on such tickets.
5. In addition to the price of admission a tax thereon of one anna for every half a rupee shall be collected. A fraction of half a rupee shall be reckoned as half a rupee in the collection of this tax. The proprietor or manager of the entertainment shall be responsible for the collection of this tax on behalf of the Treasury, at the time of receiving the price of tickets and shall be bound to account therefor as mentioned in Section 10 hereof.
6. The tax mentioned in the last preceding Section shall not be levied in respect of performances of which the total takings are handed over to charity, with the consent of the Mutasarrif or Qaimmaqam. Such consent shall be given in writing and in applying therefor the proprietor of the entertainment shall furnish a true statement of the object of the entertainment and the nature of the charity and such other particulars as the Mutasarrif or Qaimmaqam may require.
7. Every proprietor of an entertainment shall at all reasonable times permit such officials as the Minister of Finance may, from time to time, appoint as Inspectors under this Law, to enter the place where the entertainment is held and to inspect the books and tickets. Such Inspectors shall have free access to the offices and ticket offices and such other parts of the place where the entertainment is held as may be necessary in connection with their duties.
8. If the proprietor of an entertainment shall fail to collect the proper tax, the amount due and owing to the Treasury may be assessed by the Minister of Finance and recovered from the said proprietor under the provisions of the Taxes (Execution) Proclamation, 1919. The said proprietor shall, if called upon by the Minister of Finance or any person authorized by him in that behalf, furnish a true statement of such matters as may be required of him.

The assessment made by the Minister of Finance shall be final and conclusive. The recovery of taxes as herein prescribed shall not affect the prosecution of the proprietor under the provisions of Section 11 hereof.
9. Nothing in this Law shall affect the right of municipalities or other public authority to charge fees or other duties for the issue of licenses to places of entertainments.
10. The Minister of Finance may make rules for the proper collection of the tax and for the proper accounting therefor and may prescribe forms to be used in connection therewith.
11. Every proprietor of an entertainment who
 - (1) Does not issue the printed tickets as prescribed in Section 4 hereof, or,
 - (2) Does not collect the tax prescribed in Section 5 hereof, or,
 - (3) Prevents or attempts to prevent any Inspector under this Law from properly inspecting the books and tickets or otherwise is party to obstructing him in the proper execution of his duties, or,
 - (4) Makes any false statement in respect of the matters referred to in Sections 6 and 8 hereof, or,

* See amendment dated 26th September, 1923.

12. In the case of a second or a subsequent conviction for an offence against this Law Magistrate of the First Class, may in addition to fine, order that the place of entertainment be closed. Provided that no such order shall be made unless the Mutasarrif or Qaimmaqam shall first have signified his assent thereto in writing.

(5) Omits to comply with the rules to be made from time to time in accordance with the provisions of Section 10 hereof,

shall be deemed to have committed an offence against this Law and shall be liable to a fine not exceeding Rs. 500 for each offence without prejudice to criminal proceedings which may be taken against him in respect of any other offence which he may have committed under the provisions of any other law.

13. This Law shall come into force from the date of its publication in the *Government Gazette*.

14. The Ministers of Finance, Interior and Justice are charged with the execution of this Law.

Made at Baghdad this 26th day of Shawwal, 1340 and 22nd day of June, 1922.

FAISAL.

<i>Prime Minister,</i>	<i>Minister of Finance,</i>	<i>Minister of Interior,</i>
ABDUL RAHMAN.	SASSOON.	TAWFIQ AL KHALIDI.

Minister of Justice,
ABDUL MUHSIN AL SA'ADUN.

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted by the Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows :—

1. The Law dated the 18th April, 1922 amending paragraph (1) of Section 64 of the Code of Civil Procedure is hereby amended as follows :—

For the words "nor contrary to special laws or regulations or to the rules governing matters of personal status" the words "nor forbidden by special laws or regulations nor contrary to the rules governing matters of personal status" shall be substituted.

2. The Minister of Justice is charged with the execution of this Law.

Made at Baghdad this 28th day of Shawal, 1340 and 24th June, 1922.

FAISAL.

<i>Prime Minister,</i>	<i>Minister of Justice,</i>
ABDUL RAHMAN.	ABDUL MUHSIN AL SA'ADUN.

THE LAW OF ASSOCIATIONS, 1922.

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted by the Minister of the Interior and with the concurrence of the Council of Ministers, do hereby order as follows :—

Chapter I. Formation and Management of Associations.

1. This law may be called the Law of Associations, 1922.
2. This law shall be applied in 'Iraq.
3. In this law the expression "Association" shall mean a body of persons who join their activities or knowledge for a purpose other than pecuniary profit and includes a club.
4. No Association shall be formed without the previous consent of the Government, to be obtained as set out in the next following section.*

Such consent will not be granted for the formation of associations,

- (a) which are formed for objects contrary to law or public morality,
- (b) which are formed for objects dangerous to public safety or the integrity of the territories of 'Iraq,
- (c) which seek to foster differences between the various elements of the population of 'Iraq,
- (d) which seek to change the established form of Government,
- (e) which, being of a political nature, purport to represent any of the various racial or religious elements of 'Iraq,
- (f) which, being of a political nature, are formed under a name from which the objects of the association cannot be clearly understood,
- (g) which are of a secret nature or do not disclose the purposes for which they are formed.

5. Foreigners shall be prohibited from forming political associations in 'Iraq or joining an 'Iraq political association.

6. Any person desiring to form an association shall present to the Ministry of the Interior a declaration setting out the following particulars :—

- (a) The names of the applicants who, in political association shall not be less than seven ;
- (b) The name of the association ;
- (c) A full description of the objects thereof ;
- (d) The proposed headquarters ;
- (e) The names, descriptions and addresses of those who are proposed as the Committee ;
- (f) A copy of the proposed rules of the association.

The said declaration shall be signed by all the promoters of the association, including all those who are proposed as the first Committee.

The rules of all associations shall debar from membership all persons who are less than twenty years of age or have lost their civil rights.

7. Within 15 days after the receipt of the declaration the Minister of the Interior shall give his decision approving, rejecting or modifying the proposal. If he shall fail to give his decision within the time aforesaid or if his decision shall not approve the original proposal then the applicants shall have the right to refer the matter for decision by the Council of Ministers whose decision shall be final.

8. Within one month of the receipt of the decision of the Minister of the Interior or of the Council of Ministers approving the proposal, a general meeting of the Association shall be called and a Committee shall be elected. The result of the election shall be communicated to the Minister of the Interior.

9. Any change in the rules or headquarters of the association shall be communicated forthwith to the Minister of the Interior.

* Read Section 6.

10. The Minister of the Interior shall have a right of general supervision and control over all associations and the proceedings thereof. He may at any time withdraw permission for the continuance of an association if it appear that the objects of the association come within the provisions of Section 4 hereof subject to reference to the Council of Ministers as aforesaid.

11. Every association shall be managed by a Committee consisting of at least three persons where the members do not exceed twenty in number, and of at least five persons when the members exceed twenty. The Committee shall meet at the headquarters of the association. In the event of an association having branches, each branch shall be managed by a separate Committee which will meet at the headquarters of that branch.

12. The Committee of each association or branch thereof shall keep the following registers :—

- (a) A register of the names, descriptions and addresses of all members.
- (b) The minutes of all general meetings and of all meetings of the Committee.
- (c) A register of the receipts and expenditure.

The above registers must be opened to inspection at any time by the Minister of the Interior or any person authorized by him in that behalf.

13. No fire-arms or sharp weapons shall be kept at the headquarters of the association except in the case of sporting clubs which may keep a reasonable quantity of such weapons on the premises after notification to the Police.

14. All associations shall be bound to allow any person appointed by the Minister of the Interior as Inspector under this law to enter the premises of the association for the purpose of inspecting the registers. Such Inspector shall have full liberty to inspect all such registers as may be necessary for the due performance of his duty. Provided that entry may be refused to any person who does not produce a warrant from the proper authority.

15. Associations already existing before the coming into force of this law shall be bound to apply to the Minister of the Interior for permission to continue the same. The procedure to be followed shall be as set out in Section 5* hereof and the application shall be submitted not more than 2 months from the date of the coming into force of this law.

16. Every person who is a member of, or takes part in the meeting of, or frequents the premises of an association formed without the previous approval of the Government or in respect of which the approval of Government has been withdrawn shall be liable, on conviction before a Magistrate, to a fine of Rs. 50 to Rs. 200. If the association is formed for any purpose mentioned in Section 4 the fine shall be from 500 to 1,000 rupees. The same penalties may be awarded against the owner or lessee of any immovable property who knowingly allows his premises to be used for the purpose. If the approval has been withheld or withdrawn by reason of the objects of the association coming within the prohibitions contained in Section 4 hereof the Magistrate may order that the property of the association be forfeited to Government.

17. If the Committee of an association :—

- (a) shall fail to keep up the registers prescribed by Section 10, † or
- (b) shall fail to notify any of the matters specified in Section 8 ‡ to the Minister of the Interior, or
- (c) shall otherwise contravene the provisions of this Section every member thereof shall be liable to a fine of from Rs. 40 to Rs. 150, and in the case of a second or subsequent offence the penalty may be doubled.

18. Any member of an association who prevents or endeavours to prevent or aids or abets in preventing any person authorized to inspect the registers of the association under Section 12 § from entering and inspecting the premises of the association, shall be liable to a fine of from Rs. 100 to Rs. 500.

19. Nothing in this law shall prevent the prosecution of the members of an association in respect of any offence which may have been committed against any of the provisions of the Penal Code for the time being in force.

20. Any communication to be made by an association to the Minister of the Interior shall be forwarded direct to him, if the premises of the association are in Baghdad, and through the Mutasarrif if the premises of the association are outside Baghdad.

Any notice or communication shall be deemed to have been duly delivered to the association if left at the registered premises thereof.

* Read Section 6. † Read Section 12. ‡ Read Section 9. § Read Section 14.

Chapter II. Status and Capacity of Associations.

21. Every association formed in accordance with the preceding Chapter shall have power to represent itself before the Courts as a plaintiff, or a defendant and may dispose of,

- (a) the grants allowed to it by the Government when necessary and any other liberality,
- (b) the subscriptions of its members, which should not exceed Rs. 300 per annum,
- (c) the premises used as headquarters or meeting place of the association,
- (d) any immovable property which is necessary for the purposes of the association.

It may also do all necessary proceedings in connection with the management of the above properties in accordance with the regulations relating thereto.

22. The rules of every association shall clearly indicate the names of the persons authorized to undertake proceedings on behalf of the association. Applications presented by an association to any Government Department, Court or other official council must bear the seal of the association in addition to the signature of its representative.

23. Members of an association may at any time withdraw therefrom notwithstanding any contrary provision in the Rules of the association, provided they pay any subscription due by them up to the date of their withdrawal.

24. When an association is dissolved by consent of its members, or in conformity to the Rules thereof or by order of the Government, the property of such association shall be disposed of in manner provided in the said rules. In the absence of such provision a resolution of a general meeting of the members of the association shall indicate the manner of disposing of the said property.

25. At the recommendation of the Ministry concerned and with the concurrence of the Council of Ministers, an association may be declared to be of public utility. The Government may at any time thereafter withdraw this privilege for legal cause.

Subject to the provisions of Section 20 * hereof, an association declared to be of public utility shall have power to do all juristic acts which are not specifically excluded by the Rules of the association. Provided that it shall not accept a gift or a legacy without a special authorization from the Government. When a gift or legacy of an immovable property in favour of an association is authorized by the Government, but such immovable property is not necessary for the purposes of the association, it shall be sold within a period to be appointed by the Government in the order approving the acceptance of the gift or legacy and the proceeds thereof shall be paid to the association.

26. Shares and debentures made to bearer shall, if becoming the property of an association, be converted into shares and debentures made in the name or to the order of the association.

27. This law shall come into force from the date of its publication in the *Government Gazette*.

28. The Ottoman Law of Associations dated 29th Rejab, 1327 is hereby repealed.

29. The Ministers of the Interior and Justice are charged with the execution of this law.

Made at Baghdad this 7th day of Dhil Qaada, 1340 and 2nd July, 1922.

FAISAL.

Prime Minister,
'ABDUL RAHMAN.

Minister of Interior,
TAWFIQ AL KHALIDI.

Minister of Justice,
'ABDUL MUHSIN AL SA'ADUN.

* Read Section 21.

APPENDIX TO THE LAW ON DEDUCTIONS FOR PENSION.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows :—

1.—*Article 6* of the Law on Deductions for Pension, 1922, is cancelled and the following substituted :—

Article—6. The following categories of officials are excluded from the provisions of this Law subject to *Article 10*.

- (1) All British and foreign personnel serving on contract conditions of service
- (2) Officials who although paid from General Revenue are engaged for temporary duty.
- (3) All Non-Commissioned Officers, Privates and Followers in the Army Gendarmerie, Police and Tribal Levies.
- (4) Daily wage earners and casual labourers.
- (5) Servants of mosques, *viz.*, Imams and Mua'ddins and teachers in schools not under the Ministry of Education.
- (6) Bridge Supervisors.
- (7) .. Overseers.
- (8) Veterinary Dressers and Farriers.
- (9) Car, Launch, Lorry and Crane Drivers.
- (10) Seacunnies.
- (11) Khalassies.
- (12) Mechanics.
- (13) Fitters.
- (14) Firemen.
- (15) Turners.
- (16) Carpenters.
- (17) Cleaners.
- (18) Trimmers.
- (19) Vulcanizers.
- (20) Painters.
- (21) Blacksmiths.
- (22) Hammermen.
- (23) Bellow Boys.
- (24) Engine Attendants.
- (25) Boiler Makers.
- (26) Masons.
- (27) Telegraph Linesmen.
- (28) Packers.
- (29) Farrashes.
- (30) Kawasses.
- (31) Syces.
- (32) Sweepers.
- (33) Cooks.
- (34) Coffeemen.
- (35) Gardeners.
- (36) Messengers.
- (37) Ballamchies.
- (38) Watchmen.
- (39) Jail Warders and Wardresses.
- (40) Orderlies.
- (41) Treasury Guard.
- (42) Rubber Stamp Makers.
- (43) Compositors.
- (44) Binders.
- (45) Machine Jemadar.

- (46) Machinemen.
 (47) Linotype Operators.
 (48) Impositors.
 (49) Tindal, Ghaut Serang.
 (50) Coolies, Serang.
 (51) Sorters.
 (52) Foremen.
 (53) Lampmen.
 (54) Cranemen.
 (55) Boat Builders.
 (56) Moulders.
 (57) Oil Engine Drivers.
 (58) Pattern Makers.
 (59) Sign Writers.
 (60) Steam Engine Drivers
 (61) Wiremen.
 (62) Gunners.
 (63) Lascars.
 (64) Nokada.
 (65) Masters.
 (66) Linemen.
 (67) Pipemen.
 (68) Stokers.
 (69) Batters.
 (70) G. M. Servants.
 (71) Tide Watchers.
 (72) Leadsmen.
 (73) Machine Printers.
 (74) Hand Press Printers.
 (75) Matrons.
 (76) Nursing Sisters.
 (77) Nurses in training.
 (78) Dressers.
 (79) Tinsmith.
 (80) Attendants.
 (81) Washerwomen.
 (82) Water Carriers.
 (83) Seamstresses.
 (84) Masalchis.
 (85) Calfmen.

2. The Minister of Finance is charged with the execution of this Law.
 Done at Baghdad this 8th day of Dhil Qaada, 1340 and 4th day of July, 1922

FAISAL.

Minister of Finance,
 SASSOON.

Prime Minister,
 ABDUL RAHMAN.

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. Paragraphs (a) and (b) of the Proclamation of the 3rd January, 1919 relating to the transactions of the Baghdad branch of the Imperial Ottoman Bank, the payment of all monies due by and owing to the said branch and the disposal of the assets thereof, are hereby repealed.

2. The provisions of the Proclamation of the 14th March, 1919 relating to the transactions of the Mosul branch of the Imperial Ottoman Bank and the payment of all monies due by and owing to the said branch, are likewise hereby repealed.

3. Nothing in this Law shall authorize the Imperial Ottoman Bank to undertake any transaction contrary to the provisions of the German, Austrian and Bulgarian Property Proclamation, 1920.

4. This Law shall come into force from the date of its publication in the official Gazette.

5. The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 9th day of Dhil Qaada, 1340 and 4th July, 1922.

FAISAL.

Prime Minister,
 ABDUL RAHMAN.

Minister of Finance,
 SASSOON.

WE HAVE ISSUED THIS OUR ROYAL IRADA.

For the amendment of Section 8 of the Law as to the Wearing of Foreign Decorations by the addition of the words "and the Minister of Justice" thereto

The Ministers of Interior and Justice are charged with the execution of this Irada.

Done at Baghdad this 18th day of Dhil Qaadah, 1340 and 13th day of July, 1922.

FAISAL.

Prime Minister,
 ABDUL RAHMAN.

Minister of Interior,
 TAWFIQ AL KHALIDI.

Minister of Justice,
 ABDUL MUHSIN AL SAADUN.

THE 'IRAQ STAMP LAW, 1922.*

PART I.—Preliminary.

Short title,
extent, and
commencement.

1. (a) This law shall be called "The Iraq Stamp Law, 1922".
- (b) It shall extend to all territories of Iraq.
- (c) It shall come into force on such date as shall be publicly notified for this purpose by the Minister of Finance.

Definitions.

2. In this Law unless the context requires a different construction the following words have the following meanings :—

Executed and Execution.—used with reference to instruments mean "signed" and "signature" and with reference to notices mean "printed, written or drawn" and "printing preparation or drawing."

Impressed Stamp.—includes :

- (a) labels affixed and impressed by the proper officer.
- (b) stamps embossed or engraved on stamped paper.

Instrument.—includes every document by which any right or liability is or purports to be created, transferred, limited, extended, extinguished or recorded.

Notice.—includes advertisement.

Person.—includes partnership of all kinds, limited and unlimited Companies, corporate and incorporate bodies and all societies and bodies of persons using a collective name.

"Holder"—is the person on whose behalf the instrument is executed.

Government, Authorities.—include all Government departments (such as Tapu, Posts and Telegraphs, Customs and Excise,) Municipality Treasury, and Pension Offices.

Government Officers.—include also Presidents and Members of Courts and Councils, Heads of Departments, Presidents of Municipalities.

Stamp Duty.—is the tax payable under this Law.

Definition of
Fixed Stamp Duty
and Proportional
Stamp Duty.

3. Stamp Duty is of two kinds :—
 - (a) Fixed Stamp Duty, that is to say, Stamp Duty imposed at fixed rates on instruments and notices which are of the nature hereinafter described.
 - (b) Proportional Stamp Duty, that is to say, Stamp Duty imposed on certain instruments which contain mention of sums of money or property at rates proportional to such sums or to the value of such property.

Who liable for
Stamp Duty.

4. (i) Subject to any special provisions herein contained, the persons indicated in the Schedules "A" and "B" hereto in respect of the several instruments there mentioned as the parties liable to the Stamp Duty shall be liable to the Government for the payment of the Stamp Duty, but the parties to an instrument may as between themselves, make such agreement as they think fit by whom among them the cost shall be borne.
- (ii) Where in such schedules it is indicated that the parties to an instrument or the partners in respect of a partnership instrument shall pay the Stamp Duty, such parties or partners shall be jointly and severally liable for the whole Stamp Duty.

SASSOON,
Minister of Finance.

15th August, 1922.

* See Iraq Stamp Law Amendment, 1923.

† NOTIFICATION :

By virtue of the authority vested in me by the Stamp Law, 1922, I hereby announce that this Law shall come into force in all Territories of Iraq, on the 1st day of September, 1922

5. Instruments executed outside Iraq will be liable to Stamp Duty, if such instruments are transferred or negotiated or presented for acceptance or payment or made use of within Iraq. Stamp Duty on such instruments will be paid by the person so transferring or negotiating or presenting for acceptance or payment or making use of such instruments.

Who liable for duty
on instruments
executed outside
Iraq.

6. (1) The fact that an instrument bears several signatures does not give rise to a duplication of the Stamp Duty.

Instruments signed
by several parties.

(2) Nevertheless Stamp Duty on receipts, releases and discharges which are liable to fixed Stamp Duty and bear several signatures shall be chargeable separately for each separate signature. Where, however, two or more sign an instrument on behalf of a public authority or of a company, partnership or person, their signatures will be regarded to be a single signature.

(3) If receipts, releases or discharges which are liable to proportional Stamp Duty and bear several signatures, allocate the amount in respect of which the receipt, release or discharge is given amongst the parties, each party will pay separately the portion of the total allocated to him.

7. If an instrument contains several connected transactions arising out of the same origin, Stamp Duty will be chargeable in respect of the transaction which is liable to the highest duty.

Instruments
containing several
distinct
transactions.

Nevertheless every obligation entered into by a person other than those who are parties to the principal transaction, is separately chargeable with Stamp Duty.

If the transactions are not connected but are completely separate and independent of each other Stamp Duty will be chargeable in respect of each transaction according to its nature.

8. If inscriptions or endorsements on documents are, by their tenor of a nature involving liability to Stamp Duty, such inscriptions or endorsements will be liable to Stamp Duty.

Endorsements
on documents
involving liability
to Stamp Duty.

9. Where an instrument is executed to which Government is a party and which is liable to Stamp Duty the other party shall pay such duty.

When parties are
the Govt. and
private persons the
latter are liable to
Stamp Duty.

PART II—Assessment of Duty.

CHAPTER I.

GENERAL PROVISIONS.

10. (1) The instruments set forth in Schedule "A" are liable to such fixed duty as is therein set forth.
- (2) The instruments set forth in Schedule "B" are liable to proportional duty as therein set forth.
- (3) The instruments set forth in Schedule "C" are exempt from Stamp Duty.

CHAPTER II.

NEGOTIABLE INSTRUMENTS.

11. (i) The following instruments, if payable otherwise than on demand, that is to say, promissory notes drawn to order or bearer, drafts, bills of exchange and bills of re-exchange (retraite) whether drawn in countries outside Iraq and payable in Iraq or drawn in Iraq are liable to proportional duty as set forth in Schedule "B".
- (ii) Instruments of the kind mentioned in sub-section (i) which are both drawn and payable in a country outside Iraq but which are circulated in Iraq are liable to half the duty to which they would have been liable under Schedule "B" if they had been drawn or payable in Iraq.
- (iii) The Stamp Duty on an instrument of the kind specified in sub-section (i) originating in a country outside Iraq shall be payable by the person who first negotiates or pays or accepts or otherwise deals with such instrument in Iraq.

Stamp Duty on bills
of exchange
payable otherwise
than on demand.

Bills of exchange
drawn and payable
abroad.

Who liable for
duty on foreign
bills of exchange.

Note.—Instruments of the kind specified in sub-section (i), if payable on demand, are chargeable with fixed Stamp Duty in accordance with Schedule "A", item 14.

Bills of exchange drawn in sets.

12. Stamp Duty on bills of exchange or other negotiable instruments drawn in sets shall be paid on the copy brought into circulation provided that the duty shall not be chargeable in respect of a copy in circulation attached to another copy in respect of which duty has already been paid.

CHAPTER III.

INSURANCE.

Stamp duty on Insurance Policies &c.

13. Stamp Duty at the rates set out in Schedule "A", 38 shall be chargeable on :—

- (1) Fire Insurance Policies.
- (2) Life and Personal Accident Insurance Policies.
- (3) Insurance against accident to goods in transit by land or water and all other kinds of Insurance.

The Stamp Duty shall be payable by the Company or persons granting the insurance or its or his agent.

Provisions as to Fire Insurance Policies.

14. (i) The duty chargeable on fire insurance policies is payable on the policies and on the certificates or receipts granted on the extension or renewal of the insurance or on other instruments of the nature of extensions or renewals of policies.
- (ii) Bonus certificates and other instruments effecting an increase in the sum assured are liable to duty *pro-rata* on the amount of the increase.
- (iii) If the amount of the sum assured is not determined in the documents referred to in this section, it shall be assumed that each anna of the premium assures a capital sum of Rs. 50.
- (iv) If the period of the assurance is not stated, it shall be assumed to be one year.

Provisions as to insurances other than fire insurances.

15. The duty chargeable on policies mentioned in paragraphs 2 and 3 of section 13 is payable on receipts, for premiums, or on policies containing a clause or bearing an annex of the nature of a receipt, on bonus certificates or other instruments granted on the renewal or extension of an insurance, and on all other instruments of that nature.

Insurance Policies drawn in sets.

16. Stamp Duty chargeable on policies of insurance drawn in sets shall be paid only on the copy delivered to the policyholder, and a note to the effect that the duty has been paid on that copy will be entered on the other copies.

Instruments of insurance drawn up abroad.

17. Instruments of the kind described in Sections 14 and 15, which are drawn up outside Iraq but are intended to take effect in Iraq are liable to Stamp Duty at the rates fixed in Section 13.

Bills of lading, way-bills and similar instruments issued by any carrier or firm of carriers which include also terms of insurance, shall also be liable to the Stamp Duty applicable to the said insurance in accordance with the provisions of Sections 14 and 15.

CHAPTER IV.

CAPITAL AND DEBENTURES OF REGISTERED COMPANIES AND FOREIGN LOANS.

SHARES AND DEBENTURES.

Duty on share capital of Limited Liability Companies.

18. (i) A statement of the amount which is to form the nominal share capital of any company to be registered with limited liability shall be delivered to the Registrar of Companies before the registration of the company and shall be charged with Stamp Duty at the rate of one-half per cent. on the nominal amount of such capital.
- (ii) A statement of the amount of any increase in the nominal share capital of any company registered with limited liability shall be delivered to the Registrar of Companies duly stamped within fifteen days after passing of the resolution by which the nominal capital is increased and shall be charged with Stamp Duty at the rate of one-half per cent. on the nominal amount of such increase, and in default of that delivery the duty with interest thereon at the rate of five per cent. per annum from the passing of the resolution shall be a debt to the Ministry of Finance recoverable from the Company.

(iii). If the period for which a company was formed is extended Stamp Duty as laid down in Section 18, (i) shall be payable again on the nominal amount of the capital within three months from the date fixed for the beginning of the prolongation of the life of the company.

19. (i) Provisional or permanent certificates or other documents of title in respect of debentures issued by a Company registered in Iraq are chargeable with Stamp Duty at the rate of one-quarter per cent. of their face value. This duty is payable only once on each debenture. Debentures.

(ii) If the period for which a company was formed is extended and if on the date which was fixed originally for the dissolution of the company there are debentures not yet paid off, the duty laid down in the last sub-section shall again be chargeable on them within three months from that date.

20. The debentures referred to in Section 19 shall not be issued until Stamp Duty has been paid. Debentures not to be issued till duty paid.

If the certificates or other documents of title in respect of debentures are produced duly stamped or if the Stamp Duty has been otherwise paid, the permanent certificates or documents of title will be stamped without further payment.

21. The certificates or documents of title of foreign loans, shares or debentures negotiated in Iraq are chargeable with Stamp Duty at one-quarter per cent. of their face value payable once for all. Where the amount of the face value does not appear the Stamp Duty will be calculated on the actual value, *i.e.*, the current local market price. This Stamp Duty shall be paid half by the seller and half by the buyer. Foreign Securities.

PART III—Payment of Duty.

CHAPTER I.

ADHESIVE STAMPS.

22. Except as otherwise expressly provided in this Law or by rules to be issued by the Ministry of Finance, all duties with which any instruments or other documents are chargeable shall be paid, and such payment shall be indicated on such instruments by means of adhesive stamps. Use of Adhesive Stamps.

23. (1) Adhesive stamps shall be affixed at the time of or previously to the time of the execution of the instrument or in the case of a document which does not require execution at or previously to the time of the completion of the document. When to be affixed and how cancelled.

(2) (a) Whoever executes any instrument bearing an adhesive stamp shall at the time of execution cancel the same so that it cannot be used again, unless this has already been done.

(b) Whoever affixes any adhesive stamp to a document chargeable with duty which does not require execution shall when affixing such stamp, cancel the same so that it cannot be used again.

(3) Any instrument or document bearing an adhesive stamp which has not been cancelled so that it cannot be used again, shall so far as such stamp is concerned be deemed to be unstamped.

(4) The person required by Sub-section 2 to cancel an adhesive stamp may cancel it by writing across the stamp in ink or indelible pencil, his name or initials or the name or initials of his firm with the true date of so writing.

(5) In case of several stamps being affixed on an instrument the cancellation of same shall be done, as prescribed above, either separately on each stamp or on sets of two if affixed together. In this latter case, two stamps affixed together may be cancelled by one signature or initials and date across each set of two stamps.

CHAPTER II.

SPECIAL PROVISIONS AS TO NOTICES.

24. Notices not subject to annual Stamp Duty as per item 40 of Schedule "A" will be either stamped with adhesive stamps or stamped by the Ministry of Finance. Where adhesive stamps are used they will be affixed in accordance with Section 23. They will be cancelled in accordance with the provisions of Section 23 or by the text of the notice and the date being written across the stamp. Notices not subject to annual duty.

Notices subject to annual duty.

25. Before notices subject to an annual tax as per item 41 of Schedule "A" are exposed to public view whether by being inscribed, suspended, posted or by any other method, the person wishing to expose such notice shall apply to the Ministry of Finance and pay the prescribed Stamp Duty. With regard to any notice which remains exposed at the expiration of the financial year such person is bound at the beginning of the ensuing financial year to pay the prescribed Stamp Duty again. Parts of a year are deemed to be a full year. The said Stamp Duty will be payable against a receipt without the affixing of stamps.

Where any such notice on which duty has been paid is moved to another place a new duty is not payable. But the person who exposed such notice must inform the Ministry of Finance of its removal and failure to do so will involve the assessment of a new Stamp Duty.

Procedure as to notices subject to annual duty.

26. Any person who exposes a notice chargeable with annual duty, must before the payment of the duty prepare two copies and must file with the Ministry of Finance a declaration containing :—

- (a) the contents, the form and the measurements in square metres or square decimetres of the notice;
- (b) the number of copies to be used;
- (c) the name, surname, occupation and address of the person exposing such notice;
- (d) the place or places where such person intends to expose the said notices.

One of the said copies will be filed with the Ministry of Finance, the other on which will be noted the amount of the duty will be returned to the said person after being certified.

CHAPTER III.

ADJUDICATION OF STAMP DUTY.

Assessment of duty by Minister of Finance.

27. (1) Subject to such regulations as the Ministry of Finance may think fit to make, the Minister of Finance may be required by any person to express the opinion with reference to any instrument, whether executed whether or not or previously stamped or not, upon the following questions :—

- (a) Whether it is chargeable with any duty;
- (b) With what amount of duty it is chargeable.

(2) The Ministry of Finance may require to be furnished with an abstract of the instrument, and also with such evidence as it may deem necessary in order to show to its satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty, or the amount to the duty chargeable thereon are fully and truly set forth therein.

(3) If the Minister of Finance is of opinion that the instrument is already fully stamped or that the instrument is not chargeable with duty, he shall endorse a certificate on such instrument of his said opinion.

(4) If the Minister of Finance is of opinion that the instrument is chargeable with duty, he shall assess the duty with which it is in his opinion chargeable and when the instrument is stamped in accordance with the assessment a certificate may be endorsed thereon that it is duly stamped.

(5) Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped or to be not chargeable with duty as the case may be, and may be acted upon and registered as if it had been originally duly stamped, provided that nothing in this section shall authorise the Minister of Finance to endorse :—

- (a) any instrument executed or first executed in Iraq and brought to him after the expiration of one month from the date of its execution or first execution, as the case may be;
- (b) any instrument executed or first executed out of Iraq and brought to him after expiration of three months after it has been first received in Iraq; or
- (c) any instrument chargeable with the duty of one anna, or any bill of exchange or promissory note, when brought to him, after the drawing or execution thereof, on paper not duly stamped.

6) The Minister of Finance may delegate his powers under this section

CHAPTER IV.

REFUNDS FOR SPOILED, MISUSED AND UNUSED STAMPS.

28. The Minister of Finance or any officer authorised by him may order the refund of the value of stamps in the following cases :—

- (a) Stamps inadvertently and undesignedly spoiled or obliterated or rendered unfit for the purpose intended, by error in writing or any other means.
- (b) Stamps of higher value than necessary inadvertently used on an instrument or stamps used on an instrument not chargeable with duty.
- (c) If for any sufficient reason printed stamped forms have ceased to be required by corporations, banks, or other bodies corporate.
- (d) And stamps not required for use :—

Provided that in case of (a) and (b) applications be made within 2 months and that the instrument shall not have been made use of, or, legal proceedings commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled :—

And in case of (c) that the Minister of Finance or any other officer authorised by him, without limit of time, is satisfied that the duty in respect of such printed forms has been duly paid.

And in the case of (d) that such Stamps were purchased with a *bonafide* intention to use them and that the full price thereof was paid and that they are delivered up for refund within 6 months of the date on which they were purchased.

In case of refund for (a), (b) and (d) one anna for each rupee or portion of a rupee will be deducted. If application is made for (b) and (d) by licensed Stamp Vendors no deduction is needed.

29. When any duty stamped debenture is renewed by the issue of a new debenture in the same terms, and upon application made within one month, repayment shall be made to the person issuing such debenture of the value of the stamp on the original or on the new debenture, whichever shall be less :

Provided that the original debenture is produced and cancelled in such manner as the Finance Minister or any other officer authorised by him, may direct.

PART IV.—Penalties and Fines.

30. Whenever the Stamp Duty has not been paid in accordance with the provisions of this Law on any instrument liable to Stamp Duty, the person or persons responsible is or are liable to a fine (such fine being independent of and additional to the Stamp Duty) not exceeding 50 times the duty chargeable on the instrument and not less than Rs. 15 or more than Rs. 2,500.

If an instrument or document is insufficiently stamped the fine will be charged on and calculated in respect of the deficiency only, but the balance of the Stamp Duty must also be paid.

If the duty chargeable on an instrument has been paid, but the stamps have not been affixed or cancelled according to the provisions contained in this Law the fine provided for in this present section will be payable in respect of such instrument, but the Stamp Duty will not be again payable.

31. Except in those cases specially provided for in this Law the fine payable in respect of an instrument or other document will be paid by the person liable under the provisions of this Law to pay the Stamp Duty. If more than one person is liable to pay the Stamp Duty such persons are jointly and severally liable for payment of the fine, but without prejudice to any right of contribution possessed by the person or persons who pay the fine against the other or others.

32. The holder of an instrument in contravention of the present Law, as well as the producer of same to Courts or to any Department of the State, when in so doing, both holder and producer act with intention, other than of denouncing the said contravention, are liable to fine, with the right to them to sue the signatory to recover the amount of fine paid by them.

Fines on negotiable instruments.

33. Fines payable for infringements of the provisions of this Law in respect of negotiable instruments drawn in Iraq will be payable together with the Stamp Duty, by the drawer, or by the holder, the endorsers and the acceptor. The holder, endorsers and the acceptor shall be jointly and severally liable for the fines and Stamp Duty as if guarantors, and shall have the right to recourse against the drawer,

Fines due in respect of negotiable instruments drawn outside Iraq will be payable, together with the Stamp Duty, by the person who upon its circulation in Iraq first accepts, negotiates, discharges or in any way deals with such instrument, or alternatively by the holder and those who after such circulation accept, endorse or discharge the instrument, all such persons being jointly and severally liable as if guarantors and having the right to recourse against the person who first negotiated it.

If negotiable instruments drawn in Iraq are unstamped or are insufficiently stamped or if the stamps on such negotiable instruments are not affixed or cancelled according to law and such negotiable instruments are presented to the Ministry of Finance by the drawer or by the holder before their acceptance, endorsement or discharge, they will be regularized upon collection by the Finance Authorities of three times the amount of Stamp Duty chargeable on such instruments from the drawer or from the holder without prejudice to the latter's right of recourse against the drawer.

Fines for non-payment of duty on capital or debentures of Companies.

34. Any Company not paying the duty payable on its capital when the same is due, will be liable, in addition to the payment of the said Stamp Duty, to a penalty not exceeding three per cent. of the nominal amount of such capital. Similarly, if the Stamp Duty on debentures is not paid previously to the issue of such debentures or within three months from the date of the extension of the period of the Company, a penalty will be chargeable not exceeding three per cent. of the nominal value of such debentures.

Transfer of foreign securities on which duty not paid.

35. If foreign Government securities or foreign shares or debentures on which Stamp Duty has not been paid in accordance with the provisions of Section 21 are transferred or otherwise dealt in, a penalty shall be payable not exceeding five per cent. of the nominal value of such securities, shares or debentures, or if that is not stated, not exceeding five per cent. of the local market value of such securities, shares or debentures. Such penalty shall be recoverable jointly and severally from the Vendor and the Purchaser without prejudice to their rights of recourse against one another.

Fines in respect of Notices.

36. Fines due in respect of infringements of the provisions of Part III, Chapter 2 as regards notices will be paid by those who cause them to be distributed or exposed, regardless of the person in whose name or on whose behalf such distribution or exposure is made.

Whatever the number of copies of such notice seized by the competent authorities, the total of the fines levied in respect of all such copies shall not exceed Rs. 1,000.

Editors and owners of newspapers or periodicals.

37. The editors and owners of newspapers or periodicals will be held responsible jointly and severally for any fines in respect of unstamped original copies of advertisements. All such original copies shall be kept by them, for a period not exceeding one year.

Renunciation by holder of rights under unstamped instruments.

38. The renunciation by the holder of the instrument, document or notice in respect of which a fine is payable does not affect the collection of such fine.

When a fine is collected, a certificate to that effect shall be endorsed on the instrument or document by the official collecting the fine and shall be dated and signed by him.

Obligation to give receipt in certain cases.

39. (i) Any person receiving any money exceeding fifteen rupees in amount, or any bill of exchange, cheque or promissory note for an amount, exceeding fifteen rupees, or receiving in satisfaction or part satisfaction of a debt any movable property exceeding fifteen rupees in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property give a duly stamped receipt for the same.

Penalty for refusal to give receipt and for devices to evade duty on receipt.

(ii) Any person who—
(a) being required under Sub-section (i) to give receipt, refuses to give the same, or
(b) with intent to defraud the Government of any duty, upon payment of money or delivery of property exceeding fifteen rupees in amount or value gives a receipt for an amount or value not exceeding fifteen rupees, or separates or divides, the money or property paid or delivered shall be punishable with fine not exceeding rupees one hundred.

40. Any person who sells any revenue stamp, without authority and any person who being duly authorized sells any such stamp or stamps above their respective value, shall be liable to a fine of Rs. 50 for a first offence and to a fine of Rs. 100 for any subsequent offence. Penalty for unauthorized sale of stamps.

41. It is the duty of all Government officers to take all necessary steps for the collection of Stamp Duty and the enforcement of fines under this Law and also to see that all instruments liable to Stamp Duty which are presented to them bear the necessary stamps. Govt. Officers to ensure payment of duty and fines.

It is also the duty of all heads of Departments to adjudicate and collect fines in cases where no opposition to immediate payment is encountered and pass same to the credit of the Government.

42. Any Government officer who accepts, endorses or files instruments not bearing the necessary stamp, is himself liable to pay the amount of the fine incurred. Govt. Officers liable to fine for unstamped instruments accepted.

All Government Officials must therefore, refuse or return unstamped instruments such as petitions, notes, memos, certificates, applications for leave, transfer, etc., presented to the Government; and such instruments returned to the signer, and therefore non-executed, are not liable to fine. Instruments of the above kind which are insufficiently cancelled may be properly cancelled with the official seal of the Department to which they are addressed. To return unstamped instruments.

43. For all instruments executed in contravention of the present law by Government through any of its officials, the latter will be liable to pay the fine incurred, the value of stamps only to be paid by such private persons, firms, etc. Govt. Officers liable to fine for unstamped instruments issued.

44. Every person who counterfeits a revenue stamp, or with intent to fraud falsifies same with a view to its being used for a higher value than that which it represents, or gives an used stamp, the appearance of an unused stamp and knowingly makes use of the same shall be punished in accordance with the provisions of the Baghdad Penal Code, Chapter XVII, Title II. Counterfeit Revenue Stamps.

PART V.—Rewards.

45. At the discretion of the Minister of Finance or the officer empowered by him a reward not exceeding 50 per cent. of the fines recovered on instruments in contravention of the present law may be granted to the person who gives information of such contravention. Rewards.

PART V.—Inspection and Supervision.

46. With a view to securing the collection of Stamp Duty according to law, the Minister of Finance or any other officer authorised by him has the right to conduct at such time as he shall consider proper an inspection of the offices of Limited Liability Companies and of their branches. Inspections.

47. The inspection mentioned in Section 46, will be carried out during ordinary business hours, but not on public holidays. It will be done with the utmost despatch and without removal of instruments or documents and so as not to interfere with the course of business. Inspection Procedure.

Whenever an instrument in respect of which there is an infringement of any provision of this Law is found in the office of a Company or any of its branches, the official will prepare a report shewing the nature of the instrument and of the infringement. The manager of such business or branch will acknowledge in writing at the foot of such report the existence of such document or documents in his office. If he refuses to do so the said instrument will be annexed to the report.

Wherever an inspection ordered by the Minister of Finance or any other officer authorised by him, in pursuance of Section 46, leads to the discovery of an instrument in respect of which there is an infringement of any provision of this Law, proceedings will be taken in accordance with the provisions contained in Part VII of this Law.

Refusal to allow inspection.

48. Refusal to allow the inspection mentioned in Section 46, will be reported by the official. If the Court having jurisdiction in the matter decides that such refusal was not legally justified, a fine of not less than Rs. 50 nor more than Rs. 150 will be imposed.

This fine will be payable in addition to any Stamp Duty or fine to which any instrument subsequently found is liable.

Restrictions on inspections.

49. Officials in the course of their inspections are prohibited from entering private houses or apartments or searching persons. Any official doing so will be liable to the penalties prescribed by the Baghdad Penal Code and no action or legal proceedings will be taken in respect of any instrument discovered in pursuance of any such wrongful search.

PART VII.—Proceedings.

Proceedings.

50. Cases of infringements of the provisions of this Law may be tried, and all penalties imposed by this Law may be enforced, in accordance with the Baghdad Criminal Procedure Regulations, provided that no appeal shall be entertained unless the appellant deposits the full amount of the fine inflicted by the Court below.

Minister of Finance may compound offence of non-payment of Stamp

51. The Minister of Finance and any other officer authorized by him, if he is of opinion that any instrument or other document is not duly stamped, may compound the offence upon payment of the proper duty or the amount required to make up the same together with such penalty as he thinks fit not exceeding the penalty which may be imposed under this law, or if he is satisfied that the omission to duly stamp such instrument or other document has been occasioned by accident, mistake or urgent necessity he may remit the penalty.

Upon such payment of the duty and penalty, if any, the Minister of Finance or other authorized officer shall certify by endorsement on the instrument or document that the proper duty or as the case may be, the proper duty and the penalty, stating the amount of each, have been collected and the name and residence of the person paying them.

PART VIII.—Miscellaneous.

Conversion Rate of Foreign Currency.

52. For the purposes of Stamp Duty, foreign currency shall be converted at such rates as shall from time to time be prescribed by the Minister of Finance and if the rates so notified are not applicable then at the current market rates.

Minister of Finance to administer Stamp Duty.

53. The Minister of Finance is responsible for the administration of Stamp Duty and the enforcement of this Law.

Power to make Rules.

54. The Minister of Finance may make rules for regulating and prescribing :—

- (a) the use of adhesive and of impressed stamps or other means for the payment of or for indicating the payment of Stamp Duty, and the kinds of instruments for which any class of stamp may be used and generally the means by which Stamp Duty shall be paid and indicated ;
- (b) the supply and sale of stamps and stamped paper, and the persons by whom such sale is to be conducted and the duties and remuneration of such persons as well as the cancellation of licenses to sell stamps, at any time, without compensation ;
- (c) the fines leviable on the breach of any of the provisions of this Law or of such rules, such fines not to exceed in any case Rs. 500 ; and generally for carrying out the purposes of this Law.

55. The "Mesopotamia Stamp Act, 1919" shall be repealed as from the date of the coming into force of this Law.

Repeal.

56. The Minister of Finance is charged with the execution of the present Law :—

Made at Baghdad this 24th day of July, 1922, and 29th day of Dhil Qaada, 1340.

FAISAL.

Prime Minister,
'ABDUL RAHMAN.

Minister of Finance,
SASSOON.

SCHEDULE "A".

FIXED SCALE.

No.	Nature of Instrument.	Stamp.	Party liable.
1	Agreements or contracts not specifying a definite sum	Rs. 2 0	The parties thereto.
2	Agreements or contracts specifying a definite sum other than contracts of loan		Do.
<p><i>Note</i> :—Partnership agreements and agreements of dissolution of partnerships are agreements within the meaning of this article.</p> <p>Acknowledgments of debt are not agreements within the meaning of this article.</p>			
	Value Rs. 1,000 and under	0 6	
	Rs. 1,001 to Rs. 3,000	0 10	
	Rs. 3,001 to Rs. 9,000	1 4	
	Rs. 9,001 to Rs. 12,000	2 8	
	Rs. 12,001 to Rs. 18,000	3 12	
	Over Rs. 18,000	6 4	
<p>Contracts of loan or acknowledgments of debt are subject to the proportional scale.</p>			
3	Firman for a concession of mines and oil-works	30 0	Concessionary.
4	" " without a specified guaranty...	15 0	Do.
5	" " with a specified guaranty, for every Rs. 15.	0 1	Concessionary or guarantor.
6	Transfer wholly or partially of rights granted by such Firman : Half of the stamp duty.		Transferee.
7	Patents for inventions	3 0	Patentee.
8	Permits for the foundation of factories, printing and other industrial establishments.	15 0	Founder.
9	Conventions, specifications (Cahier des charges) exchanged between the authorities and concessionaries.	15 0	Concessionary.
10	Copies of same bearing signature and seal of the Government and Statutes of Limited Liability (anonyme) companies.	7 8	Company.
11	Statements presented by Financial establishments on behalf of Limited Liability (anonyme) companies as regards subscription of capital invested and when at least 1/10th of same paid up.	7 8	Do.
12	Deed of security or guaranty for the due execution of an office or to account for money or other property or executed by a surety to secure the due performance of a contract (including customs bond)—	...	Person giving the security, surety or guarantor.
	(a) Where the amount secured exceeds Rs. 5,000	5 0	
	(b) Where the amount secured is not stated	2 0	
<p>If the amount secured is for Rs. 5,000 or less, proportional duty is charged.</p>			
13	Deed authorising use of name	2 8	Person so authorising
14	Bills of exchange and drafts payable on demand, promissory notes payable on demand and cheques.	0 2	Drawer.

No.	Nature of Instrument.	Stamp.		Party liable.
		Rs.	A.	
15	Letters of credit	...	...	Person in whose favour letter of credit drawn.
	Rs. 1,000 and under	...	0 10	
	Rs. 1,001 to 5,000	...	1 4	
	Over Rs. 5,000	...	2 8	
16	Bank receipts for sums placed on deposit for a fixed term	...	...	The Bank.
	Up to Rs. 50	...	0 1	
	Rs. 51 — 100	...	0 2	
	Over Rs. 100	...	0 6	
17	Memo. for purchases, sales, exchange and all descriptions of deeds of loans, shares, and debentures	0	1	Do.
18	Numerical Schedules of dividends of deeds of loans and debentures	0	1	Do.
19	Current Accounts	0	1	Do.
20	Books of Current Accounts (Pass Books)	0	1	Do.
21	Receipts for sums exceeding Rs. 15. [Exemption : Schedule "C", 11 (c)] (Receipts and invoices for payments made by the Government <i>vide</i> Schedule "B").	0	1	Person receiving.
22	All receipted Invoices, as well as certified copies thereof and all Invoices accompanying Bills of Entry handed to Customs authorities.	0	1	Person receiving or handing.
23	Receipts given for money or securities for money deposited in the hands of any banker, persons, or a corporation or company acting as bankers to be accounted for to same person or persons who made such deposit.	0	1	The Bank.
24	Receipts delivered to Execution Departments for sums received in compliance with judgments over Rs. 15.	0	1	Person receiving.
25	Acknowledgment receipt of foodstuffs and all articles given in kind for payment of tithes or other taxes.	0	1	Private persons.
26	Bills of lading for sea or land transport : each copy.	0	2	Maker of bill.
27	Manifestos	0	2	Agents.
28	Certified copies of Manifestos	0	2	Do.
29	Charter Parties	0	4	Charterer.
30	Delivery Order in respect of goods, that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or pier or in any warehouse in which any goods are stored or deposited on rent or hire or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein when such goods exceed in value Rs. 15/-	0	1	Owner of goods.
31	Wills not specifying any sum (Those specifying proportional, Schedule "B")	7	8	Testator.
32	Written Powers of Attorney and registered verbal Powers of Attorney.	2	0	Person making Power of Attorney.

No.	Nature of Instrument.	Stamp.		Party liable.
		Rs.	A.	
33	Protests and notarial notices ; also replies to and copies of such documents.	0	8	Person making protest etc., or requiring copy.
34	Certificates of origin in respect of goods	1	0	Person receiving certificate.
35	Awards of arbitrators (made otherwise than by order of Court in the course of a suit).	2	8	Party concerned.
36	Certificates of marriage	2	0	Husband.
37	Certificate of nationality (Nefouss)	0	4	Party concerned.
38	(1) Fire Insurance Policies.			
	(a) Policies covering more than three months.			
	For every Rs. 2,500 or part thereof assured to be paid for every year or part of a year of the period covered by the policy.	0	1	Company.
	(b) Policies covering three months or less.			
	For every Rs. 5,000 or part thereof assured	0	1	Do.
	(2) Life and Personal Accident Insurance Policies.			
	For every Rs. 12-8-0 of the premium.	0	1	Do.
	Fraction of Rs. 12-8-0 to be counted as Rs. 12-8-0.			
	(3) Insurance against accident to goods in transit by land or water and all other kinds of Insurance.			
	For every Rs. 12-8-0 of the premium	0	1	Do.
Fractions of Rs. 12-8-0 to be counted as Rs. 12-8-0.				
(4) Statements (avenant) issued for the continuation of Insurance Policies or bearing extension and increase of premium (as per above scales).			Do.	
(5) Provisional Insurance certificates	0	1	Do.	
(6) Compromise relative to Insurance	0	10	Do.	
39	Release or surrender granted without consideration	2	0	Person released.
40	Notices or Advertisements whether printed or drawn on paper or cardboard, issued by private persons, and posted, suspended or hung in public places or exposed in any other way to public view.	0	$\frac{1}{2}$	Person exposing notice.
	Where different notices or advertisements are included in the same print or drawing belonging to different objects in view, such persons with different notice or advertisement will be separately liable to stamp duty.			
	41	Notices or advertisements issued by private persons inscribed on material other than paper or cardboard and affixed, suspended or hung in public places or exposed in any other way to public view—		
	(i) if the superficial area is $\frac{1}{2}$ sq. metre or less per annum.	0	4	
	(ii) $\frac{1}{2}$ sq. metre to 1 sq. metre per annum	0	8	
	(iii) more than 1 sq. metre for each sq. metre or fraction thereof, per annum.	0	10	

No.	Nature of Instrument.	Stamp.		Party liable.
		Rs.	A.	
	Notices, signboards or name boards indicating a person's or firm's name and business and borne on his premises are exempt from stamp duty under item 40 or 41.			
42	Original copy of advertisement published in local newspapers or periodicals by private persons, or by Government on behalf of such persons, ...	0	4	Advertiser.
43	Ilmouhabers, certificates, attestations, declarations, affidavits ...	0	8	...
44	Copies of and extracts from Official entries and orders granted to private persons at their request if no fee for such copy or extract is otherwise provided for.	1	0	Person obtaining copy.
45	Counterpart or duplicate or other extra copy signed or sealed as the original; same fee as original but not to exceed Re. 1 ...	...		Person requiring copy.
46	Petitions, takrirs, reports, notes, memos, Mudhakkaras, presented to the Government ... [Exemption; see Schedule "C" No. 13c and (d).]	0	8	Signer.
47	Petition presented to His Majesty ...	1	0	Do.
48	Application by Government officials for leave, transfer pension, and resignation ...	0	8	Signer.
49	Expert reports issued on demand, for the estimation or modification of value of properties, rents or taxes ... [Exemption see Schedule "C" No. 13 (f).]	0	8	Person demanding.
50	Passes, Custom Permits, release bills, all passes issued gratis for transport of goods, tobacco, etc., and all licenses or Ilmouhabers standing for same also Vend licenses and all licenses issued by the authorities ...	0	1	Exporter and Vendor.
51	Original copy of Bills of Entry, Customs declarations, Raftiahs applications, and applications for refund.	0	8	Importer.
52	Inscriptions and endorsements on passes or Customs Certificates relative to articles exported or transported from one point to another of Iraq, testifying arrival of same to destination, as well as documents standing for same ... (In case of plurality of such inscriptions and endorsements, stamp will be affixed on the first) ...	0	1	Do.
53	Mazbatas, judgments, Hujjets, Elams, and decisions issued by the Council of Ministers or by all Courts, Councils and Commissions appointed by the Government and concerning private persons, as well as awards or reports by arbitrators or experts. [Exemption Schedule "C" No. 11b.]	1	8	Private persons.
54	Deeds of concordat, balance sheets (Schedule of assets and liabilities) presented to the courts ...	3	0	Party concerned.
55	Doctor's permit ...	5	0	Person receiving.
56	Lawyer's ...	5	0	Do.
57	Pharmacist's ...	5	0	Do.

No.	Nature of Instrument.	Stamp.		Party liable.
		Rs.	A.	
58	Other professions involving examination and admission ...	5	0	Person receiving.
59	Diploma of elementary superior (ibt'da'i) schools of the Government and of other schools of same degree.	1	0	Do.
60	Diploma of Secondary (Thanawi) Schools ...	2	0	Do.
61	.. of Superior (Aali) Schools ...	3	0	Do.
62	Each copy of draught, plan, sketch, remitted to the authorities for all sorts of constructions ...	0	6	Owner of construction.
63	Each draught, plan and sketch remitted by the authorities to contractors ...	0	6	Contractors.
64	Application forms for employment presented to Government ...	0	8	Petitioner.
65	Inscription relative to final approbation for all auctions.	0	2	Last bidder.
66	Official reports (Dhabtnama) of proceedings connected with farming of taxes and remitted to the farmers.	0	8	Farmer.
67	Subscription bills of societies supplying water, gas, and of similar societies ...	0	2	Society.
68	All other instruments and copies when presented to the authorities not enumerated in the fixed scale schedule and not liable to proportional tariff ...	0	2	Private person.

SCHEDULE "B."

PROPORTIONAL SCALE.

This schedule will apply only to Instruments relating to sums or property over Rs. 15 in value.

No.	Nature of Instrument.	Party liable.
	The following instruments are liable to the tariff set forth in Scale I.	
1	Acknowledgment of debt	Debtor.
2	Payments above Rs. 15 made by the Government ...	Private persons, firm.
3	Contract of loan	Borrower.
4	Undertaking to pay definite sum, other than such a deed of security or guaranty as is defined in Item 12 of Schedule "A."	Person giving undertaking.
5	Deed of security or guaranty as defined in Item 12 of Schedule "A" (including customs bonds) where the amount secured is for Rs. 5,000 or less.	Person giving the security or guaranty.
	If the amount secured exceeds Rs. 5,000 fixed duty is payable (see Schedule "A" Item 12).	
6	Wills specifying any sum (Those not specifying <i>vide</i> Schedule "A" Item 31).	Testator.
7	Release or surrender granted for consideration, other than a release of mortgage.	Person released.
8	Bills of exchange, promissory notes and other negotiable instruments payable after a fixed term.	Drawer.
	<i>Note</i> :—Bills of Exchange and promissory notes payable on demand and cheques are liable, to fixed stamp duty (see Schedule "A" Item 14).	
9	Agreements relating to deposit of title deeds, pawn or pledge to secure a debt, that is to say, any instrument evidencing an agreement relating to :— (1) The deposit of document constituting or being evidence of the title to any property whatever (other than a marketable security) ; or (2) The pawn or pledge of movable property, where such deposit pawn or pledge has been made by way of security for the re-payment of money advanced or to be advanced by way of loan or of an existing or future debt.	Person making the deposit, pawnor or pledger.
10	Lease including transfer of lease other than by way of sub-lease.	
	SCALE 1.	
	If the amount of the instrument exceeds Rs. 15 but does not exceed	Rs. As. 100 0 2
	" 100 " 200	0 3
	" 200 " 400	0 6
	" 400 " 600	0 9
	" 600 " 800	0 12

No.	Nature of Instrument.	Party liable.
	SCALE 1.— <i>contd.</i>	
	If the amount of the instrument exceeds Rs. 800 but does not exceed	Rs. As. 1,000 0 15
	" 1,000 " 1,200	1 2
	" 1,200 " 1,600	1 8
	" 1,600 " 2,500	2 4
	" 2,500 " 5,000	4 8
	" 5,000 " 7,500	6 12
	" 7,500 " 10,000	9 0
	" 10,000 " 15,000	13 8
	" 15,000 " 20,000	18 0
	" 20,000 " 25,000	22 8
	" 25,000 " 30,000	27 0
	" 30,000 " 40,000	36 0
	" 40,000 " 50,000	45 0
	" 50,000 " 60,000	54 0
	" 60,000 " 70,000	63 0
	" 70,000 " 80,000	72 0
	" 80,000 " 90,000	81 0
	" 90,000 " 1,00,000	90 0
	and for every additional Rs. 10,000 or part thereof	9 0
	ONE-QUARTER PER CENTUM.	
	SCALE 2.	
11	Tapu deeds granted on— (a) Mortgage (including further charge) (b) Succession (if probate has not been paid)	Mortgagor. Person succeeding.
12	Release of Mortgage	Mortgagor.
	ONE-HALF PER CENTUM.	
	SCALE 3.	
13	Tapu deeds granted on conveyance, whether with or without consideration.	Vendor or transferee.
14	Transfers, whether with or without consideration of— (a) Shares and debentures issued by Companies (b) Ships or shares in ships (c) Policies of Insurance	Transferee.

SCHEDULE " C "

EXEMPTIONS.

1. Acts of Government—
 - (a) Any instrument liable to stamp duty of which both parties are Government officials signing on behalf of their respective Departments.
 - (b) Memos. of subscription to bonds of loan issued by the Government.
 - (c) Treasury transactions between the Government and authorised Banks, all documents and notices, banknotes and shares issued by same on behalf of the Government.
 - (d) Mazbatas of elections and appointments.
 - (e) Ihbarnamas (Notifications) issued by the Government to private persons concerning all taxes and other state revenues.
2. Agricultural—
 - (a) Mortgage of a crop.
 - (b) Agricultural leases if rent reserved is under Rs. 250 per annum.
 - (c) Surrender or transfer of such lease.
 - (d) Instrument executed for purpose of securing repayment of loan advanced by Government to agriculturist, including instrument effected by a surety on behalf of an agriculturist.
3. Post Office—
 - (a) Receipt endorsed by payee on Postal Money Order.
 - (b) Acknowledgment by the addressee of receipt in registers or vouchers of Posts and Telegraph offices.
 - (c) Acknowledgments by Post Offices of the receipt of registered letters and parcels.
4. Railways and Inland Water Transport—
 - (a) Agreements for conveyance of goods (other than bills of lading).
5. Endorsements—
 - (a) Endorsements, acceptances, guarantees (aval) and acquittances made on negotiable instruments including bills of lading, way bills and delivery orders.
6. Deeds of Security, of Guaranty or of Suretyship, when required by, or given to, a Criminal Court or a Procurator General or the Police.
7. Originals or copies of records of the proceedings of Criminal Courts where such documents are issued to a person legally entitled thereto.
8. Mazbatas issued by Councils bearing approval or interpretation of previous Mazbatas. Mazbatas issued reiteratively by same.
9. Ilmouhabers. Certificates delivered by Imams, Mukhtars, Priests, or Rabbis, upon matters in regard to which they are obliged by order to issue such Ilmouhabers and Certificates.
10. Schools—
 - (a) Permits to start schools :
 - (b) Diplomas and Certificates of elementary normal schools.
11. Religious and benevolent establishments and needy persons—
 - (a) Ilmouhabers, certificates, attestations and declarations issued in favour of Mosques and all religious and benevolent establishments :
 - (b) Ilmouhabers, Mazbatas relative to pensions or relief to needy widows, orphans, and needy officials and all Mazbatas, certificates, sentences, Hujjets, ordinances in favour of needy persons :
 - (c) Receipts for relief given by needy persons, schools, and religious and benevolent institutions.

نحن ملك العراق

بناء على ما عرضه وزير الداخلية بوافق عليه مجلس الوزراء امرنا بما هو آت

الفصل الاول

تاسيس الجمعيات وادارتها

- ١ - يسمى هذا القانون قانون الجمعيات لسنة ١٩٢٢ .
 - ٢ - يطبق هذا القانون في العراق
 - ٣ - ان الجمعية الوارد ذكرها في هذا القانون هي الهيئة المولفة من عدة اشخاص موحدين معلوماتهم او مساعيتهم بغير قصد الربح وهي تشمل النوادي ايضا
 - ٤ - لا يجوز تاسيس جمعية بدون اذن الحكومة وهذا الاذن يستحصل بالكيفية المبينة في المادة الاتية وعلى كل لا يجوز اعطاء الاذن لتاسيس جمعية من الجمعيات الاتية .
 - ١ - الجمعية التي تنوي الى غرض منافع للقوانين والاداب العامة
 - ٢ - الجمعية التي لها مقاصد مخلة بالا من العلم او بتعامية البلاد
 - ٣ - الجمعية التي تقصد بث الشقاق بين العناصر العراقية المختلفة
 - ٤ - الجمعية التي تقصد تغيير شكل الحكومة المقررة
 - ٥ - الجمعية السياسية المؤسسة على اسس القوميات او المذاهب العراقية
 - ٦ - الجمعية السياسية المؤسسة بعنوان لا يستدل منه غرضها
 - ٧ - الجمعية السرية التي لا تبوح بقرنها الاساسي
 - ٥ - لا يجوز للاجانب ان يولفوا جمعية سياسية داخل العراق ولا ان ينضموا الى جمعية سياسية عراقية
 - ٦ - يجب على الذي يريد تاسيس جمعية ان يقدم الى وزارة الداخلية بيانا محتويا على
 - ١ - اسماء طالبي التاسيس وهم في الجمعيات السياسية لا يجوز ان يقل عددهم عن سبعة .
 - ٢ - بعنوان الجمعية
 - ٣ - مقاصدها على وجه التفصيل
 - ٤ - مركزها
 - ٥ - اسماء الذين تولف منهم لجنة الادارة وصفاتهم وعناوينهم
 - ٦ - صورة من نظام الجمعية الذي يراود وضعه .
- وهذا البيان يجب ان يكون مضمي من جميع القائمين بالمشروع ومن حملتهم جميع اعضاء لجنة الادارة التي تولف لأول مرة . ويجب ان يذكر في نظام الجمعية ان اعضائها يجب ان لا يكونوا دون العشرين من عمرهم ولا ساكنين من الحقوق الكفائية .
- ٧ - على وزير الداخلية في ظرف خمسة عشر يوما من وصول البيان اليه ان يصدر قراره في قبوله او رده او تعديله فاذا لم يصدر قراره او اصدر قرارا ببرد المشروع فالمرجع اليه ان يرفعوا الامر الى مجلس الوزراء ليقرر فيه قرارا قطعي .

او (١٥٠) ربية وفي حالة العود تشاعف هذه الفرامة .

١٨ - كل عضو من اعضاء الجمعية منع من كان مغوفا بتفتيش دفاتر الجمعية بموجب المادة الثانية عشرة (٣) من الدخول الي محل الجمعية وتفتيشه وكذلك من حاول امرا من هذه الامور او ساعد او حرض عليه يعاقب بفرامة تتراوح بين (١٠٠) و(٥٠٠) ربية .

١٩ - لا يمنع هذا القانون معاقبة اعضاء الجمعية عن الجرائم التي ارتكبوها بمقتضى احكام قانون العقوبات المرعى .

٢٠ - ان ما تريد الجمعية ان تقدمه الي وزير الداخلية يجب ان ترسله اليه راسا اذا كان مركز الجمعية في بغداد واذا كان مركزها خارج بغداد فيجب ان تقدمه اليه بواسطة المصرف والتهليفات والاخطارات التي ترسل الي الجمعية تعتبر واصلة اليها اذا تركت في مكتبها المسجل

الفصل الثاني

شخصية الجمعيات وتصرفاتها

٢١ - لكل جمعية مؤسسة وفق الطريقة المهيئة في الفصل السابق ان تمثل نفسها في المحاكم بمدة مدعي او مدعي عليه ولها ان تتصرف (١) في الاعانات التي تدفعها اليها الحكومة عند الحاجة والتبرعات الاخرى (٢) في الحصص النقدية التي يودعها اعضائها علي ان لا يزيد عن (٣٠٠) ربية سنويا (٣) في المحل المتخذ مركزا لها ومجتمعها لاجتماعها (٤) في الاموال غير المنقولة اللازمة لتحقيق اغراضها فقط . ولها ان تقوم بادارة هذه الخصوصيات وفقا لنظاماتها الخاصة .

٢٢ - يجب ان يصرح في نظام الجمعية باسماء الاشخاص المازولين بتعاطي المعاملات باسم الجمعية فالاستدعاءات التي تقدم التي تقدم عن الجمعية الي نواثر الحكومة والمحاكم والمجالس الرسمية يجب ان تكون مختومة بختم الجمعية الرسمي مع امضاء ممثلها .

٢٣ - لاعضاء الجمعية ان ينسحبوا عنها في اي وقت كان وان يكن قد اشترط عليهم سداد ذلك في نظام الجمعية علي ان يدفعوا الحصة النقدية التي استحققت عليهم لحين انسحابهم .

٢٤ - اذا انفسخت الجمعية براءه اعضائها او بمقتضى نظامها الداخلي او منعتمها الحكومة فان اموالها تصرف علي الجهة المعينة في نظامها المذكور واذا لم يكن فيه صراحة يتبع القرار القضائي تتخذ هيتها العامة .

٢٥ - يجوز ان تعتبر الجمعية خادمة للمنافع العامة بموجب قرار من مجلس الوزراء يصدر علي اقتراح الوزارة المختصة والحكومة بعد ذلك ان تبطل هذا الامتياز اذا رأت اسبابا قانونية ولهذا الجمعية ان تتعاطي جميع المعاملات المحقوقة التي لم يمنعها عنها نظامها الداخلي علي ان تراعي في ذلك احكام المادة العشرين من هذا القانون وليس لها ان تقبل هبة او وصية بدون اذن الحكومة واذا وهب لها مال غير منقول او اوسى لها به واذنت الحكومة بقبول الهبة او الوصية وكان المال المذكور غير سروري لمقاصد الجمعية يباع في المدة التي تعينها الحكومة بقرارها المتضمن القبول ويسلم بدله الي صندوق الجمعية .

٢٦ - ان الاسهم والتحويلات المحررة للحامل والتي تمتلكها الجمعية يجب ان تحول وتفيد باسمها او لامرها .

٢٧ - ينفذ هذا القانون من تاريخ نشره في جريدة الحكومة

٢٨ - الذي قانون الجمعيات القمطاني المورخ في ٢٩ رجب سنة ١٣٢٧

SCHEDULE "C"

EXEMPTIONS

تاييمها السلياة نيابة
١ - تاييمها السلياة نيابة
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MAXIMUM WEIGHT FOR PATTERN AND SAMPLE
PACKETS 500 GRAMMES.

- (d) *Blind literature Packets* :—
- | | | | |
|---|-----|-----|---|
| For a packet not exceeding 500 grammes in weight | ... | ... | ½ |
| For a packet exceeding 500 grammes but not exceeding 2,500 grammes | ... | ... | 1 |
| For a packet exceeding 2,500 grammes but not exceeding 3,000 grammes. | ... | ... | 2 |
- (e) *Registration Fee*—
- | | | | |
|--|-----|-----|---|
| For each article registered | ... | ... | 3 |
| Acknowledgment Fee for each article registered | ... | ... | 1 |
- (f) *Certificate of Posting*—
- | | | | |
|---|-----|-----|---|
| For every three Letters, Postcards or Packets posted by the sender at the same time | ... | ... | 1 |
|---|-----|-----|---|

FOREIGN SERVICE.

All countries including United Kingdom, India and British Possessions.

- (a) *Letters* :—
- | | | | |
|---|-----|-----|----|
| For a letter not exceeding 20 grammes | ... | ... | 3 |
| For every additional 20 grammes up to 2,000 grammes | ... | ... | 1½ |
- (b) *Postcards*—
- | | | | |
|-----------------------|-----|-----|----|
| For a single Postcard | ... | ... | 1½ |
| For a reply Postcard | ... | ... | 3 |
- (c) *Books and Printed Papers*—
- | | | | |
|---|-----|-----|----|
| For every 50 grammes or part of that weight | ... | ... | 1½ |
|---|-----|-----|----|
- (d) *Commercial Papers, Patterns and Sample Packets*—
- | | | | |
|--|-----|-----|----|
| For first 100 grammes or part of that weight | ... | ... | 3 |
| For every additional 50 grammes or part of that weight | ... | ... | 1½ |

MAXIMUM WEIGHT FOR COMMERCIAL PAPERS AND OTHER PRINTED MATTERS
2,000 GRAMMES.

MAXIMUM WEIGHT FOR SAMPLES AND PATTERN PACKETS 500 GRAMMES.

- (e) *Blind Literature Packets*—
- | | | | |
|--|-----|-----|---|
| For a packet not exceeding 500 grammes in weight | ... | ... | ½ |
| For every additional 500 grammes and up to 2,500 grammes | ... | ... | ½ |
| For a packet exceeding 2,500 grammes and up to 3,000 grammes | ... | ... | 3 |
- (f) *Registration Fee*—
- | | | | |
|--|-----|-----|---|
| For each article registered | ... | ... | 3 |
| Acknowledgment Fee for each article registered | ... | ... | 3 |

THE FOLLOWING FEES SHALL BE PAYABLE, WITH EFFECT FROM 1ST APRIL, 1922
ON MONEY ORDERS ISSUED :—

INLAND MONEY ORDERS.

Every ten rupees or fraction thereof	2
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FOREIGN RUPEE MONEY ORDERS.

Every ten rupees or fraction thereof	3
Advice of payment	2

STERLING MONEY ORDERS.

As notified from time to time.

THE RATES OF POSTAGE ON PARCELS SHALL BE AS FOLLOWS, WITH EFFECT
FROM 1ST APRIL, 1922 :—

INLAND.

For every 1,000 grammes (2 lbs.) or part of that weight	...	...	6
For every additional 1,000 grammes	...	...	6
Registration Fee (compulsory)	...	...	3

FOREIGN.

(a) *India.*

			Rs. a. p.
For a parcel not exceeding 3 lbs. 1½ Kilo	...	...	1 4 0
" " " 7 " 3 Kilos	...	...	2 8 0
" " " 11 " 5 Kilos	...	...	3 12 0

(b) *All other countries including United Kingdom and British Possessions International rates as published from time to time.*

3. The Minister of Communications and Works is charged with the execution of this Law.

Made at Baghdad this 29th day of Dhil Qaada, 1340 and 24th day of July, 1922.

FAISAL.

Prime Minister,
ABDUL RAHMAN.

Minister of Comms. & Works,
SABIH.

THE 'IRAQ ARMY (EXECUTION OF SENTENCES) LAW.

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted by the Minister of Defence and with the concurrence of the Council of Ministers, do hereby order as follows :—

- This Law may be called "The 'Iraq Army (Execution of Sentences) Law." It provides for the execution of sentences awarded by Courts-Martial and Criminal Courts against persons subject to the Military Law of 'Iraq.
- In this Law
 - The expression "Commanding Officer" shall include the officer in command of the unit to which the offender belongs or such other officer as may be prescribed.
 - The expression "Court" shall include a Court of Sessions or a Single Magistrate or a Bench with the Powers of a Magistrate.
 - The expression "Court-Martial" means a Court established under the Military Law for the time being in force in 'Iraq.
- If a person subject to Military Law be sentenced by a Court-Martial or Criminal Court to death by hanging, he shall be forthwith committed to the Civil Prison there to await execution of the sentence according to law.
- Sentences of imprisonment awarded by Courts-Martial or Criminal Courts against persons subject to the Military Law of 'Iraq shall be executed as follows :—
 - a sentence of simple imprisonment of any duration shall be served in military custody;
 - a sentence of penal servitude or of rigorous imprisonment exceeding three months shall be served in the Civil Prison;

(c) a sentence of rigorous imprisonment not exceeding three months shall be served in military custody. Provided that the offender's commanding officer may, at his discretion, order that the sentence be served in a civil prison.

5. When a person subject to the Military Law of 'Iraq is to be committed to the Civil Prison by the Military authorities he shall be sent there under military escort together with a warrant from the offender's commanding officer addressed to the officer in charge of the civil prison, setting forth particulars of the sentence and requiring him to keep the offender in custody.

6. If a person subject to the Military Law of 'Iraq be sentenced by a Criminal Court he shall be committed forthwith to the civil prison unless the sentence is of simple imprisonment for any duration or of rigorous imprisonment not exceeding three months, in which cases he shall be forthwith delivered to the Military authorities to be dealt with in accordance with Section 2 (a) and (c) hereof.

7. If a sentence of imprisonment awarded by a Criminal Court be reduced or enhanced on appeal then, in order that the amended sentence may be executed in accordance with the provisions of Section 2 hereof.

(a) If it is necessary to transfer the offender from military custody to the civil prison, the court shall require the offender to be brought before it and shall commit him to the civil prison.

(b) If it is necessary to transfer the offender from the civil prison to military custody, the Court shall send a warrant to the officer in charge of the prison requiring him to hand over the offender to the Military authorities and shall notify the Military authorities of the intended transfer. On receipt of such notice the Military authorities shall send an escort to the civil prison to receive the offender. Provided that if the amended sentence be of rigorous imprisonment not exceeding three months and the offender's commanding officer order that the sentence be served in the civil prison he shall so notify the court and the officer in charge of the prison and the offender shall remain in the civil prison.

8. This Law shall come into force from the date of its publication in the *official Gazette*. The Ministers of Interior, Justice and Defence are charged with the execution of this Law.

Made at Baghdad this 3rd day of Dhil Hijjah, 1340, and 27th day of July, 1922.

FAISAL.

<i>Prime Minister,</i>	<i>Minister of Defence,</i>
'ABDUL RAHMAN.	JA'AFAR AL ASKARI.
<i>Minister of Justice,</i>	<i>Minister of Interior,</i>
'ABDUL MUHSIN AL SA'ADUN.	TAWFIQ AL KHALIDI.

WE HAVE ISSUED THIS OUR ROYAL IRADAH.

In pursuance of the resolution of the Council of Ministers.

For the convocation of a Constituent Assembly to decide on the following:—

- (1) A Constitutional Law for the State of 'Iraq.
- (2) An Electoral Law for the Chamber of Deputies.
- (3) The Anglo-Iraq Treaty.

and

For the beginning of the elections with effect from the 1st of Rabi' Al Awwal, 1341, and 24th October, 1922, in accordance with the Provisional Regulations for the election of the Constituent Assembly dated the 5th Rejab, 1340, and 4th March, 1922.

The Minister of Interior is charged with the execution of this 'Irada.

Done at Baghdad this 19th day of October, 1922, and 26th Safar, 1341.

AISAL.

<i>Minister of Interior,</i>	<i>Prime Minister,</i>
'ABDUL MUHSIN AL SA'ADUN.	'ABDUL RAHMAN.

ADDENDUM (No. 2) TO PROVISIONAL REGULATIONS FOR THE ELECTION OF THE CONSTITUENT ASSEMBLY.

WE HAVE ISSUED THIS OUR ROYAL IRADA.

Pursuant to the decision of the Council of Ministers.

For the amendment of Section 3 of Chapter I of the Provisional Regulation for the election of the Constituent Assembly by changing the sentence:

Hillah (3) to Hillah (1) and Diwaniyah (2).

The Minister of Interior is charged with the execution of this Irada.

Done at Baghdad this 28th day of Safar, 1341, and 21st day of October, 1922.

FAISAL.

<i>Prime Minister</i>	'ABDUL RAHMAN.
<i>Minister of Interior</i>	'ABDUL MUHSIN AL SA'ADUN.
<i>Minister of Finance</i>	SASSOON.
<i>Minister of Justice</i>	TAWFIQ AL KHALIDI.
<i>Minister of Coms. & Works</i>	SABIH.
<i>Minister of Awqaf</i>	FADHIL.
<i>Minister of Defence</i>	(absent)
<i>Minister of Education</i>	Ditto.

THE 'IRAQ ARMY (HALF PAY) LAW, 1922.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Defence and with the concurrence of the Council of Ministers do hereby decree as follows:—

1. This Law may be called the 'Iraq Army (Half Pay) Law, 1922.

It provides for the placing of officers of the 'Iraq Army on half pay or unemployed pay under the circumstances hereinafter mentioned.

2. In this Law the expression "Minister of Defence" shall mean the Minister of Defence for the time being or some person duly authorized by him in that behalf.

"Half pay" shall include unemployed pay.

"Officer" shall mean a commissioned officer in the 'Iraq Army.

3. An officer may be placed on half pay for the following reasons:—

- (a) That he is medically unfit to perform his duties.
- (b) That he is inefficient in the performance of his duties.
- (c) That he is surplus to the authorized establishment of Officers.

4. No officer shall be placed on half pay unless an order to that effect shall first have been issued by the Minister of Defence.

Such order shall only be issued under the following circumstances:—

(a) In the case mentioned in para. 3 (a) hereof in pursuance of the report by a Medical Board that the officer concerned is medically unfit to perform his duties.

(b) In the case mentioned in para. 3 (b) hereof, in pursuance of a report by the Chief of the General Staff that the officer concerned is inefficient in the performance of his duties.

(c) In the case mentioned in para. 3 (b) and (c) hereof, if the officer concerned has passed through the 'Iraq Military College and no vacancy exists in the authorized establishment of officers. Provided that no order shall be made in this case if the number of officers on half pay at the time amounts to 10 per cent. of the total number of officers on the authorized establishment.

5. Period.—The period during which half pay may be drawn will not exceed one year. At the end of this period the officer concerned will revert to pension or be retired from the Army.

6. Pay of Officers.—Officers of all services placed on half pay will draw half the pay of the lowest substantive rank held during the 12 months preceding the date of the order placing them on half pay.

7. Pay inadmissible whilst employed in another Government Department.—An officer on half pay may, with the approval of the Minister of Defence, accept employment in another Government Department, but will not draw half pay during the period of such appointment.

8. Date from which pay is drawn.—Half pay will be drawn from the date of the order of the Minister of Defence placing an officer on half pay.

9. Discipline.—An officer on half pay will remain under the same discipline as if he were on full pay and he may not engage himself in trade or any employment unbecoming the profession to which he belongs.

10. Uniform.—An officer on half pay except when sent for by 'Iraq Army Headquarters or by an Officer Commanding a district or station shall not be obliged to wear uniform, but he is strictly forbidden to dress partly in uniform and partly in plain clothes.

When attending reviews and parades as a spectator he will wear the same order of dress as the officers on parade.

11. Officers reporting themselves.—An officer on half pay will report himself once in every three months personally to the Officer in Charge of the Recruiting Centres nearest to his place of residence.

Officers Commanding, Recruiting Centres, will report to 'Iraq Army Headquarters and the Accounts Officer the names of all officers so reporting themselves.

12. Place of residence and change of residence.—The names of all officers who are placed on half pay and their addresses and the date of the order placing them on half pay will be published in the 'Iraq Army Gazette. Whenever an officer changes his place of residence, he must notify the fact in writing both to the Accounts Officer and 'Iraq Army Headquarters. An officer who desires to travel or reside for any period exceeding 30 days away from his usual place of residence, will apply for leave to 'Iraq Army Headquarters. Authority to change residence and the Officers' new address will then be published in the 'Iraq Army Gazette.

13. Precedence on return from half or unemployed pay.—If an officer for any cause, be subsequently brought back to full pay within a year of being placed on half pay, he shall for precedence take the original position, in relation to officers on full pay, held by him when placed on half pay. He will not return to the Army in a higher rank than that which he held when placed on half pay.

Provided that when an officer is placed for disciplinary reasons on half pay and remains there for 6 months being brought back to full pay, he shall be placed at the bottom of the Roll of Officers of his Rank.

14. The Minister of Defence may make rules prescribing:

- (a) The constitution and convening of Medical Boards and the circumstances under which the same shall be applied for.
- (b) The manner of submitting reports to the Chief of the General Staff.
- (c) All other matters necessary for the proper execution of this Law.

15. This Law shall come into force from the 1st October, 1922.

16. The Minister of Defence is charged with the execution of this Law.

Done at Baghdad this 25th day of October, 1922 and 3rd day of Rabi' al Awwal 1341.

FAISAL.

Minister of Defence,

JAFAR AL ASKARI.

Prime Minister,

ABDUL RAHMAN

AMENDMENT TO THE LAW AS TO THE LIMITATION OF AGE OF OFFICERS OF THE 'IRAQ ARMY.*

Section 1.—Section 2 of the Ottoman Limitation of Age Law, dated 8th Jamadi al Akhar, 1327, is amended by the extension of the age limit of the Muqaddam and Rais to fifty years.

Section 2.—Pending the enactment of a new law of Pensions, pensions of officers of the 'Iraq Army shall be fixed according to the scale applying to the Ottoman Army under the law of 9 Ramadhan, 1332.

Section 3.—The Ministers of Finance and Defence are charged with the execution of this law with effect from the date of its publication in the Official Gazette.

Made at Baghdad this 26th day of October, 1922, and 4th day of Rabi' al Awwal, 1341.

FAISAL.

Prime Minister,
'ABDUL RAHMAN.

Minister of Finance,
SASSOON.

Minister of Defence,
JA'FAR AL ASKARI.

APPENDIX TO CUSTOMS LAW, 1922 OF 18TH APRIL 1922.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Article 1.—Paragraph 2, Article 1 of the Customs Law, 1922, of the 18th April, 1922, shall be amended as follows:—

“2. Cinematographic Films.

A tariff rate of 3 annas per foot shall be fixed for levy of 20% duty in the case of Cinematograph Films which have been used previous to importation into 'Iraq (whether on hire or bought), 20% *ad valorem* duty shall only be applied to previously unused films.”

Article 2.—The Minister of Finance is charged with the execution of this Law.

Done at Baghdad the 28th day of October, 1922 and 6th day of Rabi' al Awwal, 1341.

FAISAL.

Prime Minister,
ABDUL RAHMAN.

Minister of Finance,
SASSOON.

THE COURTS PROCLAMATION AMENDMENT LAW, 1922.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Justice and with the concurrence of the Council of Ministers, do hereby decree as follows:—

1. This law may be cited as the Courts Proclamation Amendment Law, 1922.

2. In this law the expression “agricultural land” shall not include “land planted with trees.”

* See law dated 21st July, 1923.

3. Section 12 of the Courts Proclamation of the 28th December, 1917, is repealed and the following substituted:—

“ 12 (i) Neither the Civil Courts nor the Muhammadan Courts shall give any judgment involving a decision as to the ownership of agricultural land in the Liwas of Muntafiq and Kirkuk unless a certificate has been signed by the Minister of the Interior or an official authorized by him that there is no objection to the suit being decided.

(ii) If any action involving a decision as aforesaid is brought before a Civil or Muhammadan Court, the Court shall, after taking plaint fees, summon the parties and hold a preliminary enquiry and shall then adjourn the proceedings and shall forward to the Mutasarrif of the Liwa in which the land is situated, a statement of the points of the Liwa in the case and shall request that a decision be given at issue in the case and shall request that a decision be given whether the case shall be decided or not. On receipt of the information the Mutasarrif will forward the report of the Court to the Minister of the Interior or other official authorized by him, or shall otherwise deal with the application as may be directed by the Minister of the Interior.

(iii) If the Minister of the Interior or other officer authorized by him in that behalf shall refuse permission for the case to be decided the case shall be dismissed and the plaint fees be returned to the plaintiff.

If the Minister of the Interior or other officer authorized by him in that behalf shall give his permission for the case to be decided, the case shall be heard and decided according to the law.

(iv) An action brought against a defendant in possession which is dismissed in accordance with the provisions of sub-section (iii) hereof shall be deemed to interrupt the possession of the defendant and the periods of time prescribed by Sections 1660, 1661 and 1662 of the Mejallah and by Sections 20 and 78 of the land Code shall be deemed to begin afresh from the date of the bringing of the action.”

4. This law shall come into force from the date of its publication in the *Government Gazette*.

5. The Ministers of the Interior and Justice are charged with the execution of this law.

Made at Baghdad this 10th Rabi' Awal, 1341, and 1st day of November, 1922.

FAISAL.

Prime Minister,
ABDUL RAHMAN.

Minister of Justice,
TEWFIQ AL KHALIDI.

Minister of Interior,
ABDUL MUHSIN AL SAADUN.

THE BASRAH LAWS (REPEAL) LAW, 1922.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Minister of Justice and with the concurrence of the Council of Ministers, do hereby decree as follows:—

1. This law may be cited the “ Basrah Laws (Repeal) Law, 1922.”
2. In this Law the expression Basrah Wilayet, shall mean the Liwas of Basrah, Muntafiq and 'Amarah.

3. The Indian Succession Act (X of 1865) as amended by Acts XXI of 1865, XXIV of 1867, VII of 1870, XXI of 1870, XIII of 1875, II of 1877, XV of 1877 (Schedule I), VI of 1881, VI and VII of 1889, II of 1890, XII of 1891, VI of 1900, VII of 1901, V of 1902 and VIII of 1903, which was applied to the Basrah Wilayet by the 'Iraq Occupied Territories Code, 1915, and was continued in force by the Basrah Courts Amalgamation Proclamation, 1918, shall not apply to the Basrah Wilayet after the 15th day of November, 1922.

4. Matters connected with the succession to and the administration of the estates of non-Moslem 'Iraq subjects, who shall die on or after the 15th November, 1922, whether domiciled in the Basrah Wilayet, or domiciled outside the Basrah Wilayet and leaving property within the Basrah Wilayet, shall be governed by the provisions of the Courts Proclamation, dated the 28th December, 1917, as amended by the Courts (Revision) Proclamation, 1921, and by the Civil Courts Rules, dated the 22nd February, 1918, as amended by the Courts (Revision) Rules, 1921.

5. The Minister of Justice is charged with the execution of this Law.

Made at Baghdad this 1st day of November, 1922, and 10th day of Rabi' al Awwal, 1341.

FAISAL.

Prime Minister,
ABDUL RAHMAN.

Minister of Justice,
TEWFIQ AL KHALIDI.

WE, KING OF 'IRAQ,

Pursuant to the proposal of our Minister of Defence and with the concurrence of the Council of Ministers, do hereby order as follows:—

The following shall be added as Section 9 (a) to the 'Iraq Army Proclamation, dated 11th August, 1921:—

“ 9 (a) Officers Commanding Stations or acting as Commanders of Stations may punish Officers under their command who are below the rank of Muqaddam with a fine not exceeding seven days' pay.”

The Minister of Defence is charged with the execution of this Irada.
Made at Baghdad this 4th day of November, 1922, and 13th day of Rabi' al Awwal, 1341.

FAISAL.

Prime Minister,
ABDUL RAHMAN.

Minister of Defence,
JA'FAR AL ASKARI.

THE UNREGISTERED SALES AMENDMENT LAW, 1922.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Minister of Justice and with the concurrence of the Council of Ministers, do hereby decree as follows:—

1. This Law may be called the 'Unregistered Sales Amendment Law, 1922'.

2. Section 9 of the Unregistered Sales Law, 1922, is hereby repealed and the following substituted:—

“ The fees payable on the registration of an unregistered document under this law shall be calculated according to the ordinary scale if such registration is applied for before the 1st day of April, 1923. If registration be not applied for until on or after such date then the fees payable on registration shall be double the ordinary scale.

In districts where the Tapu Office shall not open for the registration of transactions until after the 30th day of September, 1922, applications for registration shall be presented within six months after the date of opening and double fees shall be payable on any registration not applied for within that period.”

3. The Minister of Justice is charged with the execution of this Law.

Made at Baghdad this 25th day of November, 1922 and the 5th day of Rabi' Al Thani, 1341.

FAISAL.

Prime Minister and Acting Minister of Justice
ABDUL MUHSIN.

THE COURTS PROCLAMATION AMENDMENT LAW (NO. 2)
1922.

WE, KING OF 'IRAQ,

Pursuant to the proposal submitted by the Acting Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law may be called The Courts Proclamation Amendment Law (No. 2), 1922.

2. There shall be added to Section 7 of the Courts Proclamation, dated the 28th December, 1917, as amended by the Courts (Revision) Proclamation, dated the 14th day of May, 1921, a further sub-section (iii) as follows:—

(7) (iii) The President of the Court of Cassation or a Judge of the Court of Cassation authorized by him may of his own accord or at the request of any party to the case call for the record of any proceeding in execution and may refer the same to the Court of Cassation. Subject to the rules of Court, the Court of Cassation may rescind or vary any order made in such proceeding in execution and may pass such orders therein as it may consider just."

3. This Law shall come into force on the date of its publication in the *Government Gazette*.

4. The Acting Minister of Justice is charged with the execution of this Law.

Made at Baghdad this 9th day of December, 1922, and 19th day of Rabi' al Thani, 1341.

FAISAL.

Prime Minister and Acting Minister of Justice,
ABDUL MUHSIN.

THE 'IRAQ ARMY (LEGAL PROCESS) LAW, 1922.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Defence and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law may be cited the 'Iraq Army (Legal Process) Law, 1922.

2. For the purpose of this Law—

- (a) the word "soldier" shall include every officer, non-commissioned officer and men gazetted to or enlisted in the 'Iraq Army;
- (b) the expression "Court of Law" shall be deemed to include every Court other than a Court deriving authority under Military Law;
- (c) the word "offence" shall include crimes, misdemeanours and contraventions but shall not include offences arising out of the non-fulfilment of contracts for civil employment;
- (d) the word "unit" shall mean a battalion, regiment or battery and such other formation that may be declared by the Ministry of Defence to be a unit;
- (e) the word "pay" shall include allowances.

3. A soldier of the 'Iraq Army shall not be liable to be taken out of the Army by any process, execution or order of any Court of Law or otherwise or to be compelled to appear in person before any Court of Law, except in respect of the following matters or one of them, that is to say:—

- (a) on account of a charge of or conviction for any offence, or
- (b) on account of any debt, damages or sum of money when the amount exceeds Rs. 500 over and above all costs of suits.

Provided that nothing herein shall prevent any Court of Law from compelling the attendance of any soldier required as a witness before it in any Criminal or Civil Suit.

4. Any assignment of pay or pension by a soldier of the 'Iraq Army shall be absolutely void.

5. Any person having cause of action against a soldier of the 'Iraq Army may, notwithstanding anything in this Law after due service of summons upon him in the manner set out in Article 9 hereof, proceed in such action to judgment and have execution other than against the person, pay, arms, clothing or other regimental necessaries or government property of such soldier, subject in the case of pay to the provisions of the two following articles.

6. The pay of a soldier to the extent of one-quarter thereof shall be liable to attachment on a judgment of a Court for maintenance of the wife or wives or child or children of the blood of such soldiers.

7. The pay of any officer to the extent of one-quarter thereof shall be liable to attachment on judgments of Courts of Law in respect of debts contracted before the date of the coming into force of this Law, and such attachment may be in addition to the attachment for maintenance mentioned in the preceding article, provided that no attachment under the provisions of this article shall be made after the 1st day of June, 1923.

8. No authority other than military, shall arrest a soldier unless he is taken "*flagrante delicto*." In such cases the soldier shall be handed over to military custody as soon as possible.

9. If any authority, other than military, requires the appearance before it of a soldier of the 'Iraq Army it will do so through the Officer Commanding the station where the soldier is at the time or through the Commanding Officer of the unit to which he belongs. The service of summons, notices and other documents will be effected in the same manner.

10. This Law shall come into force on the date of its publication in the *Government Gazette*.

11. The Ministers of Interior, Justice and Defence are charged with the execution of this Law.

Made at Baghdad this 9th day of December, 1922, and 19th day of Rabi' al Thani, 1341.

FAISAL.

Prime Minister, Acting Minister of Defence, Acting Minister of Justice,
ABDUL MUHSIN. NURI AL SA'ID. 'ABDUL MUHSIN.

Minister of Interior,
NAJI AL SUWAIDI.

LAW FOR THE MAINTENANCE OF PUBLIC ROADS.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Communications and Works and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law may be called the "Law for the Maintenance of Public Roads."

2. The words "public roads" shall mean any kind of road which comes within the definition of Section 1 paragraphs (i), (ii) and (iii) of the Ottoman Law of Roads and Bridges, dated the 26th day of August, 1869, and 18th day of Jamad al Awwal, 1286.

3. No person is allowed to construct any culvert, canal or syphon or to carry out any work on the public roads or to interfere with the free passage thereof by flooding the same with water or otherwise encroach on the same without the written consent of the Ministry of Communications and Works or an official authorized in this behalf.

4. Culverts, or syphons over or in private water channels must be constructed and maintained by the owners thereof or by the Ministry of Communications and Works at their expense. The design and construction of such culverts or syphons shall be determined by the Ministry of Communications and Works with due regard to the agricultural and transport requirements of the locality.

5. An official authorized in this behalf may, on receiving an application, grant immediate permission for the erection of a temporary culvert built of palm logs or timber, subject to such culvert being well covered with earth and of such strength, dimension and inclined slopes as to suit the means of transport which will probably make use of it.

6. If, upon inspection of the culverts, it appears that any of them is unsatisfactory owing to its manner of construction or insufficient strength, the cultivators responsible therefor shall be warned to repair it or to replace it within a period not exceeding one week by a new culvert of such design and arrangement as may be ordered by the Ministry of Communications and Works or an official authorized in this behalf. If they fail to do so within the appointed time the Ministry may carry out the work required at the expense of the responsible cultivators.

7. In case of an urgent need affecting the safety of communication the Ministry of Communications and Works may itself erect culverts over private water channels across public roads and may recover from the owner of such channels all expenses in this connection, unless such culverts were erected for the sole benefit of the Government.

8. In the case of works carried out by the Ministry of Communications and Works as mentioned in Sections 6 and 7 the local Government representative shall be responsible for the recovery from the cultivators concerned of any expenses claimed by the said Ministry.

9. Shall be punishable with a fine not exceeding Rs. 500 any one who
(a) carries out any of the works mentioned in Section 3 without Government permission,
(b) fails to comply with the instructions given to him under Sections 4 and 5 in connection with the erection of permanent or temporary culverts,
(c) fails to replace any unsatisfactory culverts within the time appointed.

Such fine shall be in addition to any expenses payable by such persons, which have previously been paid by the Government.

10. The Minister of Communications and Works may issue instructions regarding the inspection of culverts or other works as aforesaid, the manner of serving notices necessary in connection with this Law and all other purposes which may tend to facilitate the application of this Law.

11. This Law shall come into force from the date of its publication in the *Government Gazette*.

12. The Ministers of Interior, Justice and Communications and Works are charged with the execution of this Law.

Made at Baghdad this 14th day of December, 1922, and 24th day of Rabi' al Thani, 1341.

	FAISAL.		<i>Minister of Communi-</i>
<i>Prime Minister and</i>		<i>Minister of Interior,</i>	<i>cations and Works,</i>
<i>Acting Minister of Justice,</i>		NAJI AL SUWAIDI.	AL HASHIMI.
ABDUL MUHSIN.			

AMENDMENT OF THE 'IRAQ ARMY PROCLAMATION.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Acting Minister of Defence and with the concurrence of the Council of Ministers, do hereby decree as follows:—

There shall be added to Section 9 of the 'Iraq Army Proclamation, dated 11th August, 1921, a further paragraph (viii), as follows:—

“(viii) Dismissal from the Army on the ground of such papers of enquiry as may be submitted by the unit to which the soldier belongs. But if the period of services of a soldier exceeds three months he shall not be dismissed from the Army without a previous decision of a Military Court given after due trial.”

Done at Baghdad this 18th day of December, 1922 and 28th day of Rabi' al Thani, 1341.

	FAISAL.	<i>Acting Minister of Defence,</i>
<i>Prime Minister,</i>		NURI AL SA'ID.
ABDUL MUHSIN.		

THE KODA TAX LAW.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby decree as follows:—

1. With effect from the beginning of the financial year 1923, Koda Tax shall be collected at Re. 1-8 per each camel and buffalo and annas 12 per sheep or goat.

2. This Law shall be applied to Koda Taxes, the demand of which will be made on 14th February, 1923.

3. The Minister of Finance is charged with the execution of this Law.

Done at Baghdad this 30th day of December, 1922 and the 10th day of Jamad-al-Ula, 1341.

FAISAL.

Prime Minister,
ABDUL MUHSIN.

Minister of Finance,
SASSOON.

THE PASSPORT REGULATIONS AMENDMENT LAW, 1923.*

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Acting Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law may be called the “Passport Regulations Amendment Law, 1923.”

2. The words, “and may in addition be deported from the limits of Mesopotamia” shall be added at the end of Section 7 of the Mesopotamia Passport Regulations, 1919 of the 24th October, 1919.

3. The words “and may in addition be required to remove himself from the limits of Mesopotamia” shall be deleted from Section 8 of the said Regulations.

4. This Law shall come into force with effect from the date of its publication in the *Government Gazette*.

5. The Minister of Interior and the Acting Minister of Justice are charged with the execution of this Irada.
Jamad-al-Ula, 1341.

Done at Baghdad this 6th day of January, 1923 and the 17th day of Jamad-al-Ula, 1341.

FAISAL.

Minister of Interior,
NAJI AL SUWAIDI.

Prime Minister and Acting Minister of Justice,
'ABDUL MUHSIN.

THE BAGHDAD PENAL CODE (AMENDMENT) LAW, 1923.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law may be called the “Baghdad Penal Code (Amendment) Law, 1923.”

(* See 'Iraq Passport Law of the 6th June, 1923.

2. There shall be added after section 126 of the Baghdad Penal Code a new section as follows:—

126 A. Whoever contravenes the Bye-laws or orders issued by a Municipal Council acting within the limits of the authority conferred upon it by law, shall be punished with imprisonment not exceeding 10 days or with fine not exceeding 40 rupees.

Provided that no charge shall be laid under this section in respect of any offence for which provision is made by another section of this Code.

3. Sections 65 and 66 of the Municipal Law of the 27th Ramadan, 1294, are hereby repealed.

4. This Law shall come into force with effect from the date of its publication in the Government *Official Gazette*.

5. The Minister of Justice is charged with the execution of this Law.

Done at Baghdad this 15th day of January, 1923 and 26th day of Jamad al-Ula, 1341.

FAISAL.

Prime Minister,
‘ABDUL MUHSIN.

Minister of Justice,
NAJI AL SUWAIDI.

THE EXECUTION (AMENDMENT) LAW, 1923.

WE, KING OF IRAQ,

Pursuant to the proposals submitted by the Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law may be called “The Execution (Amendment) Law, 1923.”

2. Section 131 of the Execution Law is hereby repealed and the following substituted:—

“A judgment debtor on whom a notice has been served, must submit to the execution officer a proposal for the settlement of the amount decreed, according to his means. If he fail to do this he will be brought before the President and warned. If thereafter he shall fail to present a proposal as required the President shall order him to be imprisoned.

If the judgment creditor does not accept the proposal of the judgment debtor the latter shall be brought before the President and the President shall call on the judgment creditor to prove that the judgment debtor is able to pay more than he has proposed. If he prove this to the satisfaction of the President and thereafter the judgment debtor shall refuse to increase his offer in accordance with his proved means the President shall order him to be imprisoned. The imprisonment of the judgment debtor shall not bar or suspend the right of the judgment creditor to recover the amount decreed out of the property of the judgment debtor.

3. This Law shall come into force with effect from the date of its publication in the Government *Official Gazette*.

4. The Minister of Justice is charged with the execution of this Law.

Done at Baghdad this 15th day of January, 1923 and the 26th day of Jamad-al Ula, 1341.

FAISAL.

Prime Minister,
‘ABDUL MUHSIN.

Minister of Justice,
NAJI AL SUWAIDI.

THE CIVIL PROCEDURE CODE (AMENDMENT) LAW, 1923.

WE, KING OF IRAQ,

Pursuant to the proposals submitted by the Minister of Justice and with the concurrence of the Council of Ministers, do hereby decree as follows:—

1. This Law may be called the “Civil Procedure Code (Amendment) Law, 1923.”

2. In Section 26 of the Code of Civil Procedure the words “Ministry of Foreign Affairs” shall be *deleted* and the words “Ministry of Justice” substituted.

3. Section 32 of the Code of Civil Procedure is hereby *repealed* and the following substituted:—

“32—For the attendance of persons resident outside Iraq such time will be allowed as will give the person served with the summons a reasonable opportunity of attending on the date fixed. In computing such time the following periods will be observed as a general rule.

(a) For persons resident in Abadan and Mohammerah, a period of from one to two months.

(b) For persons resident in India, Egypt, Syria, Palestine and all parts of the Arabian Peninsula and all countries adjacent to Iraq, a period of from two to four months, except as above mentioned.

(c) For persons resident in other countries a period of from four to eight months.

The abovementioned periods may be extended in any case in which, owing to postal or other difficulties of communication, the Court may consider that a longer period is necessary.”

4. This Law shall come into force from the date of its publication in the Government *Official Gazette*.

5. The Minister of Justice is charged with the execution of this Law.

Made at Baghdad this 18th day of January, 1923 and the 29th day of Jamad-al-Ula, 1341.

FAISAL.

Prime Minister,
‘ABDUL MUHSIN.

Minister of Justice,
NAJI AL SUWAIDI.

IRADA AMENDING THE CIVIL COURTS RULES.

WE HAVE ISSUED THIS OUR ROYAL IRADA,

Pursuant to the proposals of the Minister of Justice, and with the concurrence of the Council of Ministers under the provisions of Section 23 of the Courts Proclamation of the 28th December, 1917, as amended by the Courts (Revision) Proclamation, 1921.

For the cancellation of Sections 4 and 5 of the Civil Courts Rules, 1918, dated 22nd February, 1918, as amended by the Courts (Revision) Rules, 1921, dated 15th May, 1921, and the substitution of the two following Sections:—

“4. In any suit relating to matters of personal status as defined by the Courts Proclamation* the President of a Court of First Instance or a Judge authorized by him in that behalf may hear and decide the same with all the powers of a Court of First Instance and his decisions and judgments in such suits shall have the effect of decisions and judgments of a Court of First Instance.”

“5. Before the hearing of a suit on its merits the President of a Court of First Instance or a Judge authorized by him in that behalf may hold a preliminary enquiry into the case for the purpose of ascertaining that the pleadings and documents are in order and the points at issue between the parties.

* See Irada dated 6th May, 1923.

The President or Judge acting under this Section shall have power to adjourn the case from time to time as may be necessary and may make the following orders:—

- (a) For the hearing of the case in the absence of the defendant;
- (b) For dismissal of the case in the absence of the plaintiff.

Any orders passed in accordance with the provisions of this Section shall have the effect of orders of a Court of First Instance."

The Minister of Justice is charged with the execution of this Irada.

Done at Baghdad this 18th day of January, 1923 and the 29th day of Jamad-al-Ula, 1341.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Minister of Justice,
NAJI AL SUWAIDI.

APPENDIX TO DRESS REGULATIONS.

Pursuant to the proposals of the Acting Minister of Defence and with the concurrence of the Council of Ministers, a dress uniform is hereby instituted for officers as follows:—

1. A dress uniform shall be instituted for wear by officers on State occasions, Friday prayer with His Majesty the King and official ceremonies. It may also be worn in the evening at appropriate functions and appropriate places.

Full size decorations and medals will be worn on State occasions, and miniature decorations and medals on all other occasions.

2. This uniform, which, for winter use will be made of Navy Blue Serge and for summer use of White Drill, will comprise a forage cap, tunic and overalls.

3. The cap:

- (i) The winter cap will be the Regulation Khaki Cap shown in Figure 8, Dress Regulations, except that there will be no regimental colour worn on rim, and that the top of the cap will consist of cloth in regimental colours and the regimental badge shall be worn in front.

(ii) The summer cap will not differ from the winter.

4. The tunic:

- (i) The winter tunic will be single-breasted and fastened in front by five buttons which will be of brass convex, and ornamented in the centre with the Arabic crown in relief.

The tunic collar will be 38 millimetres high and fastened with two hooks. A detachable collar of starched linen of which three millimetres will show above the collar of the tunic will be fastened to the inside of the tunic collar.

On each side of the collar two detachable cloth straps of regimental colour will be worn. The base of each strap will be square and turned inwards, while the upper end will be triangular and turned outward. Each strap will be 38 millimetres broad and 50 millimetres long. On each strap the regimental badge in brass will be worn.

The shoulder straps will be of the same material as the tunic and will carry the badges of rank in brass.

The tunic will have two pockets, each pocket 163 millimetres deep and 150 millimetres broad. The top edge of each pocket will be in line with the second button. Each pocket will have a pointed flap buttoning with a small brass button similar to, but smaller than that described above. Each pocket will have a plait down the middle, the pockets will not differ from those of the Khaki uniform except for being smaller.

The sleeves will have each a pointed cuff of which the point will be 125 millimetres from the sleeve end. The opposite edge will be of circular form, the nearest point of which will be 50 millimetres from the sleeve end.

The cuff will be fastened by two brass buttons.

- (ii) The summer tunic will be of similar design.

5. The overalls.

- (i) Winter overalls will in the case of junior officials have one stripe of regimental colour 38 millimetres wide, senior officers two stripes of regimental colour each 25 millimetres wide, and general officers two similar stripes separated by a welt of cloth of the same colour between the stripes.

Overalls will be furnished with straps to buckle or button beneath the foot.

- (ii) Summer overalls will have no stripes.

6. Gloves of white kid or cotton will be worn.

7. Wellington boots will be worn and, where necessary, box spurs of white metal.

8. The sword will be the regulation type laid down for each arm.

The knot and slings will be of black, patent leather.

The belt will be worn under the tunic.

Swords will only be worn on State and ceremonial occasions.

9. Tunics and overalls of different colours will not be worn.

10. The Acting Minister of Defence is charged with the execution of this Irada.

Done at Baghdad this 18th day of January, 1923, and 29th day of Jamad-al-Awwal, 1341.

FAISAL.

Minister of Defence,
NURI AL SA'ID.

Prime Minister,
'ABDUL MUHSIN.

THE ADMINISTRATIVE INSPECTORATE REGULATIONS.

WE, KING OF 'IRAQ,

Pursuant to the decision of the Council of Ministers decree as follows:—

Section 1.—The appointments of Divisional Adviser and Assistant Divisional Adviser are hereby abolished.

Section 2.—A general Administrative Inspectorate, consisting of a Chief Inspector and of as many Administrative Inspectors as may be found necessary, has been formed in the Ministry of the Interior. The Adviser to the Ministry of the Interior will carry out the duties of Chief Inspector in addition to his other duties.

Section 3.—Appointments and promotions of Administrative Inspectors will be made by Royal Irada on the proposal of the Ministry of the Interior and the resolution of the Council of Ministers.

Section 4.—Headquarters of Administrative Inspectors will be Baghdad. They will be detailed for inspection as circumstances demand and as the Ministry of Interior may deem fit. Their number, grades, pay and allowances will be set forth in special regulations.

Section 5.—The duties of Administrative Inspectors are, subject to Section 7 of this law, to inspect and report on:—

- (a) all matters relating to public security and the maintenance of law and order; the causes of any increase in crime, with their suggestions for its suppression; the distribution of police, the state of their discipline, any abnormal employment of them and the manner in which they perform their duties;

- (b) all matters relating to tribes: their settlement: the disposal of disputes in accordance with tribal custom; their customs and the conduct of their shaikhs;
- (c) all prisons and district lock-ups, and their administration;
- (d) the manner in which elections are held for all Representative Assemblies and Administrative and Municipal Councils;
- (e) the administration of Municipalities including their budgets and accounts;
- (f) the work of Administrative Councils and their resolutions;
- (g) health, sanitation, agricultural and veterinary matters;
- (h) census registers;
- (i) all transactions relating to land acquisition;
- (j) all government buildings;
- (k) the irrigation needs of the areas in which they are inspecting, and to study improvement schemes in consultation with the administrative official and the Irrigation Officer;
- (l) all bunds for flood-protection, where such inspection has not already been carried out by Irrigation Officers. In the latter case they will report the progress of the work considered necessary by the Irrigation Department;
- (m) in general all administrative matters entrusted to administrative officials by the laws, regulations and orders issued by the respective Ministries and to tender their opinion on matters concerning the improvement of the administration, the maintenance of law and order, the increase of public contentment, and the development of the country.

Section 6.—Administrative Inspectors have the right to inspect all revenue offices, civil treasuries and safes containing public funds. They will examine all methods of assessing land revenue and of collecting Government demands which are due in the areas which they are inspecting. They will inspect the work of all revenue collecting officials in liwas and report on them to the Ministry of Finance. They will suggest, in special reports to the Ministry of Finance, any improvements they consider necessary and practicable in revenue assessment and collection and in the development of State Domains. In connection with any revenue matters in the areas inspected by them, they will obey all instructions of the Ministry of Finance subject to Section 8 of these Regulations.

Section 7.—Administrative Inspectors have the right to inspect all Government Departments and Municipalities, with the exception of Criminal, Civil and Ecclesiastical and Religious Courts, and those Departments which have their own Inspectorate Staff. As regards the latter, they will only make inspections at the request of the Ministry concerned, to whom they will report direct with copy to the Ministry of the Interior if the report is of more than departmental interest.

Section 8.—All Ministries have the right to correspond directly with Administrative Inspectors on all subjects concerning their Ministries. In the event of any Ministry requiring an Inspector to be detailed for special duty, the request must be preferred through the Ministry of the Interior.

Section 9.—Administrative Inspectors if present in their areas must be consulted by Mutasarrifs on the following matters before representations are made to the Ministry of the Interior:—

- (1) Questions affecting public security and the tranquillity of their areas which are likely to lead to the use of armed force in an abnormal manner;
- (2) All matters relating to foreign affairs.

Section 10.—Administrative Inspectors have the right to question officials regarding any action they have taken or contemplate taking in any matter, and if they consider such action prejudicial to the interests of Government or the public they should report the matter to the immediate superior of the official concerned, *i.e.*, to the Qaimmaqam regarding the actions of the Mudir, to the Mutasarrif regarding the actions of the Qaimmaqam and to the Ministry of the Interior regarding the actions of the Mutasarrif.

Section 11.—If it shall appear to an Administrative Inspector that circumstances require the immediate suspension of an official, he shall so inform the Mutasarrif and request him to effect the suspension, giving his reasons in writing for the request. If the Mutasarrif does not agree to the suspension, the matter shall forthwith be referred to the Ministry of the Interior.

Section 12.—Administrative Inspectors must, if so requested by administrative officials, give them their advice, but the responsibility for executive action rests upon the administrative official.

Section 13.—Administrative Inspectors have the right of access to all letters, correspondence and archives without exception pertaining to the Administration within the areas which they are inspecting. If the official concerned fails to produce to the Administrative Inspector any document when called upon to do so, he must state his reasons in writing.

Section 14.—Administrative Inspectors will submit general reports as instructed by the Ministry of the Interior.

They will also keep diaries in which all their movements and inspections are recorded. A copy must be sent to the Ministry of the Interior at the end of each month.

Section 15.—Administrative Inspectors who contravene any of the provisions of these Regulations, or any laws or regulations of the Iraq Government, will be subject to disciplinary regulations to be devised hereafter.

Section 16.—Administrative Inspectors must be familiar with all current laws, regulations and instructions of the Iraq Government and its Ministries.

Section 17.—Administrative Inspectors, if so directed by the Ministry of the Interior, may hold enquiries into charges made against government officials and in doing so will adhere to the special laws and regulations governing such cases.

Section 18.—Administrative Inspectors have the right to summon, in order to make a deposition at any enquiry held by them, any person, with the exception of Mutasarrifs and Judges, who will be requested to make their statements in writing. Mutasarrifs will be bound to answer in full any question put to them and Judges must supply such information as, in their opinion, is not prejudicial to the interests of justice.

Section 19.—Administrative Inspectors will make their reports and recommendations, especially when they affect officials and their work, with a due sense of responsibility and with the knowledge that they will be expected to adduce reasonable grounds for any charges that they may make.

They will use their utmost endeavours to maintain cordial relations with the administrative officials. They must support their dignity and authority and offer them every assistance when called upon to do so.

Section 20.—These Regulations will be in force with effect from the date of their publication in the *Government Gazette*.

Section 21.—All Ministers are responsible for the execution of these Regulations.

Made at Baghdad this 31st day of January, 1923, and 13th Jamad Akhar, 1341.

FAISAL.

<i>Prime Minister and Acting</i>	<i>Minister of Finance,</i>	<i>Minister of Justice,</i>
<i>Minister of Interior,</i>	SASSOON.	NAJI AL SUWAIDI.
'ABDUL MUHSIN.		

<i>Minister of Commns.</i>	<i>Acting Minister of Defence,</i>	<i>Minister of Education,</i>
<i>and Works,</i>	NURI AL SA'ID.	'ABDUL MUHSIN.
AL HASHIMI.		

Minister of Awqaf,
'ABDUL LATIF AL MANDIL.

**IRADA AMENDING THE BAGHDAD CIVIL COURTS RULES
(NO. 2), 1918.**

WE HAVE ISSUED THIS OUR ROYAL IRADA.

In pursuance of the proposals made by the Minister of Justice under Section 23 of the Courts Proclamation of the 28th December, 1917, as amended by the Courts (Revision) Proclamation, 1921.

1. For the substitution of the word "Iraq" for the expression "the occupied territories" in Section 5 of the Baghdad Civil Courts Rules (No. 2), 1918.
2. For the addition of another sentence at the end of Section 5 of the aforesaid Rules as follows:—

"In the case of Government Departments the absence of official records, owing to loss, destruction or removal arising out of the war, shall be considered to be a disability equivalent to absence from Iraq and the recovery of such official records or so much thereof as may be necessary for the purpose of instituting an action under these rules shall be considered to be the removal of the disability."

3. This amendment shall take effect after fifteen days from the date of its publication in the *Government Gazette*.
4. The Minister of Justice is charged with the execution of this Irada.

Done at Baghdad this 1st day of February, 1923, and the 14th day of Jamadi al Ukhra, 1341.

FAISAL.

Minister of Justice,
NAJI AL SUWAIDI.

Prime Minister,
'ABDUL MUHSIN.

**THE COURTS PROCLAMATION (AMENDMENT) LAW,
1923.**

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Justice and with the concurrence of the Council of Ministers do hereby decree as follows:—

1. This Law may be called the "Courts Proclamation (Amendment) Law, 1923."
2. There shall be inserted after Section 5 of the Courts Proclamation of 28th December, 1917, a new Section as follows:—

"5-A. Any Court or Judge may, in pursuance of an order issued by the Minister of Justice in that behalf hear and record evidence in matters relating to actions or other Judicial proceedings pending in the Courts of foreign countries.

In any proceedings under this Section the Court or Judge shall have the same power to administer the oath to witnesses and compel the attendance of witnesses as if the case were pending before the 'Iraq Courts.

The Provisions of Chapter XVI of the Baghdad Penal Code shall apply in all proceedings under this Section."

3. This Law shall come into force after fifteen days from the date of its publication in the official *Gazette*.
4. The Minister of Justice is charged with the execution of this Law.

Done at Baghdad this 1st day of February, 1923, and the 14th day of Jamadi al Ukhra, 1341.

FAISAL.

Minister of Justice,
NAJI AL SUWAIDI.

Prime Minister,
'ABDUL MUHSIN.

THE BUDGET LAW, 1922-23.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted to us by the Minister of Finance, and with the concurrence of the Council of Ministers do hereby decree as follows:—

1. Budget expenditure for the year 1922-23 has been sanctioned at Rs. 5,44,02,034 in accordance with details set forth in Statement 'A' annexed.

2. Budget receipts for the year 1922-23 have been passed for Rs. 5,06,37,314 in accordance with details set forth in Statement 'B' annexed.

3. All dues and taxes will be collected in accordance with existing procedure. The assessment or the collection of new tax is not admissible; neither is it admissible to increase the assessment or amount of existing dues and taxes unless a special Law is issued to that effect.

4. The transfer of provision from one Vote to another is not admissible unless a special Law is issued to that effect.

5. The transfer of provision from one Article to another in the same Vote is admissible subject to the approval of the Minister of Finance.

6. All Government receipts and all Government expenditure must be recorded completely in the accounts, *i.e.*, Government revenue must not be appropriated for the purpose of meeting Government expenditure so as to exclude the latter from the Accounts.

7. The Ministers of the 'Iraq Government are charged with the execution of this Law.

Done at Baghdad this 3rd day of February, 1923, and the 16th day of Jamad-al-Akhir, 1341.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Minister of Finance,
SASSOON.

SUMMARY OF STATEMENT 'A.'

EXPENDITURE.

Chapter.	Estimates 1922-23.
	Rs.
I Public Debt	21,81,710
II Civil List	10,20,822
III Constituent Assembly	4,00,000
IV Council of Ministers	1,33,630
V Ministry of Finance	47,81,664
V-A Department of Customs and Excise	33,84,212
VI Ministry of Interior	50,21,464
VI-A 'Iraq Police	78,33,238
VI-B Directorate of Health Services	30,03,500
VI-C Department of Veterinary and Remounts	2,45,860
VI-D Department of Agriculture	6,65,295
VII Ministry of Defence	91,84,531
VIII Ministry of Justice	16,11,125
VIII-A Tapu Department	4,65,820
IX Ministry of Education	19,53,908
X Ministry of Communications and Works	79,61,665
X-A Postal and Telegraph Departments	52,24,590
XI Ministry of Commerce	1,00,000
Total	5,51,73,034
Less	
Savings estimated to result from reductions in "Pay and Allowances" enforced during the course of the financial year	7,71,000
TOTAL EXPENDITURE	5,44,02,034

SUMMARY OF STATEMENT 'B.'
RECEIPTS.

Chapter.	Estimates 1922-23
	Rs.
I Taxes on Natural Produce	1,54,91,611
II Stamps, Fees and Registration	34,08,300
III Customs and Excise	2,20,07,500
IV Commercial Departments	48,77,294
V Government Institutions	10,22,979
VI Proceeds of Government Properties	5,63,200
VII Interest, Commission, etc	35,000
VIII Miscellaneous Receipts	32,32,030
TOTAL RECEIPTS	5,06,37,314

THE BUDGET LAW (PORT OF BASRA) 1922-23.

WE, KING OF IRAQ,

Pursuant to the proposals submitted to us by the Minister of Finance, and with the concurrence of the Council of Ministers, do hereby decree as follows:—

1. Budget receipts of the Port of Basra for the year 1922-23 has been estimated at Rs. 25,74,413 in accordance with details set forth in Statement A annexed.*
2. Budget expenditure of the Port of Basra for the year 1922-23 has been sanctioned at Rs. 25,71,448 in accordance with details set forth in Statement B annexed.*
3. All dues in respect of the Port will be collected in accordance with existing procedure.
4. The transfer of provision from one Article to another is admissible subject to the approval of the Minister of Finance.
5. All Government receipts and all Government expenditure must be recorded completely in the accounts, *i.e.*, Government revenue must not be appropriated for the purpose of meeting Government expenditure so as to exclude the latter from the accounts.
6. The Minister of Finance is charged with the execution of this Law.

Done at Baghdad this 3rd day of February, 1923, and the 16th day of Jamad-al Akhir, 1341.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Minister of Finance,
SASSOON.

THE COURTS PROCLAMATION AMENDMENT LAW
(NO. 2), 1923.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Justice and with the concurrence of the Council of Ministers, do hereby decree as follows:—

1. This Law may be called "The Courts Proclamation Amendment Law (No. 2), 1923."
2. Section 8 of the Courts Proclamation, 1917, as amended by the Courts (Revision) Proclamation, 1921, is hereby repealed and the following substituted:—

"The President of the Court of Cassation, or a Judge of the Court of Cassation authorized by him, may, on the application of any party concerned in the case, or of his own accord, withdraw any

* Statements A and B have not been published in the *Official Gazette*.

suit or other proceeding pending in any Civil Court other than the Court of Cassation, and refer it for disposal to any other Civil Court which is competent to try it. He may also order that a suit or other legal proceeding which has been instituted in a Civil Court other than the proper Court, shall be heard by the Court in which it is instituted if the Court in which it is instituted is competent to hear it."

3. This Law shall come into force from the date of its publication in the *Government Gazette*.

4. The Minister of Justice is charged with the execution of this Law.

Done at Baghdad this 20th day of February, 1923, and the 4th day of Rajab, 1341.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Minister of Justice,
NAJI AL SUWAIDI.

THE SECURITY REGULATIONS.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. Revenue Officials subject to the necessity of providing securities are classed into 2 categories: (1) officials who actually handle cash; (2) those who do not actually handle cash.
2. The security to be provided by officials under category (1) should be either:—
 - (1) cash, or
 - (2) property.
3. The security to be provided by officials under category (2) should be either:—
 - (1) cash,
 - (2) property, or
 - (3) personal.

4. Revenue officials under category (1) will be required to provide security at the following scale:—

	Cash.	Property.
	Rs.	Rs.
(a) Clerks of Shubas	750	1,000
(b) Mamurs Mal in Shubas or Nahiyas	3,000	5,000
(c) Cashiers in Qadhas	6,000	10,000
(d) Cashiers in Liwas	12,000	20,000

5. Revenue officials under category (2) will be required to provide a security at the following scale:—

	Cash.	Property.	Personal.
	Rs.	Rs.	Rs.
(a) Mudirs Mal in Qadhas	4,000	8,000	10,000
(b) Liwa Accountants	6,000	12,000	15,000

6. The total amount of cash deposited as security will be notified by the Accountant-General to the Ministry of Finance with the usual monthly statement of treasury balances.

7. Officials who are employed for receiving and keeping Government stores, cash, chattels, or "kind" and officials appointed temporarily or permanently other than those indicated above will have the amount of their securities fixed by Administrative Councils where applicable. In the case of departments with centralised administration the amount will be fixed by the Central Department in consultation with the Ministry of Finance.

8. Securities of Muhasibs and Cashiers of Liwas will be kept in the Office of the Accountant-General who will be responsible for ensuring that they are in order and up-to-date.

9. All other securities will be kept by the Mutasarrif of the Liwa who will be responsible for ensuring that securities in his Liwa are in order and up-to-date.

10. The responsibility for employment of Revenue officials without obtaining the security necessary, rests with the Mutasarrifs.

11. The Accountant-General can call for any copies of security bonds which he may wish to inspect.

12. It is not necessary at present to differentiate between Liwas as regards the amount of securities to be taken from officials.

13. Revenue officials of category (1) will provide the security specified under Article 4 above on appointment before taking charge; if not provided within 20 days commencing from the date of appointment the official concerned will be regarded as having resigned. Upon the 21st day he will be automatically struck off strength.

14. Revenue officials of category (2) will provide the security specified under Article 5 above within 40 days commencing from the date of taking charge. If the security is not provided within this period the official concerned will be regarded as having resigned. Upon the 41st day he will be automatically struck off strength and his charge handed over.

15. In the event of the decease or withdrawal of a surety or if a suretyship is quashed for any other reason, Revenue officials of category (1) will be given a period of 20 days and those of category (2) will be given a period of 40 days in which to produce another surety.

If the security is not replaced or renewed within this period the official concerned will be regarded as having resigned. Upon the 21st or the 41st day he will be automatically struck off strength and his charge handed over.

16. Security bonds will be written on the proper form and sealed by the surety or sureties (in case of more than one.)

17. Personal sureties should be approved by such Chambers of Commerce as are authorised by Government to act in this capacity. In the absence of a Chamber of Commerce such sureties shall be approved by the Administrative and Municipal Councils.

*18. Property sureties should contain the following conditions:—

- (i) The Mamur Tapu must sign a statement on the Security Bond attesting the ownership of the properties and that such properties
 - (a) are registered in Tapu
 - (b) are not the personal habitation place of the official offering the security, nor is it a part of the land required for his livelihood. It should also be ascertained that it is not attached nor burdened with another person's interests.
- (ii) The value of the property should be attested by the Administrative Council.
- (iii) Properties given as security must be registered in the Tapu registry and a note must be written on their entry to the effect that they are given as security.

19. Security bonds will be registered in the office of a Notary Public; where no Notary Public exists they will be registered by a Magistrate whether such bond concerns one or more sureties.

* See Amendment dated 18th July, 1923.

20. The attachment of a property given out as security must be removed as soon as possible after discharge of the official concerned or replacement of the security for any reason, provided that the accounts of the said official have previously been inspected by the Liwa Accountant within a period which shall not exceed 4 months.

21. On transfer of a Revenue official it shall not be necessary to renew the security if the former security covers the amount of security required to be offered by him for his new post, but if the amount of security required for the new appointment exceeds that of the former one a new security must be offered within the specified period in order to make a complete security.

22. Inspection of securities is a continual duty for which the Accountant-General and Mutasarrifs of Liwas are responsible and once every six months, viz., in March and September, Mutasarrifs of Liwas should forward to the Accountant-General detailed information of the result of inspections.

23. These Regulations shall come into force from the date of their publication in the *Official Gazette*.

24. The Minister of Finance is charged with the execution of these Regulations.

Made at Baghdad this 22nd day of February, 1923, and 6th day of Rajab, 1341.

FAISAL.

Prime Minister,
‘ABDUL MUHSIN.

Minister of Finance,
SASSOON.

BUDGET (SUPPLEMENTARY ALLOTMENT) LAW, 1922-23

WE, KING OF ‘IRAQ,

Pursuant to the proposals submitted by the Minister of Finance and with the concurrence of the Council of Ministers do hereby decree as follows:—

Section 1.—There shall be added a new Article entitled Article 4 (Tax of the Qadriyah Awqaf lands in the Mosul Liwa) under Vote 10 (Charitable payments) of Chapter V (Ministry of Finance) of the Budget 1922-1923, and there shall be allotted to it a sum of Rs. 6,500 (six thousand five hundred).

Section 2.—The Minister of Finance is charged with the execution of this Law.

Done at Baghdad this 6th day of March, 1923 and the 18th day of Rajab, 1341.

FAISAL.

Prime Minister,
‘ABDUL MUHSIN.

Minister of Finance,
SASSOON.

THE LEGAL HOLIDAYS LAW, 1923.

WE, KING OF ‘IRAQ,

Pursuant to the proposals of the Minister of Justice and with the concurrence of the Council of Ministers do hereby decree as follows:—

1. This Law may be called The Legal Holidays Law, 1923.
2. The Legal Holidays Regulations, dated 3rd Rajab, 1340 and 2nd March, 1922, shall remain in force during the year 1923 and all subsequent years, provided that the words "16 and 17 April" shall be omitted from Section 7 thereof.

3. This Law shall come into force from the date of its publication in the *Official Gazette*.

4. All Ministers are charged with the execution of this Law.

Done at Baghdad this 20th day of March, 1923, and 2nd day of Sha'ban, 1341.

FAISAL.

Prime Minister and Acting Minister of Interior,
'ABDUL MUHSIN.

Minister of Finance,
SASSOON.

Minister of Justice,
NAJI AL SUWAIDI.

Minister of Awqaf,
ABDUL LATIF AL MANDIL.

Minister of Education,
ABDUL HUSSAIN.
Acting Minister of Defence,

Minister of Communication and Works,
YASIN AL HASHIMI.

THE ADVOCATES FEES RULES.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Minister of Justice under Section 23 of the Courts Proclamation, 1917, as amended by the Courts Revision Proclamation, 1921, do hereby order as follows:—

1. These rules may be cited as the "Advocates Fees Rules, 1923."
2. They shall apply to Civil and Shara' Courts.
3. The schedule hereto is in substitution for the Tariff annexed to the Advocates Regulations of 16 Dhil Hujjah 1292.
4. The successful party in a suit shall be entitled to recover from his opponent advocates fees according to the schedule hereto in addition to such out-of-pocket expenses such as notarial fees, travelling expenses and other disbursements which the Court shall consider to have been properly expended in connection with the case.

5. A statement of account setting forth in detail the advocates costs claimed under Sections 1 to 6 of the schedule hereto and other incidental expenses such as protests, notices, etc., which it is claimed should be borne by the other party, shall be annexed to the petition instituting the action, or to the statement of defence, as the case may be, for service on the other party.

A claim to costs that has arisen since the hearing of the action was commenced shall be made in writing and filed in the Court before the conclusion of the case.

Subject to the provisions of Sections 11 and 12 hereof, no costs other than those payable under Sections 7 to 10 of the schedule and no incidental expenses shall be included in the judgment as recoverable from the other party, unless formal claim has been made in the manner set forth in this rule.

The Court will assess the fees payable under Sections 7 to 10 of the schedule without formal demand being made by the party claiming the same.

6. In assessing advocates fees to be awarded to the successful party in a suit the Court shall observe the following rules:—

- (a) Every hearing shall be taken into consideration for the purpose of calculating the fees due under Sections 7 to 10 of the schedule except a hearing which is adjourned by order of the Court without any proceedings whatever taking place.
- (b) When a party succeeds on some issues and fails on others, or obtains judgment for part of his claim only, a proportionate amount of the fees due under these rules shall be payable.
- (c) If the hearing of a case has been adjourned and such adjournment is caused by the unpreparedness of a party or his advocate or by the neglect to place before the Court material facts or documents, or by the omission of a party to be present in person when his presence is necessary, the costs of that hearing shall be borne by the party guilty of the unpreparedness, neglect or omission, whatever may be the final result of the case, and the Court shall cause an entry to this effect to be made in the record.

(d) In suits of a value of not more than Rs. 300 heard in a Peace Court, or Shara' Court, advocates fees for appearing and pleading due under Sections 7 and 9 of the schedule shall not be admitted as costs recoverable from the losing party.

7. The amount of advocates fees and out-of-pocket expenses ordered to be paid by one party to the other shall be stated with particulars in the judgment, and shall be noted on the decree which is delivered to the parties.

8. An advocate, duly authorized by his client to conduct legal proceedings, shall be entitled to claim fees from his client in accordance with the schedule hereto in addition to such out-of-pocket expenses as he may have properly incurred on behalf of his client, whatever be the result of the case.

9. If an advocate be unable to obtain fees and expenses from his client as mentioned in the last preceding section he may sue his client in the Court which decided the case.

If the fees and expenses arise out of a case in the Shara' Court or the Court of Appeal or the Shara' Court of Revision or out of matters in respect of which no case is brought, then he may sue his client in the Peace Court or the Court of First Instance according to the amount of the claim. He shall attach to his claim a detailed statement of the fees and out-of-pocket expenses.

The Court shall examine the claim with reference to the schedule hereto and shall be at liberty to disallow fees for adjourned hearings if such adjournments appear to have been due to the advocate having neglected to carry out his client's instructions.

10. It shall be lawful for advocates to make special contracts with their clients for the payment of a fixed sum by way of fees, provided that no action shall be maintainable on any contract in which the fees agreed upon exceed 20 per cent. of the value of the suit.

11. For the purpose of these rules the value of a case shall be the value at which the case is assessed for Court fees, provided that the Court may, if it is of opinion that the plaintiff has overvalued his claim, itself value the claim for the purpose of assessing advocates fees.

12. These rules shall come into force at the expiration of one month after the date of their publication in the *Official Gazette* and shall apply to all Judicial proceedings which may be pending in the Civil and Shara' Courts at the date of coming into force. Provided that no fees shall be recoverable under Sections 1 to 6 of the schedule hereto unless the party claiming the same shall have submitted a petition to the Court containing a detailed statement of the account thereof before judgment is given or before the expiration of one month after the coming into force of these rules, whichever is the shorter period.

13. Our Minister of Justice is charged with the execution of these Rules.

Done at Baghdad this 21st day of March, 1923 and the 3rd day of Sha'ban, 1341.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Minister of Justice,
NAJI AL SUWAIDI.

SCHEDULE.

1. For an opinion in writing given at the request of a party according to the work involved. From Rs 5 to Rs. 20.
2. For the preparation and drawing up of:—
 - (a) The plaint, including documents in amplification and the reply;
 - or (b) The defence including documents in amplification and the rejoinder;
 - or (c) An appeal;
 - or (d) Statements in reply to an appeal including a counter appeal;
 - or (e) An application for review of revision;

or (f) Statements in reply to an application for review or revision including in each case the copies necessary for service on the parties of the suit;

	Rs.	As.	P.
If the value of the suit is not more than Rs. 300,	5	0	0
If the value of the suit is more than Rs. 300, but not more than Rs. 750	7	8	0
If the value of the suit is more than Rs. 750, but not more than Rs. 1,500.	15	0	0
If the value of the suit is more than Rs. 1,500 but not more than Rs. 3,000.	30	0	0
If the value of the suit is more than Rs. 3,000 but not more than Rs. 5,000.	50	0	0
If the value of the suit is more than Rs. 5,000 but not more than Rs. 10,000.	100	0	0
If the value of the suit is more than Rs. 10,000.	150	0	0
3. For the preparation and drawing up of application to Judges or other officials deputed by the Courts, of protests, attachments, compromises, Powers of Attorney and other similar documents and acts.	5	0	0
4. For a demand in opposition against a judgment by default.	5	0	0
5. For each period of one hour or part of one hour spent at inspections, enquiries, hearing of evidence out of Court, the drawing up of an inventory, execution of a Judgment or other acts of this nature, including the time taken in going and returning.	5	0	0
6. For appearing and pleading at a preliminary or interlocutory proceeding or on application for attachment or at any other proceeding before the Court other than the hearing of a suit if the value of the suit is not more than Rs. 750.	5	0	0
If the value of the suit is more than Rs. 750.	15	0	0

7. For appearing and pleading at the trial of a suit in a Peace Court:

	For each Subject to hearing maximum of	
	Rs. A.	Rs. A.
1. If the value of the suit is not more than Rs. 300	4	8
2. If the value of the suit is more than Rs. 300 but not more than Rs. 750	7	15
3. If the value of the suit is more than Rs. 750 but not more than Rs. 3,000	15	45
4. If the value of the suit is more than Rs. 3,000	30	120

8. For appearing and pleading at the trial of a suit in a Court of First Instance:—

1. If the value of the suit is not more than Rs. 750	7	8	15	0
2. If the value of the suit is more than Rs. 750, but not more than Rs. 1,500	15	0	60	0
3. If the value of the suit is more than Rs. 1,500, but not more than Rs. 3,000	22	8	90	0
4. If the value of the suit is more than Rs. 3,000, but not more than Rs. 5,000	30	0	150	0
5. If the value of the suit is more than Rs. 5,000, but not more than Rs. 10,000	60	0	300	0
6. If the value of the suit is more than Rs. 10,000	90	0	540	0

9. For appearing and pleading at the trial of a suit in a Shara' Court:—

1. If the value of the suit is not more than Rs. 300	4	0	8	0
2. If the value of the suit is more than Rs. 300	The fees set out in Section 8.			

10. For appearing and pleading at the trial of a suit in the Court of Appeal:—

The fees set out in Section 8 increased by one-third.

THE FORCED LABOUR LAW.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Acting Minister of Interior and with the concurrence of the Council of Ministers, do hereby order as follows:—

Section 1.—This Law may be called the "Forced Labour Law."

Section 2. The Ministry of Interior may, in sudden and unexpected circumstances, grant to the Senior Administrative Officials, authority to collect labour and to employ them, at rates of pay to be fixed by the Government, in order to stop the floods, the extension of fire, or the spread of locusts which may result in great public harm.

Section 3. Senior Administrative Officials cannot use this authority without the sanction of the Ministry of Interior, except when the occurrence is of such a nature that it cannot wait the delay of correspondence for the sanction and in this case the Administrative Official may take upon himself the responsibility of putting into effect this authority, advising the Ministry as early as possible.

Section 4. The rates of pay for the labour will be fixed by the Administrative Official who will be charged with the execution of this Law.

Section 5. Every labourer who contravenes the order of the Administrative Official shall be forcibly taken to the place of the work and shall, afterwards, be punished with imprisonment not exceeding one month or a fine not exceeding Rs. 100.

Section 6. Every Sirkal, Mukhtar, Shaikh or Rais who refuses to supply the necessary number of labour required from him or who refuses to give the necessary assistance required owing to that sudden situation and provided this has been proved against him, shall be liable to punishment not exceeding 6 months' imprisonment or to a fine not exceeding Rs. 1,000 or to both the punishments.

Section 7. When, owing to sudden occurrences taking place, it is necessary to put into effect the terms of this Law, Mutasarrifs and Qaim-maqams shall have 2nd class Magisterial powers in accordance with the Criminal Procedure Regulations for the purpose of trying the offences enumerated in Sections 5 and 6 of this Law and the sentences shall be executed in accordance with the said Regulations.

Section 8. The Acting Minister of Interior and the Minister of Justice are charged with the execution of this Law.

Section 9. This Law shall come into force with effect from the date of its publication.

Made at Baghdad this 27th day of March, 1923 and 9th day of Sha'ban, 1341.

FAISAL.

Prime-Minister and Acting Minister of Interior,

'ABDUL MUHSIN.

Minister of Justice,

NAJI AL SUWAIDI.

THE EXTRADITION OF OFFENDERS LAW, 1923.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Minister of Justice and with the concurrence of the Council of Ministers do hereby decree as follows:—

1. This Law may be called "The Extradition of Offenders Law 1923."

2. In this Law the expression "fugitive Criminal" means:

(a) a person who is accused of committing outside the boundaries of 'Iraq any offence (other than an offence of Political or Military nature) which if committed in 'Iraq would be punishable with imprisonment for one year or with a severer penalty;

(b) a person who has been sentenced by the Courts of another State to imprisonment for one year or to any heavier penalty for an offence (other than an offence of Political or Military nature), provided that the judgment has not been fully executed.

A judgment made in default of appearance is not to be deemed a conviction but a person so sentenced may be dealt with as an accused person.

3. Where a requisition is made to the 'Iraq Government by the Government of a Foreign State for the surrender of any fugitive criminal of that State who is or is suspected of being in 'Iraq, the Government may, if it thinks fit, issue order directing that enquiry be made into the case.

4. The Magistrate to whom the order is directed shall issue a summons or a warrant for the arrest of the fugitive criminal according as the case appears to be one in which a summons or warrant would ordinarily issue. If the 'Iraq Government shall direct that the fugitive criminal be arrested, then the Magistrate shall in any event issue a warrant of arrest.

5. When the fugitive criminal appears or is brought before the Magistrate, the Magistrate shall enquire into the case in the same manner and have the same jurisdiction and powers as nearly as may be as if the case were one triable by a Court of Sessions and shall take such evidence as may be produced in support of the requisition and on behalf of the Criminal, including any evidence which may tend to show that the crime of which such criminal is accused or alleged to have been convicted is an offence of a political character or is not an extradition crime.

Provided that if the Magistrate is satisfied from the evidence that the criminal fugitive has been convicted by a Court of the State requesting his extradition and was not so convicted in default of appearance, the Magistrate shall not be required to consider evidence as to the grounds of such conviction.

6. On conclusion of the enquiry the Magistrate shall, if the case is not one which is bailable under the provisions of the Code of Criminal Procedure or if the order of the 'Iraq Government directs that the criminal be kept in custody, commit him to prison there to await the orders of the Government.

If, after three months from the date of such committal, no orders have been received from the Government, the criminal shall be released.

7. If the Magistrate is of opinion that a *prima facie* case has not been made out in support of the requisition or that the case is bailable under the Code of Criminal Procedure, the Magistrate may release the criminal on bail, except in the case where the order of the 'Iraq Government directs that the criminal be kept in custody.

8. The Magistrate shall report the result of the enquiry to the Minister of Justice and shall transmit to him all papers in connection with the case. If the fugitive criminal is serving a sentence of imprisonment in 'Iraq, or is under sentence of death, particulars of the conviction must also be stated.

9. If, after receipt of the report and the papers, the 'Iraq Government is of opinion that the fugitive criminal ought to be surrendered, it may issue a warrant for the custody and removal of such criminal and for his delivery at a place and to a person named in the warrant.

10. It shall be lawful for any person to whom a warrant is directed in pursuance of the last preceding section to receive, hold in custody and convey the person mentioned in the warrant, to the place named in the warrant, and if such person escapes out of any custody to which he may be delivered in pursuance of such warrant, he may be re-taken as a person accused of an offence against the Law of 'Iraq may be taken upon an escape.

11 (a). Where it appears to any Magistrate of the First Class or any Magistrate specially empowered by the Minister of Justice in this behalf that a person within the local limits of his jurisdiction is a fugitive criminal of foreign state, he may, if he think fit, issue a warrant for the arrest of such person where the case is one in which he is authorized to order the arrest of a person committing an offence within the local limits of his jurisdiction.

(b) The Magistrate shall forthwith report the issue of a warrant under this section to the Minister of Justice.

12. A person arrested on a warrant issued under Section 11 hereof shall not be detained more than two months unless within that period the Magistrate receives an order made with reference to such person under Section 3.

13. In the case of a person arrested under Section 11 hereof the provisions of the Code of Criminal Procedure relating to bail shall apply in the same manner as if such person were accused of committing in 'Iraq such crimes.

14. The Government may at any time issue an order staying any proceeding taken under this Law and directing any warrant issued under this Law to be cancelled and the person for whose arrest such warrant has been issued to be discharged.

15. Foreign warrants of arrest, deposition of witnesses, copies of judgments and other judicial documents shall be deemed duly authenticated for the purpose of this Law if purporting to be signed by a Judge, or officer of the foreign State and sealed with the official seal of a Minister of State and the Magistrate before whom an enquiry is made under this Law shall accept the same as evidence without further proof. If any doubt shall arise as to the authenticity of any of the abovementioned documents, the Magistrate shall refer the same to the Ministry of Justice and the decision of the Minister of Justice as to whether any such document shall be accepted as authentic or not shall be final for the purpose of this Law.

16. Nothing in this Law shall derogate from the provisions of any treaty or agreement for the extradition of offenders and the provisions of this Law shall be modified accordingly.

17. For the purposes of this Law an order under the seal of the Ministry of Justice and purporting to be signed by or on behalf of the Minister of Justice shall be deemed to be an order of the 'Iraq Government.

18. This Law shall come into force from the date of its publication in the *Official Gazette*.

19. The Minister of Justice is charged with the execution of this Law.

Made at Baghdad this 31st day of March, 1923 and the 13th day of Sha'ban 1341.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Minister of Justice,
NAJI AL-SUWAIDI.

THE CUSTOMS LAW (NO. 1), 1923.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers do hereby decree as follows:—

Section 1.—Customs Import duty on the articles enumerated below shall be as follows as from the 14th of Sha'ban 1341 and the 1st of April, 1923.

1. To be charged Import duty at 15 per cent. *ad valorem*.
 1. Rice.
 2. Wheat Flour.
2. To be charged Import duty at 20 per cent. *ad valorem*.
 1. Carpets.
 2. Cocoa.
 3. Coffee.
 4. Laces and embroideries.
 5. Opium.
 6. Perfumery and Toilet preparations (not containing spirit) excluding soap.
 7. Prints, Engravings and Pictures (including photographs and picture-postcards).
 8. Silk and manufactures containing silk including artificial silks, velvets and Satins.
 9. Tea.

3. To be charged Import duty at the fixed rate herein shown:—

- | | | |
|--|---|---|
| 1. Liquors, Cordials, mixtures and other preparations containing spirit. | Per Imperial Gallon or 6 quart bottles | Rs. 30. |
| (a) Entered in such a manner as to indicate that the strength is not to be tested. | | |
| (b) If tested | Per Imperial gallon or 6 quart bottles of strength of London proof. | Rs. 24 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. |
| 2. Perfumed spirits. | Per Imperial gallon or 6 quart bottles. | Rs. 36. |
| 3. All other sorts of spirits. | Per Imperial gallon or 6 quart bottles of the strength of London proof. | Rs. 24 and the duty to be increased or reduced in proportion as the strength of the spirits exceeds or is less than London proof. |
| 4. (a) Motor spirit and all inflammable liquids or mixtures of liquids capable of being used as fuel for internal combustion engines, when imported in bulk. | Per Imperial gallon. | 2 annas. |
| (b) Motor spirit and all inflammable liquids or mixtures of liquids capable of being used as fuel for internal combustion engines, when imported in cases or in tins or in drums | Per Imperial gallon. | 4 annas. |
| 5. (a) Kerosine oil of specific gravity not less than 0.790 or Solar oil Mineral Sperm Oil, and other heavy mineral oil having a flash point not below 100 degrees Fahrenheit by Abel's close test, but not including Lubricating Oils, Vegetable and Animal Oils and Fuel Oil, when imported in bulk | Per Imperial gallon. | 1 anna. |
| (b) Kerosine oil of specific gravity not less than 0.790 or Solar oil Mineral Sperm Oil, and other heavy mineral oil having a flash point not below 100 degrees Fahrenheit by Abel's close test, but not including Lubricating Oils, Vegetable and Animal Oils and Fuel Oil, when imported in cases or in tins or in drums | Per Imperial gallon. | 2½ anna. |

- | | | |
|---|----------------------|---------|
| 6. Crude petroleum (which has not been subject to any process of refining) and fuel oil or other similar residual product of petroleum refining (commonly known as "Crude Oil") when proved to the satisfaction of Customs Authorities to be intended for use exclusively as fuel, other than for internal combustion engines, or for some sanitary or hygienic purpose | Per Imperial gallon. | ¼ anna. |
|---|----------------------|---------|

And Except.

- | | |
|--|---|
| 7. Alcohol or mixtures containing alcohol (such as Methylated Spirit) rendered permanently and effectually unfit for human consumption | 15 per cent <i>ad valorem</i> plus 3½ annas per 2.65 lbs. |
|--|---|

Section 2.—The prohibition imposed in Section 2 of Customs Law 1921 issued on 29th Dhul Hija, 1339 (3rd September, 1921) against importation of raw tobacco is hereby repealed in so far as the entry across Land Customs Frontiers of Iraq is concerned, and Customs Import duty at Rs. 1—4—0 per kilo, shall be levied upon TETUN so brought into Iraq.

Section 3.—The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 31st day of March, 1923 and the 13th day of Sha'ban 1341.

FAISAL.

Prime-Minister,
‘ABDUL MUHSIN.

Minister of Finance,
SASSOON.

THE EXCISE LAW (NO. 1) 1923.

WE, KING OF IRAQ.

Pursuant to the proposals submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby decree as follows:—

Section 1.—Customs Import duty levied upon both kinds of Tetun commonly known as Khurdah and Shower (black and yellow shower) shall be raised to 12 annas per kilo with effect from the 14th day of Sha'ban, 1341, and the 1st day of April, 1923.

Section 2.—Customs Import duty shall be charged according to the new rate upon all quantities of Tetun which shall enter the private and official stocks of Iraq after the midnight of the thirty-first day of March, 1923 (*i.e.*, 1st April, 1923), and all quantities which shall arrive at Khaniqin, Kifri, Kirkuk, Altoon-Kopri, Koy and Arbil after the above-mentioned time and date. But quantities of Tetun which were already stored in the Khans of the Government before the 1st day of April, 1923, and the Customs Import duty of which were not already paid shall be exempted. Customs Import duty upon such quantities of Tetun shall be charged according to the old rate.

Section 3.—The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 31st day of March, 1923, and the 13th day of Sha'aban, 1341.

FAISAL.

Prime Minister,
‘ABDUL MUHSIN.

Minister of Finance,
SASSOON.

APPENDIX TO THE LAW OF POSTAL RATES.

WE, KING OF 'IRAQ,

Pursuant to the proposal submitted to us by the Minister of Communications and Works, and with the concurrence of the Council of Ministers, do hereby order as follows:—

Article 1.—This Law shall be called "Appendix to the Law of Postal Rates."

Article 2.—A fee of one anna shall be payable in addition to other charges for the acknowledgment of payment of the Inland Money Orders, if one is required by the remitter, by affixing a postage stamp of the value of one anna on the acknowledgment form of the Inland Money Orders.

Article 3.—This Law shall have effect from the date of its publication.

Article 4.—The Minister of Communications and Works is charged with the execution of this Law.

Made at Baghdad this 2nd day of April, 1923, and 15th day of Sha'ban, 1341.

FAISAL.

Minister of Communications and Works,
YASIN AL HASHIMI.

Prime Minister,
'ABDUL MUHSIN.

THE 'IRAQ REVISED POSTAL RATES AND FEES
(AMENDMENT) LAW.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted to us by the Minister of Communications and Works, and with the concurrence of the Council of Ministers, do hereby decree as follows:—

1. This Law shall be called "Amendment Law for the Revised Postal Rates and Fees, 'Iraq for 1922."

2. The following Postal Fees shall be payable on inland parcels:—

On every parcel not exceeding 250 grammes	.. 4 annas.
On every parcel not exceeding 500 grammes	.. 6 "
On every additional 500 grammes or part of that weight 6 "	

(Maximum limit of weight of a parcel 10,000 grammes).
Registration fee compulsory 3 Annas.

3. An additional fee of 4 annas shall be payable on each parcel:
(a) If the parcel is posted in a Post Office situated off the Railway Stations in 'Iraq; and,
(b) If the parcel is received from other Post Offices and intended for delivery to one of the Post Offices situated off the Railway Stations.

4. The Minister of Communications and Works will publish from time to time the names of offices in which the additional fee mentioned in Article 3 of this Law shall be payable.

5. This Law will be brought into force with effect from the date of its publication.

6. The Minister of Communications and Works is charged with the execution of this Law.

Made at Baghdad this 5th day of April, 1923, and the 18th day of Sha'ban, 1341.

FAISAL.

Minister of Communications and Works,
YASIN AL HASHIMI.

Prime Minister,
'ABDUL MUHSIN.

WE, KING OF 'IRAQ.

Pursuant to the proposal of the Minister of Communications and Works, and with the approval of the Council of Ministers, do hereby decree as follows:—

Article 1.—A fee of half an anna shall be payable for each of the Inland and Foreign Money Order Forms used for the remittance of money through the Post Office, by affixing a stamp of the said value on the back of the form.

Article 2.—This Law shall be brought into force with effect from date of its publication.

Article 3.—The Minister of Communications and Works is charged with the execution of this Law.

Made at Baghdad this 5th day of April, 1923, and the 18th day of Sha'ban, 1341.

FAISAL.

Minister of Communications and Works,
YASIN AL HASHIMI.

Prime Minister,
'ABDUL MUHSIN.

THE 'IRAQ STAMP LAW AMENDMENT LAW, 1923.

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law shall be called the "'Iraq Stamp Law Amendment Law, 1923."

2. This Law shall come into force on such date as shall be publicly notified for this purpose by the Minister of Finance.*

3. The definition of the word "Holder" contained in Article 2 of the 'Iraq Stamp Law 1922 is hereby cancelled.

4. The following definition shall be added to Article 2 of the 'Iraq Stamp Law 1922:—

"Finance Authorities include the Minister of Finance and such persons as may be authorised by him for the purpose of executing this Law."

5. The British Forces in 'Iraq, the 'Iraq Levies, the Baghdad Electric Supply Authority and the Government Railways shall be considered as Government Authorities for the purpose of the 'Iraq Stamp Law, 1922.

6. The following new Article shall be added to the 'Iraq Stamp Law, 1922:—

"12A. If a negotiable instrument which was exempted from Stamp duty at the time it was executed be transferred to a person such that the instrument would not have been exempt if the transferee had been the original party thereto then it shall be duly stamped by such transferee."

7. The following Articles shall be substituted for the Articles of the 'Iraq Stamp Law, 1922, bearing the same numbers and sub-numbers:—

"23 (2) Whoever executes an instrument or completes a document shall at the time of such execution or completion cancel the stamps affixed thereto in the manner prescribed in sub-sections (4) and (5) of this article.

(3) Any instrument or document bearing an adhesive stamp or stamps not duly cancelled in the manner prescribed in sub-sections (4) and (5) of this Article shall so far as such stamp or stamps are concerned be deemed to be unstamped.

* NOTIFICATION.

By virtue of the authority vested in me by the Stamp Law Amendment Law 1923, I hereby announce that this Law shall come into effect in all territories of 'Iraq on the 15th day of May, 1923.

21st April, 1923.

Minister of Finance,
SASSOON.

- (4) Adhesive stamps shall be cancelled by writing across them the date and name or the date and initials in ink or other indelible substance in such a manner that a part of the date and name or a part of the date and initials shall be written on the instrument or document and the other part on the stamp.
- (5) Where several stamps are affixed to an instrument or document the stamps shall not overlap. They shall be cancelled either separately as prescribed in sub-Section (4) or in sets of two.
- 41 (a) It is the duty of all Government Officers to take all necessary steps for the collection of Stamp Duty and to see that all instruments which are presented to them are duly stamped and cancelled in the manner prescribed in Article 23.
- (b) It is the duty of all Heads of Departments and Officers to take all the necessary steps for the enforcement of fines under the Law and to assess and collect fines in cases where no opposition to immediate payment is encountered. Fines collected under this Law shall be paid in full into the Treasury.
- (c) If opposition to immediate payment is encountered the procedure laid down in Part VII of this Law shall be carried out.
- 42 Petitions, applications and communications of a similar nature made to Government shall if not duly stamped be regarded as null and void and shall be destroyed or returned to the person presenting the same and no penalty shall be payable in respect thereof. If such petitions are duly stamped but are not cancelled in the manner prescribed in Article 23 sub-sections (4) and (5) then the Government officer concerned shall cancel or complete the cancellation of the stamps with his official seal in such a way that the impression thereof is partly on the stamp and partly on the document and such document shall then be deemed to comply with the provisions of this Law.
- 43 Any Government officer who takes any action on or otherwise deals with any instrument or document in contravention of the provisions of Articles 41 and 42 shall be liable to pay the whole fine incurred. Nothing in this section shall affect the payment of Stamp Duty and any penalty by the person liable to pay the same under the provisions of this Law.
- 44 (a) Every person who counterfeits or falsifies a stamp or who causes the counterfeiting or falsification of a stamp or who knowingly sells or causes to be sold counterfeited or falsified stamps shall be triable under the provisions of the Baghdad Penal Code.
- (b) Any person who knowingly makes use of counterfeited or falsified stamps or who knowingly makes use of or sells cancelled stamps shall be liable to a fine of not less than Rs. 150 and not more than Rs. 1,500 for the first offence and for a subsequent offence shall be liable to imprisonment of not less than seven days and not exceeding one month together with a fine of double the amount prescribed for a first offence.
- 48 In cases of refusal to allow the inspection referred to in Article 46 the Court having jurisdiction in the matter shall where such refusal was illegal impose a fine of not less than Rs. 50 and not more than Rs. 150 for the first offence and not less than Rs. 150 and not more than Rs. 500 for the second or subsequent offences.
- 50 (1) Where the Authorities designated in Article 41 are satisfied in respect of any instrument, document or notice that the provisions of this Law have not been conformed with and where the fine and duty have not been paid by the party liable within eight days of the demand therefor the Authorities in question shall forward the said instrument, document or notice or an official report (*proces verbal*) in lieu thereof to the Finance Authorities. The Finance Authorities shall forward to the Execution Department a statement of the case in which shall be indicated the Articles of this Law which shall have been contravened. The Execution Department shall notify the party concerned and shall after a period of eight days from the date of such notification execute the decision unless the party shall have protested in the manner prescribed in sub-section (2) of this Article.

- (2) The party from whom the fine is demanded shall have the right to lodge a protest within eight days from the date of the notification. Such protest shall be lodged with the Magistrate of the locality. Such Magistrate shall within three days forward a copy of the protest to the Finance Authorities who shall within eight days of the issue of the copy of the protest furnish their reply.
- Within three days from the end of this period of eight days the Magistrate shall proceed to try the case notwithstanding the fact that the Finance Authorities have not furnished their reply.
- The decision of the Magistrate together with the certified copies of the instrument, document or notice or the official report (*proces verbal*) and the documents pertaining to the case shall within eight days be furnished to the party who has lodged the protest to the Finance Authorities. No appeal shall be entertained unless the appellant deposits the full amount of the fine awarded.
- (3) Where during the course of a suit before a Judge or Court an instrument, document or notice is presented which contravenes any of the provisions of this Law such Judge or Court shall immediately render a separate judgment in respect of such instrument, document or notice.
- 54 (c) Generally for carrying out the purposes of the Law.
- (d) The fines leviable for the breach of any of the provisions of this Law or of rules made under this Section provided that such fines shall in no case exceed Rs. 500.
8. Item No. 13 in Schedule "A" of the 'Iraq Stamp Law, 1922, is hereby cancelled.
9. The following items shall be substituted in Schedule "A" for those of the same numbers:—

No.	Nature of Instrument.	Stamp duty.	Party liable.
21	Receipts for payments exceeding Rs. 15	Rs. As. 0 1	Payee.
	<i>Note (a) for exemptions vide Schedule C-11 (c)</i>		
	(b) Receipts for payments exceeding Rs. 15 made by Government are liable to proportionate duty vide Schedule B (2).		
22	All invoices or certified copies of invoices presented to the Customs authorities in support of Bills of Entry.	0 1	Person presenting invoice.
35	Awards of experts or arbitrators made otherwise than by order of Court in the course of a suit.	2 8	The parties thereto.
48	Applications by Government officials on personal matters such as transfer, promotion, pension, appointment.	0 8	Applicant.
51	Original copies of Bills of Entry, Raftiahs and Customs Declarations where amount payable exceeds one rupee.	0 8	Person Presenting same.
52	Inscriptions and endorsements on Customs passes or certificates relative to movement of goods.	0 1	Owner.
	<i>Note:—</i> In cases of plurality of such inscriptions or endorsements the first only shall be liable to duty.		
53	Official copies of Madhbatas, Judgments, Hujjats, Shara'iams, Resolutions of Government, decisions of all courts, councils, and official commissions and awards of or reports by arbitrators or experts.	1 8	Person requiring copy.
64	Certified copy of Record of services furnished by Government to officials.	0 8	Official.
66	Official reports of proceedings connected with the farming of taxes given to the farmers.	0 8	Farmer.

10. The following items shall be added to Schedule "A" of the 'Iraq Stamp Law, 1922:—

No.	Nature of Instrument.	Stamp.		Party liable.
		Rs.	As.	
	Tapu instruments :—			
69	Renewal or replacement of deeds ...	1	8	Applicant.
70	Correction of registration ...	1	8	do.
71	Mujaddad and Haqq Qarar :—			
	Up to value Rs. 5,000 ...	5	0	do.
	Exceeding Rs. 5,000 ...	10	0	do.
72	Partition or amalgamation :—			
	Up to value Rs. 5,000 ...	5	0	do.
	Exceeding Rs. 5,000 ...	10	0	do.
73	Notification ...	0	2	Person notified
74	Receipt for Notification ...	0	4	Person signing same.
75	Copy of plan ...	1	0	Applicant.

11. The following items shall be substituted in Schedule "B" for those bearing the same numbers:—

No.	Nature of Instrument.	Party liable.
2	Receipts for payments exceeding Rs. 15 made by Government.	Payee.
8	Bills of exchange, promissory notes and negotiable instruments not payable on demand and drawn in 'Iraq or drawn outside 'Iraq but payable in 'Iraq. <i>Notes :—(a) If drawn outside 'Iraq and not payable in 'Iraq but negotiated in 'Iraq the person first negotiating such instrument is liable to pay half the duty due under Scale I.</i> <i>(b) Bills of exchange, promissory notes, cheques and other negotiable instruments payable on demand are liable to fixed duty under Schedule "A" item 14.</i>	Drawer or first person negotiating in 'Iraq
10	Lease including transfer of lease other than by way of sub-lease. <i>Note :—Stamp Duty shall be calculated on the total rent payable under the lease for the whole period thereof.</i>	Lessor or transferor.

12. Scale I of Schedule "B" is cancelled and the following substituted:—

(a) If the amount exceeds—

Rs. 15 but does not exceed Rs. 100	the duty shall be	0	2
100	do.	200	do.
200	do.	400	do.
400	do.	600	do.
600	do.	800	do.
800	and is less than	1,000	do.
			0 15

(b) If the amount is Rs. 1,000 or more, then the duty shall be Re. 1 for every Rs. 1,000, any fraction of Rs. 1,000 being chargeable with duty according to the scale shown in Clause (a) above.

13. The following items shall be added to the list of exemptions, Schedule "C":—

1. Acts of Government—

(f) Receipts for refund of moneys deposited in Courts or with the Government.

(g) Receipts for refund of sums overpaid to Government.

(h) Receipts for Court Fees returned to litigants.

(i) Applications to Government for refund of moneys where the amount does not exceed Rs. 5.

(j) Receipts for payment of travelling expenses to Government officials other than fixed travelling allowances.

(k) Transactions between Departments of the British Forces and 'Iraq Levies or between Members and Departments thereof.

13. Miscellaneous—

(m) Applications for aid by needy persons.

(n) Petitions by needy prisoners or persons in custody with regard to the application of the prison rules in their case or with regard to matters for which they were imprisoned or placed in custody.

(o) Applications by Government officials for leave and resignation.

14. Judicial matters—

(a) Ilmukhabers accompanying the service of documents connected with Judicial proceedings.

(b) Copies of orders and judgments of Courts in suits of a value of Rs. 50 or less.

(c) Powers of Attorney granted to licensed advocates in suits of a value of Rs. 50 or less before a Peace Court or the Mahkamah Shar'iyah.

14. The Ministers of Finance and Justice are charged with the execution of this Law.

Made at Baghdad this 11th day of April, 1923, and 24th day of Sha'ban, 1341.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Minister of Finance,
SASSOON.

Minister of Justice,
NAJI AL SUWAIDI.

WE HAVE ISSUED THIS OUR ROYAL IRADA,
Pursuant to the proposals of the Minister of Justice under Section 23 of the Courts Proclamation of the 28th December, 1917.

For the amendment of Section 4 of the Civil Courts Rules 1918, dated the 22nd February, 1918 as amended by the Courts Revision Rules 1921, dated the 15th May, 1921 and by Our Royal Irada, dated the 18th January, 1923.

by the insertion after the words "The Court Proclamation" of the words "or in any suit of whatever nature the value whereof, as ascertained by the rules of the time being in force, shall not exceed Rs. 3,000".

The Minister of Justice is charged with the execution of this Irada.

Made at Baghdad this 6th day of May, 1923 and the 20th day of Ramadhan, 1341.

FAISAL.

Prime-Minister,
'ABDUL MUHSIN.

Minister of Justice,
NAJI AL SUWAIDI.

THE BUDGET LAW FOR THE YEAR 1923-24.

WE, KING OF 'IRAQ.

Pursuant to the proposals submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers do hereby decree as follows.—

1. Budget expenditure for the year 1923-24 has been sanctioned at Rs. 4,85,90,774 in accordance with details set forth in Statement A annexed.
2. Budget receipts for the year 1923-24 have been passed for Rs. 4,88,34,244 in accordance with the details set forth in Statement B annexed.
3. All dues and taxes will be collected in accordance with existing procedure. The assessment or the collection of a new tax is not admissible; neither is it admissible to increase the assessment or amount of existing dues and taxes unless a special law is issued to that effect.
4. The transfer of provision from one Vote to another is not admissible unless a special law is issued to that effect.
5. The transfer of provision from one Article to another in the same Vote is admissible subject to the approval of the Minister of Finance.

6. All Government receipts and all Government Expenditure must be recorded completely in the accounts, *i.e.*, Government revenues must not be appropriated for the purpose of meeting Government expenditure so as to exclude the latter from the accounts.

7. Amounts contributed as "Voluntary Subscriptions" by persons or institutions for a definite undertaking the acceptance of which is agreed to by the Government, shall be received in cash and included in the Government budget as a receipt.

Such funds shall be allotted to a special expenditure vote and shall be utilized only for the undertaking for which they are specifically contributed.

8. All Ministers are charged with the execution of this law.

Made at Baghdad this 6th day of June, 1923, and the 21st day of Shawal, 1341.

FAISAL.

Prime-Minister and Actg. Minister of Interior, Acting Minister of Finance,
'ABDUL MUHSIN. SLATER.

Minister of Justice,
NAJI AL SUWAIDI.

Minister of Education,
'ABDUL HUSAIN.

Minister of Awqaf,
'ABDUL LATIF AL MANDIL.

Minister of Communications and Works,
AL HASHIMI.

Acting Minister of Defence,
NURI AL SA'ID.

SUMMARY OF STATEMENT "A"

EXPENDITURE.

Chapter.		Estimates 1923-24.
I	Public Debt	Rs 66,96,594
II	Civil List	9,89,923
III	Constituent Assembly	4,00,000
IV	Council of Ministers	1,08,280
V	Ministry of Finance	44,11,822
V-A	Department of Customs and Excise	24,54,878
VI	Ministry of Interior	43,87,054
VI-A	Iraq Police	66,41,823
VI-B	Directorate of Health Services	18,49,755
VI-C	Department of Veterinary and Remounts	2,10,000
VI-D	Department of Agriculture	6,35,118
VII	Ministry of Defence	66,52,326
VIII	Ministry of Justice	14,66,822
VIII-A	Tapu Department	4,47,736
IX	Ministry of Education	17,48,776
X	Ministry of Communications and Works	64,78,808
X-A	Postal and Telegraph Department	30,11,059
	TOTAL EXPENDITURE	4,85,90,774

SUMMARY OF STATEMENT "B"

RECEIPTS.

Chapter		Estimates 1923-24.
		Rs.
I	Taxes on Natural Produce	1,53,56,570
II	Stamps, Fees and Registration	38,50,000
III	Customs and Excise	2,20,33,200
IV	Commercial Departments	34,51,840
V	Government Institutions	6,01,634
VI	Proceeds of Government Properties	3,57,000
VII	Interest, Commission etc.	67,600
VIII	Miscellaneous Receipts	31,17,000
	TOTAL RECEIPTS	4,88,34,244

THE 'IRAQ PASSPORT LAW, 1923.

WE, KING OF 'IRAQ.

Pursuant to the proposals of the Minister of the Interior and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law may be called the 'Iraq Passport Law 1923.

It provides for the granting of permits to leave Iraq.

2. Subject to the provisions of Section 4, any person desiring to leave 'Iraq, whether by land or sea, must be in possession of a permit to travel or of a passport, visé or endorsed, by the Government of 'Iraq granting him permission to leave the country.

3. Pending the enactment of a law of nationality for the inhabitants of 'Iraq an inhabitant of 'Iraq who is not a foreign subject, may obtain a permit to travel in lieu of a passport.

4. A person who is in possession of a passport, which is still valid and was issued or renewed not more than two years previously by or on behalf of the Government of the country of which the person to whom it relates is a subject, shall be required only to have his passport visé by the 'Iraq Government or visé by the competent consular authority and endorsed by the 'Iraq Government. A foreign subject who desires the issue or renewal of a passport shall apply to the Consul of his country in 'Iraq for such passport.

5. Permits to travel, passports, visas or endorsements to be granted by the 'Iraq Government will be issued by the Passport Offices at Baghdad, Basrah and Mosul, on the application of the person desiring the same, who must appear in person either at the Passport Office, or at the office of the Inspecting Officer of Police at the nearest Liwa headquarters, as may be convenient to the applicant and fill in the necessary application form. In the event of an application being made to an Inspecting Officer of Police, he shall forward the application to the proper Passport Office together with the applicant's passport or permit, if any.

6. A fee shall be payable for each permit to travel or visa according to the schedule attached hereto, but no fee shall be charged for the endorsement of a passport already visé for the same journey.

The Minister of the Interior shall have power to alter such fees from time to time.

7. A permit to travel issued by the Government of 'Iraq shall be valid only for the journey for which it was issued. If the holder of an expired permit to travel residing abroad wishes to obtain a fresh permit he shall apply to the nearest 'Iraqian Consul or other official authorized by the 'Iraq Government to grant permits and visas on behalf of the 'Iraq Government.

8. A permit to travel or passport shall be produced on demand to any Passport Officer or other officer duly authorized in that behalf by a person leaving or entering 'Iraq.

9. Nothing in this Law shall apply to:—

- (a) any person whose age is, or appears to the competent authority, to be less than fifteen years;
- (b) any member of His Britannic Majesty's Naval or Military or Royal Air Forces or of the Royal Indian Marine Service in uniform. Such persons may be required to produce to the Passport Authorities such papers establishing their identity as they may have in their possession.
- (c) any member of the crew of any vessel who has been lawfully engaged as such in any country outside 'Iraq and who leaves 'Iraq in continuation of the same voyage on the same vessel, or any member of the crew of any vessel who has been lawfully engaged in 'Iraq for an overseas voyage who satisfies a competent authority that he is by occupation a seafaring man;
- (d) any *bona fide* Mohammedan pilgrim (Haj or Zair) proceeding on or returning from pilgrimage, except as provided in Section 11 hereafter.

Bye-laws may be made exempting wholly or partially any other person or class of persons from any of the provisions of this Law.

10. Any person who:—

- (a) in contravention of this Law endeavours to leave Iraq,
- (b) having been conditionally exempted from any of the provisions of this Law, does any act in contravention of any condition specified in the order of exemption,
- (c) for the purpose of obtaining a permit to travel or a visa for himself or for any other person, makes a false statement or false representation,

shall be punishable with imprisonment for a term not exceeding six months or with a fine not exceeding Rs. 1,500 or with both these penalties, without prejudice to any further prosecution under the Penal Code.

A Passport Officer or other officer duly authorized in that behalf may arrest without a warrant any person against whom a reasonable suspicion exists of his being concerned in an offence punishable under this Law.

11. Pilgrims travelling in organized parties are not required to comply with the provisions of Section 2 hereof, but the leader of the party must possess a pilgrim pass, good for the journey both ways, in which the names of the persons for whom he is responsible are shown. Any member of a party wishing to leave his party should obtain a passport or permit to travel from the competent authority.

12. Tribesmen in their customary areas or vocations entering or leaving 'Iraq by land do not require permits to travel.

13. The Minister of the Interior may, by notification in the *Official Gazette*, make rules for the due execution of this Law and may amend or vary such rules from time to time.

14. The Mesopotamia Passport Rules 1919 are hereby repealed.

15. This Law shall come into force after fifteen days from its publication in the *Government Gazette*.

16. The Acting Minister of Interior and the Minister of Justice are charged with the execution of this Law.

Made at Baghdad this 6th day of June, 1923 and the 20th day of Shawal, 1341.

FAISAL.

Prime Minister and Acting Minister of Interior,
'ABDUL MUHSIN.

Minister of Justice,
NAJI AL SUWAIDI.

THE SCHEDULE.

Fee on Passport	...	...	Rs. 10
Fee on Permit to travel	...	...	Rs. 5
Fee on visa on Passport or Permit	...	...	Rs. 5

THE 'IRAQ RESIDENCE LAW, 1923.

WE, KING OF 'IRAQ.

Pursuant to the proposals of the Minister of Interior and with the concurrence of the Council of Ministers do hereby order as follows:—

1. This Law may be called the "Iraq Residence Law, 1923." It makes provision for the entry into 'Iraq of persons desiring to reside there permanently or temporarily.
2. The Minister of the Interior may appoint the necessary officials to supervise the entry of persons into 'Iraq. The Officials so appointed shall have the power to enter on board any vessel or railway train or aircraft to detain or examine any person desiring to enter 'Iraq and to require the production from such person of any letters, written messages or memoranda or any written or printed matter including plans, photographs or other pictorial representations in his possession.
3. Every person who desires to enter 'Iraq, whether by sea or land or air, must be in possession of a passport or permit to travel and other papers of identity. The photographs of the holder, save in the case of Moslem or other women with similar religious or social prejudices, shall be attached to the passport or permit or papers.
4. Every person resident in 'Iraq at the date of this Law who leaves the country and intends to return, shall obtain in manner prescribed by law, a permit to travel which he shall produce on demand to the Residence officer.

5. No person shall enter 'Iraq except with the leave of the Chief Residence Officer or an officer duly authorized by him. Application for such permission shall not be refused provided the applicant satisfies the following conditions:—

- (a) That he is in possession of a passport or permit to travel issued by the Government of which he is a national and endorsed or vise by an 'Iraq Consul or other official authorized by the 'Iraq Government to grant visas or permits on behalf of the 'Iraq Government.
- (b) That he has in his possession, or is in a position to obtain the means of supporting himself and any dependent who desires to enter with him.
- (c) That he is not a lunatic, idiot or mentally deficient, and that where the applicant is a woman she is not a prostitute.
- (d) That he is not the subject of a certificate given by a Medical Inspector that on medical grounds to be specified by order from time to time he should not be permitted to enter 'Iraq.
- (e) That he has not been sentenced in a foreign country for any crime for which extradition may be granted.
- (f) That the Minister of the Interior does not object to his entering the country either on the ground that a previous order for deportation has been made against him or because the Minister of the Interior considers, from evidence which appears to him to be sufficient, that he is a person whose presence in 'Iraq would be prejudicial to peace and good order.

6. A Residence Officer or a Medical Inspector may inspect any person seeking to enter 'Iraq and may detain him provisionally.

7. Where leave to enter is refused, the person may be temporarily detained by order of the Residence Officer and while so detained shall be deemed to be in legal custody.

8. The Chief Residence Officer or an Officer duly authorized by him may order that a person arriving on a ship or airship to whom leave to enter is refused shall be removed from 'Iraq by the master or owner of the ship or airship to the country of which he is a national or from which he embarked for 'Iraq.

9. If a person to whom leave to enter 'Iraq has been refused is found anywhere in 'Iraq, he may be arrested and the Chief Residence Officer may take the necessary measures to return such person to the country of which he is a national or from which he embarked, or, in the case of entry by land, to the frontier of the country from which he entered 'Iraq:

10. Any person allowed to enter shall within fifteen days of his arrival register at the Police Headquarters of the district in which he resides the particulars set out in the schedule hereto. The provision shall not apply to persons certified by the Consular visé to be travellers or persons in transit to another country whose stay in 'Iraq will not exceed three months from the date of entry.

In case any person so certified overstays the period he shall register his name immediately at the place in which he is resident and shall apply to the Chief Residence Officer for a permit to stay for a further period in 'Iraq.

11. The Minister of the Interior may make an order in any of the following cases for the deportation of foreigners who have not become subjects of 'Iraq:—

- (a) If the Court certifies that he has been sentenced to a term of imprisonment exceeding one month for an offence under this Law, or otherwise, and recommends that an order for deportation should be made in his case.
- (b) If any Court certifies that he has been found during a whole year since the date of his last entry into 'Iraq wandering without ostensible means of subsistence, or that he has been sentenced in a foreign country for a crime for which he is liable to be extradited.
- (c) If the Minister of the Interior deems it to be in the interests of public order or morals to order the deportation of the person.

A person against whom such an order is made may be expelled from 'Iraq and sent to the country of which he is a national. The order may extend to the dependents of such persons.

The Minister of the Interior may order the application of any money or property of such person in payment of the expenses of the journey and the maintenance, until his departure, of himself and his dependents.

A person with respect to whom a deportation order has been made under this Section shall leave 'Iraq in accordance with the order and shall thereafter so long as the order is in force remain out of 'Iraq.

12. If any person acts in contravention of or fails to comply with any of the provisions of this Law or any order or rule made thereunder, or aids or abets in any such contravention, or harbours any person whom he knows or has reasonable ground for believing to have acted in contravention of this Law, he shall be guilty of an offence against this Law.

Further, any person shall be guilty of an offence if he,

- (a) Refuses to answer any questions reasonably put to him by the Passport Officer or to produce any document in his possession;
- (b) Makes any false return or false statement in any matter concerning this Law;
- (c) Alters any certificate or copy of a certificate or any entry made in pursuance of this Law;
- (d) Obstructs or impedes an official in the exercise of his duties;
- (e) Without lawful authority uses or has in his possession any forged, altered or irregular passport or permit or other document, or any document on which any visa or endorsement has been altered or forged.

Any persons found guilty of an offence under this Law will be liable to a fine not exceeding Rs. 1,500 or to imprisonment for a term not exceeding six months, without prejudice to any prosecution to which he may be liable under any other law.

13. Pilgrims travelling in organized parties do not require individual passports, visas or endorsements, but the leader of the party should possess a pilgrim pass on which the names of the persons for whom he is responsible are shown. Nothing in this Section relieves the individual members of a pilgrim party from the liability to pay legal dues on entry; but pilgrims travelling will be exempted from fee on entry otherwise leviable under Section 5 hereof. Any member of his party who has left his party and is travelling alone must comply with sub-section (a) of Section 5 hereof.

14. Tribesmen in their customary areas or vocations entering 'Iraq by land do not require permits.

15. Instructions may be issued directing that any person or class of persons shall be exempted wholly or in part and either unconditionally or subject to such conditions as may be imposed in accordance with the provisions of this Law.

Nothing in this Law shall apply to:

- (a) Any duly accredited head of a foreign diplomatic mission or any member of his household or of his official staff, or to any duly accredited Consul de Carrière;
- (b) Any member of His Britannic Majesty's Military, Naval or Air forces, or of the Indian Forces in uniform; but such persons may be required to produce to the Residence Officer such papers establishing their identity as they may have in their possession;
- (c) Any person who has acquired or shall hereafter acquire 'Iraq nationality in manner to be prescribed by law;

Provided that nothing herein contained shall exempt such person from examination and production of documents as set out in Section 2 hereof.

16. The Minister of the Interior, may, by notification in the *Official Gazette*, make rules to regulate the administration of this Law and to ensure the due execution thereof, and may amend such rules from time to time.

17. This Law shall come into force from the date of its publication in the *Official Gazette*.

18. The Acting Minister of Interior and the Minister of Justice are charged with the execution of this Law.

Made at Baghdad this 17th day of June, 1923 and the 2nd day of Dhil Qa'dah, 1341.

FAISAL.

Prime Minister and Acting Minister of Interior
'ABDUL MUHSIN.

Minister of Justice,
NAJI AL SUWAIDI.

SCHEDULE OF PARTICULARS TO BE REGISTERED.

1. Surname or family name (IN BLOCK LETTERS).
2. Other names.
3. Date of birth.
4. Nationality.
5. Nationality of parents.
6. Languages which immigrant can (i) speak (ii) read and (iii) write.
7. Place of birth.
8. Usual place of residence.
9. Occupation (a) past (b) intended.
10. Particulars of dependents, if any, specifying name, age and place of birth.
11. Proposed duration of stay in 'Iraq.
12. Proposed place of residence.
13. Nature of business.
14. Date of entry.
15. Authority for entry.
16. Whether previously resident in 'Iraq.
 - (a) Place of such residence:
 - (b) Dates of such residence.
17. Whether owner of property in 'Iraq.
 - (a) Nature of title to such property.
 - (b) Detailed description and situation of such property.
18. Two photographs of Immigrant.
(This will not be required in the case of Moslem women or other women with similar religious or social prejudices).

THE BAGHDAD PENAL CODE AMENDMENT LAW, 1923.

WE, KING OF 'IRAQ

Pursuant to the proposals submitted by the Minister of Justice and with the concurrence of the Council of Ministers do hereby decree as follows:—

1. This Law shall be called "The Baghdad Penal Code Amendment Law, 1923."
2. The following amendments shall be made in the Baghdad Penal Code.
 - (a) There shall be added to Section 25 the following sub-section: "6. In the case of a foreigner, deportation."
 - (b) The second paragraph of Section 28 is hereby repealed and the following substituted: "The Court shall make an order for police supervision in the case of every person sentenced to imprisonment for an offence under the provisions of Title I of Chapter XIII and Section 89 hereof."
 - (c) There shall be added a new Section 32-A after Section 32 as follows:—
"In the case of a foreigner sentenced in 'Iraq to imprisonment for more than one month for any crime or misdemeanour the Court may, in addition to the punishment awarded, recommend that he be deported and in accordance with such recommendation the Government may order that he be sent out of 'Iraq.
The Court shall, in addition to the order for police supervision mentioned in Section 28 hereof, recommend the deportation of any foreigner sentenced to imprisonment for an offence under the provisions of Title I of Chapter XIII and Section 89."

(d) Section 78 is repealed and re-enacted as follows:—

"Publication may be effected by spoken words or cries, or by acts or reproduced by mechanical means in a public gathering, or in a public street or in gestures, or by means of drawings, pictures, emblems, or images, or by means of matter written, printed, or reproduced in any manner whatsoever.

Spoken words or cries are deemed to be public when they are uttered or any other place to which the public has access, or when they are uttered or reproduced in such a way that they may be heard by persons in a public place or are communicated to more than one person.

Acts or gestures are deemed to be public when they are made or done at a public gathering, or in a public street, or any other place to which the public has access, or in such a way that they may be seen by persons in any public place.

Drawings, pictures, emblems, or images, or matter written printed or otherwise reproduced, are deemed to be public when they are distributed to more than one person or are exhibited to view in sight of the public or in a place to which the public has access or are sold or offered for sale or distribution in any place whatsoever."

3. This Law shall come into force after fifteen days from the date of its publication in the *Government Gazette*.

4. The Minister of Justice is charged with the execution this Law.

Made at Baghdad this 30th day of June, 1923, and the 15th day of Dhil Qa'dah, 1341.

FAISAL.

Minister of Justice,
NAJI AL SUWAIDI.

Prime Minister,
'ABDUL MUHSIN.

THE CODE OF COMMERCE AMENDMENT LAW, 1923.

WE, KING OF 'IRAQ.

Pursuant to the proposals of the Minister of Justice, and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law shall be called "The Code of Commerce Amendment Law, 1923."
2. Section 63 of the Code of Commerce shall be amended by the addition of the following:—
"Nevertheless it shall be lawful for the carrier to limit the amount of damages payable by him in the event of loss or damages by fixing a definite sum in respect of each package or unit of weight.
Provided that the conditions limiting damages or risks must not be inequitable, and that the same be clearly set out in the consignment note or otherwise referred to therein in such manner that the consignor or his agent may be deemed to have reasonable notice thereof.
3. This Law shall come into force fifteen days after the date of publication.
4. The Minister of Justice is charged with the execution of this Law.

Made at Baghdad this 30th day of June, 1923, and the 15th day of Dhil Qa'dah, 1341.

FAISAL.

Minister of Justice,
NAJI AL SUWAIDI.

Prime Minister,
'ABDUL MUHSIN.

THE SHARA' COURTS LAW, 1923.

WE, KING OF 'IRAQ.

Pursuant to the proposals of the Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law may be called "The Shara' Courts Law, 1923."
2. From the date of the coming into force of this Law the appointment of Qadhi of a Shara' Court may be held by a Qadhi of either the Sunni or Jaafari Sects.

In Baghdad, Basrah and in such other places as His Majesty the King may notify by Irada, there may be two Qadhis, one Jaafari and one Sunni. In other places there shall not be more than one Qadhi who shall be of the Jaafari or Sunni Sects as the Minister of Justice shall deem to be necessary according to the needs of the locality.

3. The appointment of Naib Jaafariyah is hereby abolished and no Civil Court shall hereafter entertain any suit of personal status as defined in Section 11 of the Courts Proclamation of 28th December, 1917, concerning Moslems of the Jaafari Sect, but such cases shall be brought in the Shara' Courts.

4. The Shara' Procedure Regulations shall be observed in all cases brought in the Shara' Courts.

5. The following suits shall be decided in accordance with the Jaafari rules of Shara':—

1. Cases relating to marriage, divorce, dowry, maintenance allowance payable by husband to wife or by children to their parents, custody of children, guardianship of minors, family relations between husband and wife, if the husband was Shiah at the time the marriage was concluded.
- Other claims for maintenance allowance, if the person from whom the allowance is claimed is Shiah.

2. Suits for inhibition from dealing with the property of prodigal or lunatic or absent person if such prodigal, lunatic or absent persons are Shiahs.

3. Suits relating to succession, legacies, guardianship of minors and wills, if the deceased was Shiah and died after 11th March, 1917. If he died before, the case will be decided according to Sunni Laws unless all the parties consent to it being decided according to Shiah Law.

4. Suits relating to waqf or the establishment or interior administration of a Waqf if the donor is a Shiah.

6. If any suit which must be decided in accordance with the Jaafariyah Rules of Shara' be brought before a Qadhi of the Sunni Sect he shall refer the case to an Alim of the Jaafari Sect and obtain from him a Fetwa, and shall give his decision in accordance with such Fetwa.

7. If any suit which must be decided in accordance with the Sunni Rules of Shara' be brought before a Qadhi of the Jaafari Sect he shall refer the case to an Alim of the Sunni Sect and obtain from him a Fetwa, and shall give his decision in accordance with such Fetwa.

8. In referring the case to an Alim under the provisions of this Law the Qadhi will refer the matter to such Alim as may be agreed upon by the parties. If the parties do not agree the matter will be referred to such Alim whom the Ministry of Justice considers competent to give an opinion and in default, to the Alim who seems to be the most competent to give an opinion.

If the parties in a case before a Sunni Qadhi shall agree that the rules of any one of the four Sunni Sects shall be applied then the Qadhi shall apply such rules and, for the purpose of ascertaining the law, may refer the case to an Alim of that Sect if he considers it necessary.

9. In the event of a case being referred to an Alim under the provisions of Sections 6 and 7 hereof, the Qadhi shall prepare a full statement of the facts on which the opinion of the Alim is required and shall present the same to the Alim. A copy of such statement shall be kept in the file of the suit. Every judgment based on the Fetwa of an Alim shall recite the whole of the Fetwa word for word.

10. In the event of reference being made to an Alim under the provisions of Articles 6 and 7 hereof the Qadhi may order that a fee, not exceeding one-half of the Court fees payable in the suit, shall be paid to the Alim, if he shall apply therefor.

*11. The following amendments shall be made to the Shara' Courts Rules, 1918:—

Section 2 is hereby amended by the omission of the word "Sunni."

(Explanation.—This does not appear in the Arabic version of this Law because the Sunni is omitted from the Arabic version of the law under amendment.)

Section 3 is repealed and re-enacted as follows:—

"The Court shall be composed of a President and two or more members who shall be Sunni and a Vice-President and one member or more who shall be Shia. The Court shall be divided into two benches, the Sunni Bench for the revision of cases decided according to the Sunni Rules of Shara' and the Shia Bench for the revision of cases decided according to the Jaafariyah Rules of Shara'. The Sunni Bench shall consist of the President and two members. The Shia Bench shall consist of a Vice-President and two members.

12. The Jaafariyah Courts Jurisdiction Rules, 1921, dated the 22nd February, 1921, is hereby repealed and the Shara' Court Fees Rules, 1919, dated the 11th April, 1919, shall be amended by the omission of the words "and Jaafariyah Courts" in the second paragraph of Section 2.

13. Any case of the nature specified in Section 5 hereof which is pending in the Civil Court at the date of the coming into force of this Law shall be transferred to the Shara' Court.

Any fees paid in the Civil Court in respect of such cases shall be deemed to have been paid in the case before the Shara' Court and shall not be payable a second time.

Any proceedings in any case so transferred which may have taken place in the Civil Court in accordance with the Rules of Procedure of the Civil Courts shall be deemed to be valid and they shall not be set aside on the ground that they do not conform to the rules of Shara' Procedure.

14. This Law shall come into force with effect from the 1st day of August, 1923.

15. The Minister of Justice is charged with the execution of this Law.

Made at Baghdad this 30th day of June, 1923 and the 15th day of Dhi Al Qa'dah, 1341.

FAISAL

Minister of Justice,
NAJI AL SUWAIDI.

Prime Minister,
'ABDUL MUHSIN.

THE 'IRAQ ARMY (MILITARY RANKS PROMOTION) LAW.

Section 1.—The minimum period for promotion to the rank of Officers and General Officers (Qadah and Aawan) is:—

A second-lieutenant may be promoted to the rank of lieutenant after three years' service as second-lieutenant.

A lieutenant may be promoted to the rank of a Rais after four years' service as lieutenant.

A Rais may be promoted to the rank of Rais Awwal after four years' service as Rais.

A Rais Awwal may be promoted to the rank of Muqqadam after three years' service as Rais Awwal.

A Muqqadam may be promoted to the rank of 'Aqid after four years' service as Muqqadam.

A 'Aqid may be promoted to the rank of Zaim after three years' service as 'Aqid.

A Zaim may be promoted after three years' service.

* See Amendment dated 3rd November, 1923.

Section 2.—After expiry of the minimum period which entitles to promotion Subaltern Officers and General Officers (Qadah and Aawan) may be promoted if vacant posts are available. Such promotion shall be made according to seniority and to capacity certified by the Ministry of Defence.

Section 3.—Promotions to ranks above that of Zaim shall be made by selection made by the Minister of Defence as may be necessary within the limits of the cadre.

Section 4.—The list of promotions shall be submitted to His Majesty for the purpose of obtaining a Royal Irada on the same.

Section 5.—The Minister of Defence may promote Officers who have rendered extraordinary services during active service as exceptional cases. Provided that this promotion must not exceed one rank.

Section 6.—The Minister of Defence may promote by one grade only Officers whose promotion in the Turkish Army has been withheld either on account of their becoming prisoners of war or for political reasons and who prove a satisfactory measure of capacity in their functions in the 'Iraq Army, provided that vacancies exist in the cadre and that such Officers possess the qualifications prescribed for promotion by Section 1 hereof. In such cases the period of service in the Turkish Army or in both the Turkish and 'Iraq Army must be calculated.

Section 7.—This Law shall be considered as provisional until the convocation of Parliament.

Section 8.—The Acting Minister of Defence is charged with the execution of this Law.

Made at Baghdad this 5th day of July, 1923, and the 20th day of Dhil Qa'dah, 1341.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Acting Minister of Defence,
NURI AL SA'ID.

THE IMMUNITY OF MEMBERS OF THE CONSTITUENT ASSEMBLY LAW, 1923.

WE, KING OF 'IRAQ.

Pursuant to the proposals of the Acting Minister of Interior and with the concurrence of the Council of Ministers, do hereby order as follows:—

Section 1.—This Law may be called "The Immunity of Members of the Constituent Assembly Law, 1923."

Section 2.—A member of the Constituent Assembly shall not be arrested inside or outside the Assembly during its session except while committing or immediately after having committed an offence nor shall any criminal prosecution be instituted against such member during the said session except with the consent of the Assembly. Members of the Assembly shall, subject to the Assembly's Internal Regulations, have complete freedom of speech and shall not be liable to any legal proceeding whatever on account of any vote given or opinion expressed or speech delivered in the course of the proceedings of the Assembly.

Section 3.—The Council of Ministers are charged with the execution of this Law.

Made at Baghdad this 8th day of July, 1923, and the 23rd day of Dhil Qa'dah, 1341.

FAISAL.

Prime Minister and Acting Minister of Interior
Minister of Justice
Minister of Communications and Works
Acting Minister of Defence
Minister of Awqaf
Minister of Education

'ABDUL MUHSIN.
NAJI AL SUWAIDI.
AL HASHIMI.
NURI AL SA'ID.
'ABDUL LATIF AL MANDIL.
'ABDUL HUSSAIN.

WE HAVE ISSUED THIS OUR ROYAL IRADA,

Pursuant to the proposals of the Minister of Justice under Section 23 of the Courts Proclamation, dated 28th December, 1917, as amended by the Courts Revision Proclamation 1921, dated the 14th May, 1921.

For the insertion of a new sentence at the end of sub-Section I in Section 9 of the Civil Court Fees Rules, 1918-1920.

"Upon every petition to the Court of Cassation for Revision of an order made in execution proceedings there shall be collected a fee of Rs. 15."

The Minister of Justice is charged with the execution of this Irada.

Done at Baghdad this 12th day of July, 1923, and the 27th day of Dhil Qa'dah, 1341.

FAISAL.

Minister of Justice,
NAJI AL SUWAIDI.

Prime Minister,
'ABDUL MUHSIN.

BUDGET (SUPPLEMENTARY ALLOTMENT) LAW, 1923-24.

WE, KING OF 'IRAQ.

Pursuant to the proposals of the Acting Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Article 1.—There shall be added a sum of Rupees twenty-three thousands (Rs. 23,000) to Article 4 "Repairs and Maintenance, Roads and Bridges," of Chapter X (Ministry of Communications and Works) Section II (Public Works) Vote 5 (Works and Repairs) of the Budget for the year 1923-1924.

Article 2.—The Acting Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 17th day of July, 1923, and 3rd day of Dhil Hijja, 1341.

FAISAL.

Acting Minister of Finance,
SLATER.

Prime Minister,
'ABDUL MUHSIN.

BUDGET (SUPPLEMENTARY ALLOTMENT) LAW, 1923-24.

WE, KING OF 'IRAQ.

Pursuant to the proposals of the Acting Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Article 1.—There shall be added a sum of Rupees one lakh and ninety thousands (Rs. 1,90,000) to Article 5 "Flood Protection" (Extraordinary) of Chapter X (Ministry of Communications and Works) Section III (Irrigation Construction and Maintenance) Vote 11 (Works.)

Article 2.—The Acting Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 17th day of July, 1923, and 3rd day of Dhil Hijja, 1341.

FAISAL.

Acting Minister of Finance,
SLATER.

Prime Minister,
'ABDUL MUHSIN.

THE PHARMACY LAW, 1923.

WE, KING OF IRAQ,

Pursuant to the proposals of the Minister of Interior and with the concurrence of the Council of Ministers, do hereby proclaim as follows:—

1. This law may be called the Pharmacy Law, 1923. It provides for the registration and licensing of pharmacists and regulates the retail sale of drugs and medicine.

2. In this law, the expression:—

- (a) "Director of Public Health" shall mean the Director of Public Health or other person for the time being at the Head of the administration of Public Health in Iraq.
- (b) "Pharmacy" shall mean a house, shop or other place where the preparation for retail sale or the retail sale of drugs, medicines or other articles of medical utility is carried on.
- (c) "Medical, Dental or Veterinary Practitioners" shall mean those persons who are entitled to practise the medical, dental or veterinary professions in accordance with the laws and regulations for the time being in force.
- (d) "Iraq School of Pharmacy" shall mean the present Baghdad School of Pharmacy or such other institution as the Director of Public Health may, by notification, declare to be competent to grant diplomas of pharmacy in Iraq.
- (e) "Poison" shall mean any drug mentioned in the First Schedule hereto.
- (f) Except where the context may be repugnant, the expression "Pharmacist" shall include a dispenser.
- (g) "Local Health Authority" shall mean the senior official of the Department of Public Health of the Qadha in which a pharmacy is situated.

3. There shall be kept in Baghdad, or in such other place as the Director of Public Health shall order, a register to be called the Register of Pharmacists.

The following persons shall be entitled to inscribe and subject to the provisions of Section 33 hereof, to maintain their names in the Register of Pharmacists:—

- (1) those who hold a diploma of Pharmacy from an Iraq School of Pharmacy,
- (2) those who hold a diploma of Pharmacy from some School or Institution other than an Iraq School of Pharmacy; provided that the Director of Public Health may, if he consider it necessary, first require such persons to pass an examination by the staff of an Iraq School of Pharmacy.

The registration fee shall be twenty rupees.

Any person whose name is on the Register of Pharmacists shall be entitled to style himself "Pharmacist."

4. Every person whose name is registered in the Register of Pharmacists shall, subject to the provisions of Section 33 hereof, be entitled to take out a yearly licence, to be known as a pharmacist's licence, enabling him to practise the profession of pharmacy.

Such licence shall expire on the 31st December in each year and shall be renewed during the month of January in each year.

5. The Director of Public Health may, in his discretion, grant licences to those persons who, though not entitled to inscribe their names in the Register of Pharmacists, have been practising pharmacy under the authority of the Director of Public Health, for the period of five years continuously up to the date of the coming into force of this law.

A licence granted under this Section shall be known as a Dispenser's licence and, subject to the provisions of Section 9 hereof, shall entitle the holder to practise pharmacy and to style himself "dispenser."

Such licence shall expire and be renewed in the same manner as a pharmacist's licence.

6. No pharmacy shall be established without the written permission of the Director of Public Health first obtained.

Such written permission shall specify the place at which the pharmacy may be opened.

If it be desired to remove a pharmacy established under the provisions of this Section, and establish it in a place other than that specified in the permission, then fresh written permission must be obtained.

7. No pharmacy shall be kept open to the public unless a licensed pharmacist or dispenser be in charge thereof. If such person shall leave the premises for any long or short period, the pharmacy shall be closed until his return.

The licence of every person in charge of a pharmacy shall be displayed in a prominent position in the pharmacy.

8. No pharmacist or dispenser in the service of Government shall practise pharmacy privately: Provided that a licensed pharmacist holding a Government appointment as an analytical chemist, may practise pharmacy on condition that he does no chemical analyses in his private capacity.

9. A licensed pharmacist (but not a dispenser) may perform chemical analyses in his pharmacy, on condition that before doing so he has obtained a permit from the local health authority stating that his laboratory is suitable for this work.

10. No dispenser may perform chemical analyses unless the work shall be undertaken by a medical practitioner. In such case the dispenser shall not permit his laboratory to be used for such purpose unless he shall first have obtained the certificate mentioned in the preceding Section.

Every report of chemical analysis shall be signed by the medical practitioner concerned and the dispenser shall not sign the same.

11. A pharmacist or dispenser must abstain entirely from the practice of medicine or surgery in public or private, for or without remuneration.

12. Every prescription shall be written in terms generally accepted in pharmacy. It is forbidden to prepare prescriptions in such terms as will permit them to be understood by a limited number and not by all pharmacists. No pharmacist shall enter into partnership with a medical practitioner or shall permit a medical practitioner to use any part of the pharmacy, or the premises used in connection therewith, as a consulting room nor shall any agreement be made between a medical practitioner and a pharmacist, giving to any pharmacist any preferential right of dispensing medicines. Any agreement made in contravention of any of the provisions of this Section shall be absolutely void, and subject to punishment.

13. Any pharmacist or dispenser who receives a prescription of a person other than a medical dental or veterinary practitioner must refuse to dispense it, and further must immediately send it to the local health authority with a report of the circumstances under which he received it.

14. No medical practitioner or pharmacist or dispenser may prepare for sale any medicine or any other form of medical speciality bearing his name, without the sanction of the Director of Public Health: Provided that nothing in this Section shall apply to the printing of the pharmacist's name on labels as provided in Section 18 hereof.

15. No pharmacist or dispenser may sell by wholesale except in accordance with the laws and regulations for the time being in force regarding the wholesale sale of drugs.

16. (a) Every pharmacy must contain a copy of the latest edition of the pharmacopœia authorised by the Director of Public Health.

(b) Every pharmacy must contain a sufficient quantity of each of the drugs named in the "List of Commoner Drugs" appended to this law.

(c) Every pharmacy must contain the following registers to be maintained by the pharmacist in charge of the pharmacy:—

- (1) A register of all medicines in the pharmacy, as detailed in Classes A and B of the First Schedule of this Act with their quantity and the name of the seller, and recording the quantities used monthly and the monthly balance of stock.

(2) A register of each day's prescriptions, to show the name and address of the patient, name of prescriber, price of the medicine, current register number, orders for use and date of issue of the medicine. In this register will be entered the remarks of the Public Health Inspectors.

(d) Every pharmacy must contain (a) a balance sensitive to one milligramme, protected by a glass cover, and (b) a balance suitable for use with centigrammes, grammes and kilogrammes.

17. Medicines and instruments of precision in pharmacies must be kept in closed cupboards for protection against external conditions, dust, flies, etc.

18. The medicines issued to the patient will bear a white label with the inscription "for internal use" or a green label with the inscription "for external use." Every such label shall have the name and address of the pharmacist printed thereon. The Director of Public Health shall have power to make rules from time to time prescribing the colour and form of labels.

19. Every prescription or a copy of it, after having been dispensed and registered, must be returned to the patient, bearing the stamp of the pharmacy, except in the case where the prescription contains one of the poisons mentioned in Class A of the First Schedule hereto. In this case the pharmacist will retain the original prescription and no copy may be given to the patient.

20. The prescription of a veterinary practitioner dispensed in a pharmacy will be marked in the register and on the copy returned to the bearer with a capital "V" to indicate that it is for veterinary use only.

21. Any pharmacist who is uncertain as to the doses, the name of a drug or the signature of the prescriber, must immediately return the prescription to the bearer giving his reasons.

If a pharmacist observes that the quantities of any drugs contained in Classes A or B of the First Schedule hereto prescribed by the prescriber exceed those laid down in the pharmacopœia, he shall make a note of this fact on the prescription and return it to the bearer. If it be again presented bearing a second signature of the medical practitioner confirming the previous doses, he shall refer the matter to the local health authority who will decide as to whether the prescription shall be dispensed or not.

22. It is forbidden for a pharmacist to replace one ingredient by another or to alter the dose of an ingredient unless the prescription be first altered by the prescribing medical practitioner and again signed by him.

23. If in any town or village there is no pharmacist, a medical practitioner may establish a pharmacy under his care and on his own account, but he shall, if so required by the local health authority, close it within one year after the installation of a licensed pharmacist.

A medical practitioner may have in his possession certain medicines for emergency use, a list of which is included in the Third Schedule to this law; Provided that he shall not make a separate charge to the patient in respect of the supply of such medicines.

24. No person who is not a wholesale chemist duly authorized in that behalf according to the laws and regulations for the time being regulating the wholesale sale of drugs, or a pharmacist duly licensed to practise pharmacy, may sell or keep for sale any drug detailed in the First Schedule hereto or any preparation or compound containing such drug.

25. Poisons detailed in Class A of the First Schedule hereto must be kept in special cupboards bearing the notice "Poisons" in distinct lettering and each bottle or other receptacle containing a drug in Classes A or B of the First Schedule shall bear a label as provided by Section 27 hereof.

26. No pharmacist may sell or prepare for sale without the prescription of a medical practitioner, any poison which is named in Class A of the First Schedule hereto, or any compound or preparation containing any such poison.

27. Every medicine dispensed by a pharmacist which contains any poison mentioned in Classes A and B of the First Schedule hereto shall, in addition to the label prescribed by Section 18 hereof, bear a red label with the word "poison" thereon in distinct lettering or such other label as the Director of Public Health shall from time to time prescribe.

28. Every pharmacist shall be bound to keep his pharmacy open for the purpose of dispensing medicines at such hours of the day or night as the Director of Public Health may from time to time prescribe.

29. The Director of Public Health may appoint Inspectors of Pharmacies and such Inspectors, or other officials duly authorized in that behalf, shall have the right, at all times during working hours, to enter pharmacies and to inspect the stock and registers and every pharmacist shall be bound to furnish such inspectors or officials with such information as they may require in connection with the conduct of the pharmacy.

30. Any person:

(a) Who, obstructs or is party to obstructing an Inspector of Pharmacies or other official mentioned in section 29 hereof in the execution of his duty, or

(b) Who, being a pharmacist, shall practise pharmacy without being in possession of a licence under this law, or

(c) Who, being a licensed pharmacist or a licensed dispenser, shall contravene the provisions of his licence or any of the provisions of this law, or

(d) Who, being a medical practitioner, shall contravene or be party to any contravention of the provisions of this law

shall be deemed to have committed an offence against this law and may on conviction, be punished by fine not exceeding Rs. 200.

Provided that no proceedings under this Section shall be instituted without the previous consent of the local health authority.

In any proceedings against a pharmacist under this Section, the court shall, if the local health authority shall so request, but not otherwise, order that the pharmacy be closed.

31. Any person, not being a pharmacist or dispenser or a medical practitioner, who shall practise pharmacy or shall open a pharmacy without obtaining the permission prescribed in Section 6 hereof shall be deemed to commit an offence against this law and may, on conviction, be punished with fine not exceeding Rs. 750.

The court shall, in addition, order that the pharmacy be closed.

32. Any person not being a pharmacist or dispenser or a medical practitioner, who shall sell or keep for sale any poison within the meaning of this law, shall, on conviction, be punished with imprisonment not exceeding 6 months or with fine not exceeding Rs. 300 or with both imprisonment and fine.

In addition to any other punishment under this Section, the court may order that the stock of poisons shall be confiscated and disposed of in such manner as the local health authority shall request.

33. In the case of an offence committed by a pharmacist arising out of contravention of the provisions of this law, whether or not criminal proceedings be taken against him, the Director of Public Health may, if he considers it necessary, refer the case to a committee consisting of two senior officials of the Department of Public Health under the presidency of himself or a senior official of the department to be nominated by him.

In every case in which a pharmacist is sentenced to imprisonment for a term of one year or more for any offence, the Director of Public Health shall be bound so to refer the case.

The said committee shall have power:

(1) To suspend or cancel the licence of the offender, or

(2) To cancel the licence of the offender and suspend renewal thereof for a stated period, or

(3) To cancel the licence of the offender and to direct that his name be struck off the register.

The decision of the committee shall be given by a simple majority and shall be final.

34. The Director of Public Health may from time to time, by notification in the *Official Gazette*, make rules:

(a) altering, amending or adding to the schedules hereto,

(b) exercising the powers granted to him by the provisions of this law,

(c) prescribing the form of licences and the fees payable on the issue thereof,

(d) generally for the better execution of this law.

35. Sections 188 and 189 of the Baghdad Penal Code are hereby repealed.

36. This law shall come into force on date of publication in the Government *Official Gazette*. Within thirty days after that date all persons practising pharmacy and all proprietors of or persons in charge of pharmacies shall comply with the provisions of this law as to the inscription of their names in the register and shall apply to the Director of Public Health for licences and permission under the provisions of Sections 4, 5 and 6 hereof, after the expiration of such 30 days any person practising pharmacy or owning or being in charge of a pharmacy contrary to the provisions of this law shall be liable to the penalties prescribed by this law.

37. The Acting Minister of Interior and the Minister of Justice are charged with the execution of this law.

Made at Baghdad this 18th day of July, 1923 and 4th day of Dil-Hijja-1341.

FAISAL.

Prime Minister and Acting Minister of Interior,

Minister of Justice,

'ABDUL MUHSIN.

NAJI AL SUWAIDI.

APPENDIX I.

FIRST SCHEDULE

(Vide Paragraphs 19, 21, 25, 26 and 27).

CLASS A.—POISONS.

Aconite.

Alkaloids:—All poisonous vegetable Alkaloids and their salts and all poisonous derivatives of vegetable Alkaloids, including amongst others the following :—

Aconitine.

Apomorphine.

Atropine.

Brucine.

Cocaine.

Codeine.

Colchicine.

Coniine.

Cotarnine.

Curarine.

Daturine.

Delphinine.

Emetine.

Ergotinine.

Ergotoxine.

Ethyl Morphine.

Gelseminine.

Homatropine.

Hydrastine.

Hyoscine.

Hyoscyamine.

Morphine.

Narceme.

Narcotine.

Nicotine.

Physostigmine (Eserine.)

Pilocarpine.

Sparteine.

Strychnine.

Tropacocaine.

Veratrine.

Yohimbine.

Almonds, Essential Oil of, unless deprived of Prussic Acid.

Animal glands—all preparations of, except preparations of the Pancreas.

Antimonial Wine.

Antimony, Colloidal.

Apiol.

Arsenic and its preparations including amongst others the following :—

Arsenious Acid.

Arsenic Acid.

Arsenates.

Arsenites.

Arsenhæmol.

Arsenobenzol.

Cacodylic Acid.

Cacodylates.

Neosalvarsan and its substitutes.

Sodium Metharsenite (Arrhenal).

Belladonna except Belladonna Plasters.

Cantharides and its poisonous derivative such as Cantharidin except toilet preparations of Cantharides or Cantharidin.

Chlora Hydrate.

Chloroform, and all preparations or admixtures containing more than 1 % of Chloroform.

Coca.

Cocaine substitutes such as :—

Acoine.
Alypin.
Anaesthesine.
Benzamine (Eucaine.)
Holocain.
Novocain.
Orthoform.
Stovaine.

Corrosive Sublimate (Perchloride of Mercury.)

Curare

Cyanide of Potassium and all poisonous cyanides.

Diamorphine (Heroin).

Diethyl Barbituric Acid and other Alkyl, Aryl, or metallic derivatives of Barbituric Acid, whether described as Veronal, Proponal, Medinal, Luminal or by any other trade name, mark or designation; and all poisonous urethanes and ureides, such as:

Adalin.
Bromural.
Hedonal.
Phenyl Urethane (Euphorine).
Quinine Urethane.
Urethane.

Digitalis and all poisonous derivatives of Digitalis, such as :

Digalen.
Digitalin.
Digitoxin.

Ecgonine.

Emetic Tartar (Tartarated Antimony).

Ergot of Rye.

Ignatiæ Semina.

Indian Hemp (Cannabis Indica) and its poisonous derivatives such as Cannabin and its Salts.

Lead, in combination with Oleic Acid or other higher fatty acids whether described as Diachylon or under any other designation, except machine spread Plasters.

Mercurous Iodide.

Mercuric Iodide.

„ Sulphocyanide.

Nux Vomica and all preparations or admixtures of Nux Vomica or Strychnine containing more than 0.02% of Strychnine.

Opium.

Physostigmatis Semina.

Picrotoxin.

Poppies, all preparations of, excepting Red Poppy petals and Syrup of Red Poppies.

Precipitate Red, (Red Oxide of Mercury) and all Oxides of Mercury.

Precipitate White (Ammoniated Mercury).

Prussic Acid and all preparations or admixtures containing Prussic Acid.

Rue and its Oil.

Savin and its Oil.

Sera, Vaccines and Bacterial Toxins.

Solanine.

Strophanthus and Strophanthin.

Sulphonal and its Homologues, whether described as Trional, Tetronal, or by any other trade name, mark or designation.

Zinc Chloride and liquid preparations of Zinc Chloride except preparations intended to be used for soldering or other purely industrial purpose.

All preparations or admixtures of the above poisons, except preparations or admixtures the exclusion of which is indicated by the words relating to:

Animal glands.
Belladonna.
Cantharides and its poisonous derivatives.
Chloroform.
Lead.
Nux Vomica and Strychnine.
Zinc Chloride.

Notes. (a) Any medicine for internal use containing any of the above drugs, except when the proportion is less than that indicated above in the case of Chloroform or Nux Vomica and Strychnine, shall be labelled with a special red label stating that the medicine contains a poison in medicinal doses and that the instructions of the doctor as to dosage must be strictly adhered to.

(b) When any of the drugs included in Class A are sold or dispensed for external use they must be labelled with a red label bearing the word "Poison" in block letters.

CLASS B.

Acid, Carbolic and its Homologues, such as, Cresol, etc.

„ Chromic.

„ Chrysophanic.

„ Cinnamic.

„ Hydrochloric.

„ Nitric.

„ Osmic.

„ Oxalic and all soluble Oxalates.

„ Phosphoric, Concentrated.

„ Picric.

„ Sulphuric.

Adonis Vernalis.

Æther.

Aloin.

Ammonia, liquid preparations of, containing more than 5% by weight of free Ammonia.

Argenti Nitras.

Argentum Colloidale.

Argyrol.

Belladonna Plasters.

Caffeine and its salts.

Cantharides and Cantharidin, toilet preparations of

Colchicum.

Conium.

Dulcamara.

Gelsemii Radix.

Hydrargyri Benzoas.

„ Salicylas.

„ Subchloridum.

Hydrastis Rhizoma.

Hyoscyami Folia.

Iodine.

Ipecacuanhæ Radix.

Jaborandi Folia.

Lecithin.

Liquor Trinitrini.

Nux Vomica and Strychnine preparations containing not more than 0.02% of Strychnine.

Oleum Crotonis.

Pelletierine and its salts.

Podophylli Resina (Podophyllin.)

Santonin.

Sodii Cinnamas.

„ Vanadas.

Staphisagriæ Semina.

Stramonii Folia.

Zinci Lactas.

„ Sulphas.

All preparations or admixtures containing any of the above poisonous drugs except preparations or admixtures of :—

Acid Hydrochloric.

„ Nitric.

„ Phosphoric, Concentrated.

Acid Sulphuric and liquid preparations containing not more than 5% of pure Acid of Ammonia containing not more than 5% by weight of free Ammonia.

Note:—All drugs included in Class B must be labelled with a red label bearing the word "Poison" when sold or dispensed, except when sold or dispensed for internal use in doses not exceeding the maximum therapeutic dose.

CLASS C.

All drugs and preparations or admixtures of drugs included in the Second Schedule of this act (List of Commoner Drugs to be stocked by Pharmacists), excepting those already included in Class A or Class B and except the following drugs and their preparations and admixtures.

Acaciæ Gummi.

Acidum Aceticum.

„ Benzoicum (preparations or admixtures of).

Acidum Boricum.	Glucosum.
„ Citricum.	Glusidum.
„ Hydrochloricum. (preparations or admixtures of.)	Glycerinum (preparations or admixtures of.)
„ Nitricum (preparations or admixtures of.)	Kaolinum.
„ Oleicum.	Oleum Arachis.
„ Phosphoricum Concentratum, (preparations or admixtures of.)	„ Limonis.
„ Salicylicum, (preparations or admixtures of.)	„ Lini.
„ Sulphuricum, (preparations or admixtures of.)	„ Olivæ.
„ Sulphuricum Dilutum.	„ Ricini.
„ Tannicum.	Paraffinum Durum.
„ Tartaricum.	„ Liquidum.
Adeps Lanæ Hydrosus.	„ Molle Album.
Alumen.	„ „ Flavum.
Ammonii Chloridum.	Sapo Animalis.
Amylum.	„ Durus.
Aqua Destillata.	„ Mollis.
Calcii Carbonas Præcipitatus.	Sodii Bicarbonas.
„ Hydras.	„ Carbonas.
Carbo Animalis.	„ Chloridum.
Cera Alba.	Spiritus Vini Gallic.
Creta Præparata.	Sulphur Sublimatum.
Crocus.	Syrupus.
Gelatinum.	Tragacanthæ Pulvis.
	Zinci Chloridum (when used for purely industrial purposes).
	Zinci Oxidum.
	Zingiberis Pulvis.

APPENDIX II.

SECOND SCHEDULE.

(Vide Clause 16 para. b.)

List of Commoner Drugs to be stocked by Pharmacies.

Acaciæ Gummi.	Acidum Sulphuricum Dilutum.
Acetanilidum (Antifebrin.)	„ Tannicum.
Acetannin (Tannigen.)	„ Tartaricum.
Acidum Aceticum.	Adeps Benzoatus.
„ Aceticum Glaciale.	„ Lanæ.
„ Acetylsalicylicum (Aspirin.)	„ Lanæ Hydrosus.
„ Arseniosum.	Aether.
„ Benzoicum.	Aether Aceticus.
„ Boricum.	Alcohol Absolutum.
„ Carbolicum.	Alcoolat de Mélisse Compose.
„ Carbolicum Liquefactum.	Alces.
„ Citricum.	Aloinum.
„ Formicum.	Alumen.
„ Gallicum.	Amidopyrin (Pyramidon.)
„ Hydrobromicum Dilutum.	Ammonii Acetas.
„ Hydrochloricum.	„ Benzoas.
„ Hydrochloricum Dilutum.	„ Bromidum.
„ Hydrocyanicum Dilutum.	„ Carbonas.
„ Lacticum.	„ Chloridum.
„ Nitricum.	„ Ichthosulphonas (Ichthyol.)
„ Nitricum Dilutum.	„ Valerianas.
„ Nitro-Hydrochloricum Dilutum.	Ampoules.
„ Oleicum.	Adrenalin.
„ Oxalicum.	Camphor.
„ Phosphoricum Concentratum.	Cocaine Hydrochloride.
„ Phosphoricum Dilutum.	Digitalin.
„ Picricum.	Emetine Hydrochloride.
„ Salicylicum.	Morphine Hydrochloride.
„ Sulphuricum.	Pituitrin.
„ Sulphuricum Aromaticum.	

Quinine Bihydrochloride.
 Sodium Cacodylate.
 Strychnine Sulphate.
 Amylum.
 Antimonii Oxidum.
 Antimonium Tartaratum.
 Apiol.
 Apomorphinæ Hydrochloridum.
 Aqua Anisi.
 „ Camporæ.
 „ Chloroformi.
 „ Cinnamomi.
 „ Destillata.
 „ Aurantii Floris, Triple.
 „ Laurocerasi.
 „ Menthæ Piperitæ.
 „ Rosæ, Triple.
 Argenti Nitras.
 „ Nitras Induratus.
 „ Proteinæ (Protargol).
 Argentum Colloidale (Collargol).
 Argyrol.
 Arsenii Iodidum.
 Asafœtida.
 Atropinæ Sulphas.
 Aurantii Cortex Siccatus.
 Balsamum Fioraventi.
 „ Peruvianum.
 „ Tolutanum.
 Baume Analgesique.
 Barbitonum (Veronal).
 Benzonaphthol.
 Betanaphthol.
 Bismuthi Carbonas.
 „ Salicylas.
 „ Subgallas (Dermatol).
 „ Subnitras.
 „ Tannas (Tannismut).

Bismuthi Tribromophenolas (Xeroform).
 Borax Purificatus.
 Bromidia.
 Bromoformum.
 Bromural.
 Buchu Foha.
 Butylchloral Hydras.
 Caffeina.
 Caffeinæ Citras.
 Calamina Præparata.
 Calcii Carbonas Præcipitatus.
 „ Chloridum.
 „ Glycerophosphas.
 „ Hydras.
 „ Hypophosphis.
 „ Lactas.
 „ Lactophosphas.
 „ Phosphas.
 Calumbæ Radix.
 Calx Sulphurata.
 Camphora.

Capsules.

Amyl Nitris.
 Apiol.
 Copaiba et Cubeba.
 Creosotum.
 Extractum Cascaræ Sagradæ
 Liquidum.
 Extractum Ergotæ et Apiol.
 „ Filicis Liquidum.
 Guaiacol.
 Hæmoglobinum.
 Lecithin.
 Oleum Ricini.
 „ Santali.
 Spiritus Ammonizæ Aromaticus.
 Carbo Animalis.
 Cera Alba.

Cetaceum (Blanc de Bolevne).
 Chloralformamidum (Chloralamid).
 Chloral Hydras.
 Chloroformum.
 Chrysarobinum.
 Cinchonæ Rubræ Corticis Pulvis.
 Cocaina.
 Cocainæ Hydrochloridum.
 Codeina.
 Codinæ Phosphas.
 Colloodium Flexile.
 Copaiba.
 Creosotal.
 Creosotum.
 Creta Præparata.
 Crocus.
 Cupri Sulphas.
 Diastasum (Maltine).
 Diamorphinæ Hydrochloridum (Heroin
 Hydrochloride).
 Digitalis Folia.

Dressings.

Bandages, open wove, various sizes.
 Bandages, Plaster of Paris.
 „ Triangular.
 Cotton Wool, Absorbent.
 „ „ Boric.
 Gauze, plain, sterilised.
 „ Cyanide „
 „ Iodoform „
 Gutta Percha Tissue.
 Jaconet.
 Lint, plain.
 Lint, Boric.
 Oiled silk.

Effervescent Preparations.

Caffeinæ Citras.
 Lithii Citras.
 Piperazina.

Salt Carolini (Carlsbad Salt).

Emplastrum Belladonnæ.
 „ Cantharidini.
 „ Hydrargyri.
 „ Plumbi.
 „ Resinæ.
 „ Saponis.

Ethylmorphina Hydrochloridum
 (Dionin).

Eucalypti Folia.

Eucalyptol.

Extractum Aloës.

„ Belladonnæ Liquidum.
 „ „ Siccum.
 „ Cannabis Indicæ.
 „ Cascaræ Sagardæ Liquidum.
 „ „ Siccum.
 „ Cinchonæ Liquidum.
 „ Cocæ Liquidum.
 „ Colocynthis Compositum.
 „ Condurango Liquidum.
 „ Convallariæ.
 „ „ Liquidum.
 „ Ergotæ Liquidum.
 „ Euonymi.
 „ Filicis Liquidum.
 „ Gentianæ.
 „ Glycyrrhizæ Liquidum.
 „ Hamamelidis Liquidum.
 „ Hydrastis Liquidum.
 „ Hyoscyami.
 „ Ipecacuanhæ Liquidum.
 „ Kolæ Liquidum.
 „ Lactuæ.
 „ Malti Liquidum.
 „ „ Siccum.
 „ Nucis Vomizæ Liquidum.
 „ „ Siccum.

Extractum Opii Liquidum.
 " " Siccum.
 " Quassiae.
 " " Liquidum.
 " Rhei.
 " " Liquidum.
 " Sarsae Liquidum.
 " Valerianae.
 " Viburni Liquidum.
 Ferri Arsenas.
 " et Ammonii Citras.
 " et Potassii Tartras.
 " et Quininæ Citras.
 " et Strychninæ Citras.
 " Lactas.
 " Oxalas.
 " Perchloridum.
 " Sulphas.
 " " Exsiccatus.
 Ferrum Redactum.
 Gelatinum.
 Gentianæ Radix.
 Glucosum.
 Glusidum (Saccharin.)
 Glycerinum.
 " Acidi Tannici.
 " Belladonnæ.
 " Boracis.
 " Plumbi Subacetatis.
 Glycyrrhizæ Radicis Pulvis.
 Guaiaci Resina.
 Guaiacol.
 " Carbonas.
 Hexamina.
 Hydrargyri Iodidum Rubrum.
 " Oxidum Flavum.
 " " Rubrum.
 " Perchloridum,

Hydrargyri Salicylas.
 " Subchloridum.
 Hydrargyrum Ammoniatum.
 " cum Creta.
 Hyoscyami Folia.
 Iodoformum.
 Iodum.
 Ipecacuanhæ Radix.
 Jaborandi Folia.
 Jalapæ Pulvis.
 " Resina.
 Kaolinum (Bolus Alba.)
 Lactucarium.
 Lamellæ Homatropine.
 Lamellæ Physastigmine Sulphate.
 Lini Semina Contusa.
 Linimentum Aconiti.
 " Belladonnæ.
 " Camphoræ.
 Linimentum Comphoræ Ammoniatum.
 " Chloroformi.
 " Opii.
 " Saponis.
 " Terebinthinæ.
 Liquor Adrenalini Hydrochloricus.
 " Ammoniae.
 " " Fortis.
 " Ammonii Acetatis Concentratus.
 " Arsenicalis.
 " Arsenici Hydrochloricus.
 " Arsenii et Hydrargyri Iodidi.
 " Bismuthi et Ammonii Citratis.
 " Calcis.
 " Epispasticus.
 " Ferri Perchloridi.
 " Formaldehydi.
 " Hamamelidis.
 " Hydrargyri Perchloridi.
 " Hydrogenii Peroxidi.

Liquor Morphinae Acetatis.
 " Morphinae Hydrochloridi.
 " " Tartratis.
 " Pancreatis.
 " Picis Carbonis.
 " Plumbi Subacetatis Fortis.
 " Potassæ.
 " Strychninæ Hydrochloridi.
 " Trinitrini.
 " Zinci Chloridi.
 Lithii Benzoas.
 " Carbonas.
 " Citras.
 Lycopodium.
 Lysol.
 Magnesia Levis.
 Magnessii Carbonas Levis.
 " " Ponderosus.
 " Sulphas.
 Manna.
 Menthol.
 Mercurial Cream.
 Methylacetanilidum (Exalgin).
 Methylene Blue.
 Methyl Salicylas.
 Methylsulphonal (Trional).
 Mistura Sennæ Composita.
 Morphinae Acetas.
 " Hydrochloridum.
 " Tartras.
 Naphtholis Salicylas (Betol).
 Neosalvarsan (or Neokharsivan).
 Novocain.
 Oleum Amygdalæ.
 " Amygdalæ Amaræ.
 " Anethi.
 " Anisi.
 " Arachis.
 " Cadinum.
 " Cajuputi.

Oleum Carui.
 " Caryophylli.
 " Chaulmoogræ.
 " Cinnamoomi.
 " Copaibæ.
 " Crotonis.
 " Eucalypti.
 " Limonis.
 " Lini.
 " Menthæ Piperitæ.
 " Morhuæ.
 " Olivæ.
 " Ricini.
 " Santali.
 " Sinapis Volatile.
 " Terebinthinæ Rectificatum.
 " Theobronatis.
 Opii Pulvis.
 Orthoform.
 Oxymel Scillæ.
 Pancreatinum.
 Paraffinum Durum.
 " Liquidum.
 " Molle Album.
 " " Flavum.
 Paraldehydum.
Pastilles.
 Oleum Eucalypti.
 " " et Menthol.
 Menthol.
 Pepsinum.
 Phenacetinum.
 Phenazonum.
 Pilocarpinae Nitras.
 Pilula Cascaræ.
 " Colocynthidis Composita.
 " Creosoti.
 " Ergotini.

Pilula Ferri.
 " " et Arsenici.
 " Hydrargyri.
 " Rhei Co.
 Piperazina.
 Plumbi Acetas.
 Podophylli Resina.
 Potassii Acetas.
 " Bicarbonas.
 " Bromidum.
 " Carbonas.
 " Chloras.
 " Citras.
 " Iodidum.
 " Nitras.
 " Permanganas.
 " Tartras Acidus.
 Pulvis Cretæ Aromaticus.
 " " " cum Opio.
 " Glycyrrhizæ Compositus.
 " Ipecacuanhæ Compositus.
 " Jalapæ Compositus.
 " Rhei Compositus.
 " Tragacanthæ Compositus.
 Quassia Lignum.
 Quinina Ethylcarbonas (Euquinine)
 " Hydrobromidum.
 " Hydrochloridum.
 " " Acidum.
 " Salicylas.
 " Sulphas.
 Quinina Sulphas Acidus.
 " Tannas.
 " Valerianas.
 Resorcinum.
 Rhei Rhizomæ Pulvis.
 Saccharum Lactis.
 Sal Carlsbad.

Sal Vichy.
 Salipyrin.
 Salol.
 Santalol (Arthéol.)
 Santoninum.
 Sapo Animalis.
 " Durus.
 " Mollis.
 Scammonia Resina.
 Scilla.
 Senegae Radix.
 Sene Folia.
 Sirop des Cinq racines.
 Sodii Benzoas.
 " Bicarbonas.
 " Bromidum.
 " Cacodylas.
 " Carbonas.
 " " " Exsiccatus.
 " Chloridum.
 " Citras.
 " et Potassii Tartras.
 " Glycerophosphas.
 " Hypophosphis.
 " Metharsenis (Arrhenal).
 " Phosphas.
 " " Acidus.
 " Salicylas.
 " Sulphas.
 Spiritus Ætheris.
 Spiritus Ætheris Compositus.
 " " Nitrosi.
 " Ammonia Aromaticus.
 " Anisi.
 " Camphoræ.
 " Chloroformi.
 " Mentha Piperitæ.
 " Rectificatus.

Spiritus Vini Gallici (Cognac).
 Strychnina Hydrochloridum.
 Sulphonal.
 Sulphur Præcipitatum.
 " Sublimatum.
 Syrupus.
 " Aurantii.
 " Ferri Phosphatis Compositus.
 " Ferri Phosphatis cum Quinina
 et Strychnina.
 " Glycerophosphatum Composi-
 tus.
 " Hypophosphitum Compositus.
 " Limonis.
 " Scillæ.
 " Tolutanus.
 " Zingiberis.
Tablets.
 Acidum Acetylsalicylicum.
 (Aspirin.)
 Barbitonum (Veronal).
 Extractum Cascarae Sagradae.
 Hydrargyri Subchloridum.
 Phenacetinum.
 " et Caffeina Citras.
 Potassii Chloras.
 Pulvis Ipecacuanhæ Composi-
 tus.
 Quinina Hydrochloridum.
 " Sulphas.
 Soda Mint.
 Sodii Salicylas.
 Sulphonal.
 Syrupus Ferri Phosphatis cum
 Quinina.
 et Strychnina.
Tablets Hypodermic.
 Atropina Sulphas.
 Cocaina Hydrochloridum.
 Digitalinum.
 Emetina Hydrochloridum.
 Morphinæ Sulphas.
 " Tartras.

Quinina Bihydrochloridum.
 Strychnina Hydrochloridum.
 Tannal bin.
 Terpini Hydras.
 Terpinol.
 Theobromina.
 Theobromina et Sodii Salicylas (Di-
 retin).
 Thymol.
 Thymolis Iodidum (Aristol).
 Tinctura Aconiti.
 " Arnicae Florum.
 " Asafoetida.
 " Aurantii.
 " Belladonnae.
 " Benzoini Composita.
 " Buchu.
 " Calumbæ.
 " Camphoræ Composita.
 " Cannabis Indicae.
 " Cantharidini.
 " Capsici.
 " Cardamomi Composita.
 " Cascarilla.
 " Catechu.
 " Chiratae.
 " Chloroformi et Morphinæ
 (Chlorodynum).
 " Chloroformi et Morphinæ
 Composita.
 " Cinchonæ.
 " " Composita.
 " Colchici.
 " Condurango.
 " Convallariae.
 " Digitalis.
 " Ergotæ Ammoniata.
 " Eucalypti.
 " Ferri Perchloridi.
 " Gelsemii.

Tinctura Gentianæ Composita.

- " Guaiaci.
 " " Ammoniata.
 " Hamamelidis.
 " Hydrastis.
 " Hyoscyami.
 " Iodi Fortis.
 " " Mitis.
 " Jaborandi.
 " Jalapæ.
 " Kino.
 " Krameria.
 " Lavandulæ Composita.
 " Lobelia.
 " " Aetherea.
 " Myrrhæ.
 " Nucis Vomica.
 " Opii.
 " Podophylli.
 " Pruni Virginianæ.
 " Quassia.
 " Quininæ.
 " " Ammoniata.
 " Rhei Composita.
 " Scilla.
 " Senegæ.
 " Sennæ Composita.

Tinctura Stramonii.

- " Strophanthi.
 " Valerianæ-Ammoniata.
 "
 Tragacanthæ Pulvis.
 Unguentum Acidi Borici.
 " Belladonna.
 " Gallæ.
 " " cum Opio.
 " Hydrargyri.
 " " Ammoniati.
 " " Compositum.
 " " Nitratis.
 " " Oxidi Flavi.
 " Sulphuris.
 " Zinci.
 Vinum Antimoniale.
 " Colchici.
 " Ipecacuanhæ
 Yohimbina Hydrochloridum.
 Zinci Chloridum.
 " Oxidum.
 " Permanganas.
 " Sulphas.
 " Valerianas.
 Zingiberis Pulvis.

APPENDIX III.
THIRD SCHEDULE.
(Vide Clause 23.)

List of medicines stocks of which may be maintained by
 Medical Practitioner for Emergency use.

1. Sera and Antitoxines.

- Diphtheria.
 Dysentery.
 Meningococcus.
 Plague.
 Streptococcus.
 Tetanus.

Vaccines.

- Anti-Variolous.
 Cholera.
 Gonococcus.
 Plague.
 Typhoid and Paratyphoid.

2. Ampoules or Hypodermic Tablets.

- Adrenalin.
 Æther.
 Camphor in Olive oil.
 Chloroform.
 Cocaine Hydrochloride.
 Digitalin.
 Morphine Hydrochloride.
 Neo Salvarsan (or Neo Khar-
 sivan).
 Pituitrin.
 Quinine Bihydrochloride.
 Strophanthin.
 Strychnine Sulphate.

3. Dressing materials, such as Cotton, Wool, Gauze, etc.

4. Antiseptics for operations or dressings.

5. Surgical instruments and appliances.

APPENDIX IV.

List of Equipment required to be maintained by Pharmacies.

Cachet Machine.	Spatulæ, Metal, various sizes.
Evaporating Dish.	Spatulæ, bone, horn or vulcanite.
Filter.	Spirit Lamp.
Filter Papers.	Stamp of the Pharmacy.
Funnels, various sizes.	Still.
Infusion Pot.	Stirring Rods.
Litmus Paper, Blue and Red.	Suppository Mould.
Measures, Glass Imperial and Metric, various sizes.	Test Tubes.
Mortars and Pestles, various sizes.	Thermometer.
Ointment Slab.	Water Bath.
Pill Machine.	Weights, Apothecaries, $\frac{1}{2}$ grain to 4 drachms.
Scales, sensitive to 1 milligramme.	" Avoirdupois, $\frac{1}{4}$ ounce to 2 pounds.
Scales, to weigh up to 1 kilogramme.	" Metric, 1 milligramme to 1 kilogramme.
Scissors.	
Sealing Wax.	
Sieves, various sizes.	

AMENDMENT OF SECTION 18 OF THE SECURITY REGULATIONS.

WE, KING OF IRAQ.

Pursuant to the proposals of the Acting Minister of Finance, and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. Section 18 of the Security Regulations of 22nd February, 1923, is amended as follows:—

" 18. Property offered as security must fulfil the following conditions:—

(a) Where a Tapu Department exists:—

- (1) The property presented as security should be a property registered in Tapu.
- (2) The property offered as security must not be under attachment nor must any other person have rights over it; in the case of buildings it must not be the personal residence of the owner; in the case of agricultural land, it must not be the source of livelihood of the owner.
- (3) Record must be made in the Tapu Registers that the estate is pledged as security. The Tapu Mamur must endorse the security Sanad with a certificate that this record has been effected.
- (4) The Administrative Council must record its approval of the valuation.

(b) Where a Tapu Department does not exist:—

- (1) Full enquiries must be made by the Administrative Council into the nature of the estate presented as security. It must be ascertained that same is not the personal residence of the owner and that no other person has rights over it.
- (2) The Administrative Council must record its approval of the valuation.
- (3) Notices must be inserted in the public press that the estate is pledged as security and that whoever has a claim to rights over it must appear within 31 days. Notices should be similarly posted in public places.
- (4) On the establishment of Tapu the estate must be registered within 40 days. The provisions under (a) above should then apply, failing which the security will cease to be operative and action taken as provided for in Sections 13 and 14 of this Law.

(c) Where no Administrative Councils exist, Municipal Councils will carry out the transactions presented above."

2. The Acting Minister of Finance is charged with the execution of this Regulation.

Made at Baghdad this 18th day of July, 1923, and 4th Dhil Hijja, 1341.

FAISAL.

Acting Minister of Finance,
S. H. SLATER.

Prime Minister,
'ABDUL MUHSIN.

APPENDIX TO THE OFFICERS' LIMITATION OF AGE LAW OF THE 26TH OCTOBER, 1922.

WE, KING OF IRAQ.

Pursuant to the proposal of the Acting Minister of Defence and with the concurrence of the Council of Ministers, do hereby order as follows:—

Section 8.—The Ministry of Defence may employ officers of the clerical branch of the 'Iraq Army who have exceeded the age limit, provided that they are mentally and physically fit for employment, as Quartermasters in the Army in accordance with Section 3 of this Law as sanctioned by Royal Irada, dated 4th Rabi' al Awwal, 1341, and 26th October, 1922, and provided that their employment is necessary.

The Acting Minister of Defence is charged with the execution of this Irada.

Made at Baghdad this 21st day of July, 1923, and 7th day of Dhil Hijja, 1341.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Acting Minister of Defence,
NURI AL SA'ID.

THE PLACES OF WORSHIP (EXEMPTION FROM REGISTRATION FEES) LAW, 1923.

WE, KING OF 'IRAQ.

Pursuant to the proposals of the Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law may be called "The Places of Worship (Exemption from Registration Fees) Law, 1923."

2. Mosques, Takiahs, Churches and other places of worship shall be exempted from the payment of Mujaddad Registration fees in Tapu provided that this exemption shall apply only to such places as are habitually used for worship and shall not apply to properties whether or not annexed thereto such as schools, orphanages, printing presses, shops, dwelling houses of Mutawallis or other institutions of a charitable, religious or private nature.

3. This Law shall come into force from the date of its publication in the *Official Gazette*.

4. The Ministers of Justice and Finance are charged with the execution of this Law.

Made at Baghdad this 23rd day of July, 1923, and the 9th day of Dhil Hijjah, 1341.

FAISAL.

Acting Minister of Finance,
SLATER.

Minister of Justice,
NAJI AL SUWAIDI.

Prime Minister,
'ABDUL MUHSIN.

WE HAVE ISSUED THIS OUR ROYAL IRADA,

Pursuant to the proposals of the Minister of Justice and with the concurrence of the Council of Ministers under Section 23 of the Courts Proclamation, dated the 28th December, 1917, as amended by the Courts (Revision) Proclamation of the 14th May, 1921.

For the amendment of the Advocates Rules 1918 as follows:—

(a) The following new sub-Section shall be added to Section 7:—

(b) "No advocate shall appear in a case before a Judge to whom he is related up to and including the fourth degree unless his opponent shall agree thereto and give his permission in writing. This permission shall not apply if the relationship be to a minority only of a Court composed of more than two Judges."

(b) The first sentence of Section 8 shall be cancelled and the following substituted

"Any Court of First Instance may of its own accord, and shall if so directed by the President of the Court superior to it, enquire into the conduct of an advocate, and may after such enquiry, warn or reprimand or suspend or strike off the roll any advocate for any of the following causes."

(c) The last sentence of Section 8 shall be amended by the addition of the following:—

"The Court of Cassation may cancel, reduce or increase any punishment awarded by the Court of First Instance. The decision of the Court of Cassation shall be final provided that the said Court may at any time review its decision if the discovery of fresh matter shall render it desirable so to do and provided that no punishment may be increased on such review."

The Minister of Justice is charged with the execution of this Irada.

Made at Baghdad this 13th day of August, 1923, and the 30th day of Dhil Hijja, 1341.

FAISAL.

Minister of Justice,
NAJI AL SUWAIDI.

Prime Minister,
'ABDUL MUHSIN.

BUDGET (SUPPLEMENTARY ALLOTMENT) LAW, 1923/24.

WE, KING OF 'IRAQ.

Pursuant to the proposals of the Acting Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Article 1.—There shall be added a sum of Rupees three lakhs and fifty thousand (Rs. 3,50,000) to a new temporary Article No. 5-A (Flood Protection Extraordinary 1923-24 Euphrates) in Chapter X (Ministry of Communications and Works) Section III (Irrigation—Constructions and Maintenance) Vote 11 (Works) of the Budget for the year 1923-24.

Article 2.—The sum of Rs. 3,50,000 shall be provided by the grant of a supplementary Vote amounting to Rupees two lakhs fifty thousand (Rs. 2,50,000) and by transfer of Rupees one lakh (Rs. 1,00,000) from Article 1 of Vote 1 in Chapter X of the 1923-24 Budget.

Article 3.—The Acting Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 15th day of August, 1923, and 2nd day of Muharram, 1342.

FAISAL.

Acting Minister of Finance,
S. H. SLATER.

Prime Minister,
'ABDUL MUHSIN.

THE TELEGRAPHIC MONEY ORDERS LAW.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Minister of Communications and Works, and with the approval of the Council of Ministers, do hereby decree as follows:—

Article 1.—This Law may be called "The Telegraphic Money Orders Law."

Article 2.—Telegraphic Money Orders amounting to more than Rs. 600 in one day should not be paid to any person who is not either permanently resident within the jurisdiction of the office of payment or personally known to the Postmaster, until the postal confirmation of the telegraphic advice has been received; unless in the meantime the payee can get a respectable local resident to stand surety for him by executing an indemnity bond for the amount.

Article 3.—In the meantime payment should be made on a respectable local resident giving an undertaking in writing to indemnify the Director-General, Posts and Telegraphs in 'Iraq against any loss incurred by reason of or on account of such payment. The payee should not be required to sign the undertaking.

Article 4.—A Stamp Duty as shown below will be payable by the party concerned on the indemnity bond in non-judicial stamps:—

	Rs.	Rs. A.
Where the amount does not exceed ...	10	0 2
" it exceeds Rs. 10 and does not exceed	50	0 4
" " " " 50 " " " "	100	0 8
" " " " 100 " " " "	200	1 0
" " " " 200 " " " "	300	1 8
" " " " 300 " " " "	400	2 0
" " " " 400 " " " "	500	2 8
" " " " 500 " " " "	600	3 0
" " " " 600 " " " "	700	3 8
" " " " 700 " " " "	800	4 0
" " " " 800 " " " "	900	4 8
" " " " 900 " " " "	1,000	5 0
and for every Rs. 500 or part thereof in excess of 1,000		2 8

Article 5.—This Law shall come into force with effect from the date of its publication in the *Government Gazette*.

Article 6.—The Minister of Communications and Works is charged with the execution of this Law.

Made at Baghdad this 18th day of August, 1923, and 5th day of Muharram, 1342.

FAISAL.

Minister of Communications and Works,

AL HASH'IMY.

Prime Minister,

ABDUL MUHSIN.

BUDGET (SUPPLEMENTARY ALLOTMENT) LAW, 1923/24.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Acting Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Article 1.—There shall be added a sum of Rupees ninety-five thousand (Rs. 95,000) to Article 1 (Original Works—Buildings) of Chapter X (Ministry of Communications and Works) under Section XI (Public Works) Vote V (Works and Repairs) of the Budget of 1923-24.

Article 2.—The Acting Minister of Finance is charged with the execution of this Irada.

Made at Baghdad this 2nd day of September, 1923, and 20th Muharram, 1342.

FAISAL.

Prime Minister,

ABDUL MUHSIN.

Acting Minister of Finance,

SLATER.

THE PROPERTY TAX LAW, 1923.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Acting Minister of Finance and with the concurrence of the Council of Ministers, hereby order:—

1. This Law shall be called "The Property Tax Law, 1923."

It shall apply only to property, as hereinafter defined, situated in such towns, villages, or other areas as are specified in Schedule "A."

This Schedule may be amplified or modified by a Royal Irada.

The decision of the Mutasarrif with regard to the inclusion of any property in the said Schedule shall be final.

2. There shall be paid to the Treasury a yearly tax of 10% of the yearly value of all property as defined in Article 3, subject to the partial and total exemptions set out in Articles 4 and 5 hereof, respectively.

If it is considered necessary to raise the rate of this tax, then it shall be raised by a resolution of the Council of Ministers and Royal Irada.

3. In this Law the expression "property" shall include:—

- All dwelling houses including courtyards, and land adjoining the same.
- Shops, warehouses, khans, hamams, alwas, factories and workshops including courtyards or land of whatever size adjoining same and used in connection therewith and other places and sites used for commercial purposes.
- All stationary river craft which are used for the installation of machinery or for the storage of goods, or as laundries, coffee-shops, or for any other commercial purpose.

The expression "Finance Authorities" shall mean the Minister of Finance or some person in the Capital or in the Districts whom he shall authorise on this behalf by notification in the *Official Gazette*.

4. No tax shall be payable in respect of property mentioned in Article 3 (b) the yearly value whereof is not more than Rs. 50 per annum.

In the case of property the yearly value whereof is more than Rs. 50 and not more than Rs. 100 per annum, a deduction of Rs. 50 shall be made from the yearly value before the tax is calculated.

5. No tax shall be payable in respect of the following properties:—

- Government properties and properties belonging to Municipalities which do not produce any revenue and are used for public purposes.
- All Mosques, Takies, Churches, Synagogues, Monasteries and their dependent properties provided that the same are the property of, and are occupied by religious communities or by the mutawallis of the Awqaf relating to such buildings.
- Schools and benevolent institutions the property of, and occupied by, the communities or associations managing the same.
- Properties exempted in accordance with treaties or agreements which may be concluded between the 'Iraq Government and Foreign States.
- Property used exclusively for purposes of agriculture, such as the stabling of animals or storage of implements or installation of machinery.
- Properties which are proved to the satisfaction of the Financial Authorities to have remained vacant throughout the whole period in respect of which an instalment is payable.
- Such other property as may be declared to be exempt from Tax under this Law by a resolution of the Council of Ministers and Royal Irada.

6. For the purpose of assessing the yearly value of property one committee shall be constituted in each Qadha to be called the Assessment Committee. Such committees shall (save as hereinafter mentioned) be composed of 3 official members to be nominated by the Mutasarrif and 3 non-official members to be nominated by the Majlis Idarah of the Qadha. In the case of the Qadha of Baghdad, the committee shall be composed of 3 official members appointed by the Finance Authorities and 3 non-official members selected by a joint meeting of the Majlis Idarah of the liwa and the Municipal Council. Provided that none of the non-official members selected under Article 16 of this Law shall be eligible to serve on an Assessment Committee. In the case of Basrah and Mosul the committee shall be composed of 3 official members, of whom the senior shall be nominated by the Finance Authorities, and the remainder by the Mutasarrif, and of 3 non-official members selected as in the case of Baghdad. Provided that none of the non-official members of Assessment Committee, shall be identical with the members selected under Article 16 of this Law.

All decisions of the Assessment Committee shall be by simple majority of votes. In the case of an equality of votes the President who shall be the senior official member and appointed by the Finance Authorities, shall have a second or casting vote. A quorum shall be the President and three other members of whom at least one shall be an official. Assessment Committees may be constituted from time to time as may be necessary.

The decision of an Assessment Committee in respect of any matter which by this Law, it is competent to decide, shall be, subject to appeal to the Revision Committee as hereinafter prescribed, final and no appeal shall lie to the courts in respect thereof.

7. Assessment Committees shall be appointed as soon as may be after the coming into force of this Law, and shall proceed to assess the yearly value of properties in their Qadhas. The committees will assemble at such times and places and will issue such notifications of their sittings to the public as shall be prescribed by instruction.

8. The actual rent paid shall ordinarily be taken as the yearly value of a property. If the property is not earning any rent or if the amount is not readily ascertainable or if the rent appears to the Assessment Committee to be less than a proper rental, then the Assessment Committee may assess the value having regard to the following matters:—

- (a) The size, quality of construction and state of repair of the properties and the space available for use.
- (b) The use to which the property is put and the value of the site thereof.
- (c) The actual rental of the properties.
- (d) The rent paid for or the revenue produced by other similar property in the same locality.

9. The assessments made by the Assessment Committee shall be publicly notified in the form of lists to be affixed in prominent places at the headquarters of the Qadha and Nahiya and at such other places as may be prescribed by instructions. Every such list shall be signed by the President of the committee and shall contain the date of signature. It shall be affixed as abovementioned within 3 days after the date thereof. For all purposes of this Law the date of publication of an assessment shall be the date of the list in which assessment is contained.

10. Assessments shall be published on the completion of a whole town or village or parts thereof as may be prescribed by instructions, having regard to the size of the place to be assessed and the public convenience.

11. Any person who constructs any new property or who alters any existing property, shall notify the Finance Authorities immediately on completion of work or immediately after the time when the altered or new building becomes fit for use whichever is earlier.

12. If any building which is exempted from tax under the provisions of Article 5 hereof is used in such a manner that the exemption can no longer apply, then the owner thereof shall forthwith notify the Finance Authorities.

13. In the cases mentioned in the preceding Articles (11) and (12) the Finance Authorities shall refer the matter to the Assessment Committee which will proceed to assess the yearly value of the property and will publish the assessment in manner hereinbefore mentioned. Such new assessment shall be enforced from the 1st of April following.

14. If any person shall desire re-assessment of a building on the ground that the building has been destroyed or damaged or that the use to which the building is put, brings it within the exemptions mentioned in Article 5 hereof, he may apply to the Finance Authorities who shall cause the property to be re-assessed and the assessment published in the manner hereinbefore mentioned. Such assessment shall come into force as from the following 1st day of April. Such re-assessment may also be ordered when any owner or occupier shall satisfy the Finance Authorities that, owing to local conditions, a material decrease in the yearly value of his property has taken place.

15. All decisions of an Assessment Committee in connection with assessment shall be entered in a register and any person shall be entitled to inspect the register by filing a written application.

16. Either the Finance Authorities or any person aggrieved by any assessment made by the Assessment Committee, may appeal to the Revision Committee, in the headquarters of the Liwa concerned. These committees shall be constituted as follows:—

- The Mutasarrif.
- The Muhasib.
- The Mudir Tahrirat.
- The Mamur of Tapu, and
- Three of the elected members of the Majlis Idara of the Liwa.

17. Appeal to the Revision Committee shall be made by petition to be presented to the President of the Assessment Committee not more than two calendar months after the date of publication of the assessment appealed against.

The petition shall bear stamp of the value specified in Schedule "B", and shall set out:

- (a) the date of the publication of the assessment;
- (b) particulars of the property and the assessment;
- (c) grounds of appeal.

18. On receipt of a petition of appeal the President of the Assessment Committee will immediately give a receipt therefor and will forward the petition to the Revision Committee together with a certified copy of the record of the proceedings of the committee in respect of the assessment appealed against and such further statement in reply to the petition as he may desire to make.

19. The Revision Committee in disposing of an appeal may hear such witnesses or make such enquiries or call for such documents as they think fit and may either:

- (a) dismiss the appeal and direct that the proceedings shall stand, or;
- (b) quash the proceedings and, if necessary, direct that a re-assessment be made, or;
- (c) itself vary the re-assessment.

On conclusion of the appeal the decision shall be notified to the Assessment Committee concerned which shall publish the decision in the same manner as assessment lists are published.

The decision of the Revision Committee on any matter which it is competent to decide, under the provisions of this Law, shall be final and no appeal therefrom shall lie to the courts.

20. No person shall have the right to withhold or delay payment of tax on the ground only that an appeal has been lodged against the assessment. He shall be entitled to claim refund of such amounts (if any) as may have been paid in excess, if the assessment be reduced on appeal. If the assessment be increased on appeal, then the balance of tax or such instalments as may be already payable, shall be paid within one month of the publication of the decision of the Revision Committee. If the assessment be quashed on appeal the appellant shall be entitled to a refund of any amounts paid in respect of the assessment appealed against unless the Revision Committee shall order re-assessment; in which case any amounts already paid shall be retained by the Treasury pending re-assessment.

21. The owners of property and the lessees and occupants thereof shall be jointly and severally liable to pay the tax. In the absence of any contract to the contrary an owner shall be bound to repay to the lessee or occupier any sums paid by the lessee or occupier on account of the tax.

Any lessee or occupier who has a claim against his landlord in respect of amounts paid for tax under this section, shall be entitled to recover the same from any subsequent payments of rent made by him.

22. The assessment of any property which is owned by two or more persons in undivided shares, shall be made on the whole building and separate assessments of the different shares shall not be made. In such cases all the co-owners shall be jointly and severally liable to pay the tax without prejudice to any right of contribution they may have amongst themselves.

Any notice under this Law served on one of such co-owners shall be deemed to be served on them all and any information given or any application made by one of such co-owners shall be deemed to be given or made on behalf of all such co-owners.

23. For the purpose of the proper execution of this Law, Assessment Committees may summon before them any person whom they may desire to question and may require the production of such documents as may appear relevant to the proceedings, and Assessment Committees or other persons duly authorised by the committees in that behalf may, at all reasonable hours of the day and with due regard to the convenience of the occupants and in company of the Muhktar, enter and inspect any property within the area of their jurisdiction and may require the occupants to give such information concerning the same as may be required for the said purpose.

24. Any person who has an interest in the property and who without valid excuse:

- (a) fails to attend before an Assessment Committee when required to do so, or;
- (b) refuses or neglects to supply such information or produce such documents as may be required of him by an Assessment Committee or Revision Committee, or;
- (c) neglects or omits to notify alteration in his buildings or changes effected in the use thereof in accordance with Articles 11 and 12 hereof, or;
- (d) prevents or obstructs the members of the Assessment Committee or other persons authorised in that behalf from entering and inspecting buildings according to the provisions of Article 23 hereof,

shall on conviction before a magistrate, be punished by fine not exceeding Rs. 50, which may be increased to Rs. 100 for any subsequent offence or a repetition of an offence under this section.

25. Any person who makes any false declaration intentionally or gives any false or inaccurate information to an Assessment Committee, or Revision Committee, shall on conviction before a magistrate, be punished by fine not exceeding Rs. 300 or by imprisonment not exceeding 6 months or by both fine and imprisonment.

26. The tax shall be due on the 1st April of each year, and shall be paid in two equal instalments, the first to be paid not later than the 30th April and the second to be paid not later than the 31st October.

For the year commencing 1st April, 1923 the first instalment of the tax shall be paid within one month after the publication of the assessments except as hereinafter provided in this Article.

In the case of properties which have been assessed for the payment of house-tax by Municipal Councils before the date of this Law, the tax shall pending re-assessment by the Assessment Committee, be payable on such assessments and at the rates previously enforced and the first instalments thereof shall be paid within one month after the date of this Law, after deduction of amounts already paid to Municipalities on account of tax accruing due since 1st April, 1923.

If the Assessment Committee shall increase the assessment, then the balance of tax due on the increased assessment or on such instalments thereof as may then be due and payable, shall be paid within one month after the publication of the assessment. If the Assessment Committee shall reduce the assessment, then the person who paid the tax shall be entitled to refund of the amount paid in excess.

27. Any amount due on account of tax and not paid within the time hereinbefore prescribed may be recovered by action in the courts or by any other means prescribed by the law for the time being in force for the recovery of taxes. In addition to the above remedies against the person liable, to pay the tax, the tax shall be a first charge on the property in respect of which it is payable and such property shall be held as a guarantee for the tax, and in the case of properties which have been sold, mortgaged or otherwise transferred after the date of this Law, the purchaser, mortgagee, or other transferee of the property, shall be liable by a court decision to pay the amount owing and may be sued in respect thereof and execution of the judgment may be enforced to the value of such property by attachment and sale thereof, and the defaulter will be liable to pay any extra amounts which may fall due over and above the value of such property.

28. This Law shall come into force from the date of its publication in the *Government Gazette*.

29. As from the date when this Law comes into force the Ottoman Musaqafat Tax Law of 14th June, 1926, is repealed.

All monies collected by municipalities on account of tax under the said law accruing due on and after the 1st April, 1923, shall be held for the account of the Treasury and shall be paid into the Treasury or otherwise accounted for as the Minister of Finance shall direct.

Nothing herein shall affect the right of municipalities to recover arrears of tax under the said law accruing due before 1st April, 1923.

30. The Ministers of Interior, Finance and Justice are charged with the execution of this Law. The Minister of Finance may issue instructions in all matters concerning the proper execution of this Law as he may think convenient, and may delegate his authority under this Article to Mutasarrifs and Qaimmaqams.

Made at Baghdad this 5th day of September, 1923 and 23rd Muharram, 1342.

FAISAL.

Prime Minister and Acting Minister of Finance, Minister of Justice, Acting Minister of Interior,

'ABDUL MUHSIN. SLATER. NAJI AL SUWAIDI.

SCHEDULE "A"

All places in 'Iraq situated within the limits of a duly constituted municipality.

SCHEDULE "B"

		Stamp (Rupees).	
Where the yearly value of the property under the assessment	appealed against is Rs. 100 or less	...	1
	.. 200 .. "	...	2
	.. 300 .. "	...	3
	.. 400 .. "	...	4
	Over 400 .. "	...	5

BUDGET (SUPPLEMENTARY ALLOTMENT) LAW, 1923-24.

WE, KING OF 'IRAQ.

Pursuant to the proposal submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Article 1.—There shall be added a sum of Rupees ninety thousand (Rs. 90,000) to Article 19 "Pilgrim and Epidemic Charges" of Chapter VI (Hospitals and Dispensaries) of Section II (Directorate of Health Services) Vote 6-B.

Article 2.—The Minister of Finance is charged with the execution of this Irada.

Made at Baghdad this 25th day of September, 1923 and the 13th day of Safar, 1342.

FAISAL.

Prime Minister, Acting Minister of Finance,
'ABDUL MUHSIN. SLATER.

WE HAVE ISSUED THIS OUR ROYAL IRADA,

Pursuant to the decision of the Council of Ministers:—

For the amendment of Section 4 of the Provisional Regulations relating to the Election of the Constituent Assembly, which provides for the grouping of liwas into three Electoral Circles, by the addition of Arbil Liwa to the first Circle and of Diwaniya to the second one.

The Acting Minister of Interior is charged with the execution of this Irada.

Made at Baghdad this 25th day of September, 1923 and 14th Safar, 1342.

FAISAL.

Prime Minister and Acting Minister of Interior,
'ABDUL MUHSIN.

THE ENTERTAINMENT TAX AMENDMENT LAW.

WE, KING OF 'IRAQ,

Pursuant to the proposal submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Section 1.—Section 6 of the Entertainment Tax Law, 1922, shall be amended as follows:—

For “ With the consent of the Mutasarrif or Qaimmaqam ” there shall be substituted the words “ With the consent of Amin al Asima, as far as the Municipal area of Baghdad is concerned or the Mutasarrif or the Qaimmaqam.”

For “ and such other particulars as the Mutasarrif or Qaimmaqam may require ” there shall be substituted the words “ and such other particulars as the Amin al Asima, as far as the Municipal area of Baghdad is concerned, or the Mutasarrif or the Qaimmaqam may require.”

Section 2.—Section 12 of the Entertainment Tax Law, 1922, shall be amended as follows:—

For “ unless the Mutasarrif or Qaimmaqam shall first have signified his assent thereto in writing ” there shall be substituted “ unless the Amin al Asima or Mutasarrif or Qaimmaqam has signified his assent thereto in writing”.

Section 3.—The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 26th day of September, 1923, and the 15th day of Safar, 1342.

FAISAL.

Prime Minister,
‘ABDUL MUHSIN.

Acting Minister of Finance,
SLATER.

LAW FOR THE CONTROL OF IRRIGATION AND BUNDS IN 'IRAQ.

WE, KING OF 'IRAQ,

Pursuant to the proposals of our Minister of Communications and Works and with the approval of our Council of Ministers, do hereby order as follows:—

Article 1.—This Law shall be called “ The Irrigation and Bunds Law, 1923.”

It makes provision for the construction, maintenance, and regulation of canals, and bunds, the supply of water from them and protection of lands in a permanent manner.

It shall extend to such portions of 'Iraq as may be subsequently notified by Royal Irada.

Article 2.—In this Law, unless there is something repugnant in the subject or context:—

(1) “ Executive Engineer, Irrigation,” means any Officer-in-Charge, or Officiating-in-Charge, of an Irrigation District, under the orders of the Director of Irrigation.

(2) “ Assistant Engineer, Irrigation,” means any officer appointed as such by the Director of Irrigation, and either in charge of an Irrigation Sub-Division or performing duties under an Executive Engineer as may have been ordered by the Director of Irrigation.

(3) Irrigation Works:—

(a) All canals, channels, pipes and reservoirs constructed, maintained or controlled by Government for the supply or storage of water.

Definitions and interpretation.

(b) All works, embankments, structures and supply and escape channels connected with such canals, channels, pipes or reservoirs, and all roads constructed for the purpose of facilitating the construction or maintenance of canals, channels, pipes or reservoirs.

(c) All water-courses, drainage works and flood embankments.

(d) Any part of a river, stream, lake, natural collection of water or natural drainage channel which may be declared by the Minister of Communications and Works to be an irrigation work.

(4) “ Water-Course ” means any channel not maintained by the Government and owned or held in lease by a tribe, sirkal or mellak which is used for conveying water from a canal to the fields and includes all subsidiary works connected with any such channel, except any masonry sluice or outlet through which water is supplied to the channel.

(5) “ Drainage Work ” means any work in connection with a system of irrigation or reclamation made or improved by the Government for the purpose of the drainage of the country, and includes escape channels from a river or canal, dams, weir embankments, sluices, groins and other works connected therewith.

(6) “ Flood Embankment ” means any embankment constructed, supervised or maintained by Government in connection with any works of irrigation or river conservancy, or reclamation works for the protection of lands from inundation or which may be declared by the Minister of Communications and Works to be maintained in connection with any such system and includes all groins, spurs, dams, and other protective works connected with such embankments.

(7) “ Owner ” includes every person having a joint interest in the ownership of the thing specified, or in lawful occupation of Government land; and all rights and obligations under this law which attach to an owner shall attach jointly and severally to every person having such joint interest in the ownership.

Article 3.—The Government shall have the right to construct irrigation works on mulk or tapu land provided that the land required for the construction of such works shall be expropriated according to Law

Right of Government to construct Canals and Drains through private property.

Article 4.—Any private owner who wishes to construct any irrigation work on Government or private land shall apply to the Executive Engineer for a certificate that the work is necessary. The certificate shall state the extent of the work and its probable effect on neighbouring lands or irrigation works. The private owner shall be responsible for the acquisition or lease of the Government or private land required for his scheme.

Right of private owners to claim right of way for Canals & Drains.

Article 5.—

(a) The dimensions of all canals and water-courses shall be determined by the Irrigation Engineers with regard to the areas of land they are required to irrigate.

Dimensions of and areas to be irrigated by canals and water-courses by whom determined.

(b) The Irrigation Engineers will determine from which canal or water-course any piece of land is to be irrigated.

(c) The Irrigation Engineers will determine the area which may be irrigated by every canal, water-course or channel.

Article 6.—The Irrigation Directorate will be directly responsible for the repairs and maintenance of all irrigation works and will have power to supervise the repairs and maintenance of the water-courses connected with the Government's works as the Executive Engineer may consider necessary.

Repairs or maintenance, responsibility for.

Article 7.—In cases in which the persons responsible for the maintenance of water-courses fail to keep it in an efficient state of repair to the satisfaction of the Executive Engineers, the Executive Engineers may require them by notice to execute the necessary work or repairs and inform them of the estimated cost of such repairs and works and allow them a suitable period, and, in the event of their failure to do so, may execute the same on their behalf. In such cases the cost shall be recovered from the person or persons responsible, in proportion to their holdings in the land served by such water-course.

Procedure when Irrigation Engineer considers repairs to a water-course necessary.

In the event of damage to the outlets or sluices at the heads of water-courses then the person responsible to repair the same or to bear the expense of repair shall be the person responsible for such damage and, if he be not found, then all owners of land dependent on the water-course shall be jointly responsible and the expenses may be recovered from them.

Normal limit of detailed distribution by Irrigation Directorate.

Article 8.—All distribution of water up to a point just below the heads of water-courses shall be at the direction of the Irrigation Department. Below the heads of water-courses the Irrigation Department will not control the distribution unless the Executive Engineer with the concurrence of the local administrative authorities shall certify that such control is necessary.

Power to stop water-supply.

Article 9.—The Executive Engineer shall have the power to stop temporarily the supply of water to any water-course in the following cases:—

- (a) For the purpose of executing irrigation works.
- (b) Whenever the water-course is not maintained in such repair as to prevent the wasteful escape of water therefrom.
- (c) To supply water in rotation.
- (d) Whenever wastage or misuse of water takes place.
- (e) Whenever notices issued or demand made as provided in Sections 7, 13 and 14 of these rules, respectively have not been complied with.

Interference of persons with water-supply, etc.

Article 10.—No person shall interfere with another person's water-supply, open any outlet which has been closed by competent authority or take water from a source other than that prescribed by the Executive Engineer.

Unsanctioned structures within the boundaries of Iraq.

Article 11.—(1) No person shall construct any building, canal or water-course, erect any pump, water lift or water wheel, or plant any crops within the boundaries of any irrigation works, without the written sanction of the Executive Engineer.

(2) In addition to any penalty imposed for an offence under sub-section (1) above, the Executive Engineer or his Assistant concerned may serve a notice on the offender to fill up the channel or remove the unauthorised structures to the satisfaction of the Executive Engineer or his Assistant concerned, within a reasonable period not exceeding 15 days of the date of a written notice to do so, should the offender fail to carry out the order conveyed in such notice, the Executive Engineer concerned may order the execution of the work at the expense of the offender, and shall in such case recover the cost from the offender.

Of unauthorised use or waste of water.

Article 12.—If water supplied be used in an unauthorised manner or cause damage to the lands and if after enquiry, the person through whose act or neglect such water was so used or suffered to run to waste cannot be discovered, the person or all the persons on whose land such water had flowed shall be responsible, as the case may be, for such unauthorised use or waste of water.

(2) Such person or persons shall be liable, or jointly liable, as the case may be, to a fine not exceeding Rs. 20 per mesharah of inundated land on account of such unauthorised use or waste of water.

Procedure for obtaining labour for emergency works.

Article 13.—(1) Whenever it appears to an Executive Engineer that unless some work or repair is immediately executed loss of life or serious damage to land or property is likely to occur, and that the labourers necessary for the immediate execution of such repair or work cannot be obtained in the ordinary manner, he may call on the Mutasarrif or Qaimmaqam concerned to direct that the necessary labour may be supplied for the execution of such repair, clearance or work and thereupon every able-bodied person who resides in the area where such damage is likely to occur and whose name appears in the list mentioned in sub-section (2) below, shall be under the control of the Executive Engineers or by any person authorised by him in this behalf, to assist in the execution of such repair, clearance or work by labouring thereat as the Executive Engineer or any person authorised by him in this behalf may direct.

Such labour may be paid for at rates to be fixed by the Executive Engineer in consultation with the Mutasarrif or Qaimmaqam concerned.

(2) Subject to such rules as may from time to time be prescribed by Minister of Communications and Works in this behalf, the Mutasarrif concerned shall prepare a list showing the names of persons liable to be called upon by the Executive Engineer concerned to assist as aforesaid, and may from time to time add to such list or any part thereof.

Supply of labour for work on Schemed Canals.

Article 14.—For the purpose of the clearance of silt from irrigation works and canals and in general for their repair and maintenance, the labour shall be supplied by the persons whose names are included in a list to be prepared by the Mutasarrif for that purpose.

Such persons shall, at the request of the Executive Engineer, furnish the amount of labour which they are liable to provide according to the said list.

No payment shall be made for such labour except in cases in which, by the custom of the locality, the Government is liable to pay for the same.

Where payment for labour is made the rate shall be fixed by the Mutasarrif in consultation with the Executive Engineer.

If any person fails to supply the necessary labour when called upon to do so under this section, the Irrigation Department may do the work and such person shall be bound to indemnify the Government against any expense occasioned by his failure to supply the labour without prejudice to any criminal proceedings which may be instituted against him under this Law.

Article 15.—Whoever wilfully and maliciously damages or alters any irrigation work with intent to cause, or having reasonable grounds for belief that he will thereby cause injury to life or property shall be punished with death if loss of life be occasioned by such damage or alteration and with penal servitude for life or for a term not exceeding 15 years if it does not. Of offences damaging Canals etc.

Article 16.—Whoever without a lawful reason carries out the following acts shall be guilty of an offence against this Law and shall on conviction be liable to a fine not exceeding Rs. 500 or to imprisonment not exceeding two months or to both, imprisonment and fine, but without prejudice to any proceedings which may be taken against him under the provisions of the Penal Code:—

- (1) Damages, alters, enlarges or obstructs any irrigation work.
- (2) Interferes with the supply of water or with canals or water-courses.
- (3) Corrupts or fouls the water of any canals so as to render it less fit for the purposes for which it is ordinarily used.
- (4) Destroys, defaces or removes any land or level mark or water gauge fixed by the authority of a public servant.
- (5) Destroys, tampers with, or removes any apparatus, or part of any apparatus, for controlling, regulating or measuring the flow of water in the canals.
- (6) Permits cattle to graze upon any canal or flood embankment or tethers cattle upon any such canal or embankment, or roots up any grass, or other vegetation growing on any such canal or embankment or removes or cuts the vegetation existing thereon.
- (7) Refuses or neglects to supply labour as provided by the provision of Sections 13 and 14.
- (8) Neglects to take proper protection for the prevention of waste of water when he is bound to do so or interferes with the authorised distribution of water or uses water in an unauthorised manner or prevents or interferes with the lawful use of water by any person authorised to use the same.
- (9) Makes any dam or obstruction for the purpose of diverting or opposing the current of a river or canal on the bank whereof there is flood embankment, or refuses or neglects to remove any such dam or obstruction when lawfully required to do so.
- (10) Obstructs any Government official in the execution of his duties under this Law.
- (11) In general contravenes any provision of this Law or any bye-law made in accordance with the provisions of Section 20 hereof.

Article 17.—Whoever in circumstances not within the provisions of the last preceding section fails to comply with a notice to repair within the time specified in such notice shall be guilty of an offence and shall on conviction be liable to a fine not exceeding 30 rupees.

Article 18.—In any proceedings taken on the offences mentioned in Section 12 or 16 hereof before a Magistrate a report signed by an Assistant Engineer or other official senior to him in the Irrigation Department may be accepted in evidence without need of the attendance of such official unless the Court considers that his attendance is necessary in the interests of justice.

Nothing in this section shall apply to any criminal proceedings for offences mentioned in Section 15 hereof.

Article 19.—The recovery of sums due to the Irrigation Department in respect of expenses incurred in repairs shall be effected in the following manner:—

A document showing the details of expenditure and the total amount due shall be prepared and signed by the Director of Irrigation and shall be forwarded to the Executive Office in the district concerned with a request for recovery of the amount.

The Executive Office will proceed to recover the amount in accordance with the provisions of the Execution Law provided that the period of notice for payment prescribed in Section 38 of that Law shall not be less than 8 days.

Any person who disputes the amount of such a claim may apply to the Court within the 8 days aforesaid for amendment or cancellation of the demand and the Court shall thereupon assess the proper amount payable. On such application being made the execution proceedings shall be suspended provided that the applicant pays into Court as deposit half of the amount demanded or gives securities of guarantees for any equivalent amount.

Article 20.—Bye-Laws may be made by Royal Irada adding to or cancelling or altering the list of offences contained in Section 16 hereof.

The Minister of Communications and Works may issue instructions for the better execution of this Law.

Article 21.—The compensations and penalties imposed in this Law shall not prevent interested persons from filing a suit in the Courts concerned for compensation for losses and damages to their property.

Article 22.—The Minister of Communications and Works is charged with the execution of this Law from the date of its publication.

Article 23.—The Ministers of Interior, Justice and Communications and Works are charged with the execution of this Law.

Article 24.—This law shall be brought into force from the date of its publication in the *Official Gazette*.

Made at Baghdad this 26th day of September, 1923, and the 14th day of Safar, 1342.

FAISAL.

<i>Minister of Commns. and Works.</i>	<i>Minister of Justice,</i>	<i>Prime Minister and Acting Minister of Interior,</i>
EL HASHIMY.	NAJI EL SUWAIDI.	‘ABDUL MUHSIN.

THE CUSTOMS LAW NO. 2, 1923.

WE, KING OF ‘IRAQ,

Pursuant to the proposals submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Section 1.—Customs Import Duty on the articles enumerated below shall be as follows on and from 4th October, 1923 (22nd Safar 1342):—

(1) Beer, Ale, Porter, Stout, Cider and other fermented liquors	Per Imperial gallon or six quart bottles	One Rupee.
(2) Cigarette paper	Per 5,000 Cigarette papers (cut or uncut)	One Rupee.
(3) Coffee and Chicory:—		
(a) Raw		6 annas per kilo.
(b) Roasted or ground		7 „ „
(4) Sugar (and Saccharine):—		
(a) Refined and sugarcandy		3 „ „
(b) Unrefined, molasses and jaggery		2½ „ „
(c) Saccharine and other sweetening substances in a concentrated form		25% <i>ad valorem</i> .
(5) Tea:—		
(a) In tins and packets not exceeding 5 kilos weight each		14 annas per kilo
(b) In larger packets than 5 kilos weight or in bulk		12 „ „

Section 2.—The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 3rd day of October, 1923 and 21st day of Safar, 1342.

FAISAL.

Prime Minister,
‘ABDUL MUHSIN.

Acting Minister of Finance,
SLATER.

THE EXCISE LAW NO. 2 (LIQUOR), 1923.

WE, KING OF ‘IRAQ,

Pursuant to the proposals submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Section 1.—On and from 22nd Safar, 1342 (4th October, 1923) the Still Head Duty on Araq and Spirit manufactured in ‘Iraq, shall be increased from Rs. 18-5 to Rs. 20 per Imperial gallon of London Proof.

Section 2.—The increased rate of duty will be levied on all Araq and Spirit manufactured or held in stock (untaxed) for issue after midnight on 3rd-4th October, 1923.

Section 3.—The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 3rd day of October, 1923 and 21st day of Safar, 1342.

FAISAL.

Prime Minister,
‘ABDUL MUHSIN.

Acting Minister of Finance,
SLATER.

THE AWQAF BUDGET LAW, 1923-1924.

Article 1.—Budget Receipts for the year 1923-1924 have been passed at (Rs. 33,17,100) Thirty-three lacs, seventeen thousand and one hundred rupees as set out in Schedule (A)* hereto.

Article 2.—Budget Expenditures for the year 1923-1924 have been passed at (Rs. 33,17,100) Thirty-three lacs, seventeen thousand and one hundred rupees, as set out in Schedule (B)† hereto.

Article 3.—The Minister of Awqaf is charged with the execution of this Law.

Made at Baghdad this 4th day of October, 1923 and the 22nd day of Safar, 1342.

FAISAL.

Prime Minister,
‘ABDUL MUHSIN.

Minister of Awqaf,
‘ABDUL LATIF AL MANDIL.

BUDGET (SUPPLEMENTARY ALLOTMENT) LAW, 1923-24.

WE, KING OF ‘IRAQ,

Pursuant to the proposal submitted by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Article 1.—There shall be added a sum of Rupees sixty-five thousand (Rs. 65,000) to Article 4 (Repairs and Maintenance, Roads and Bridges) of Chapter X (Ministry of Communications and Public Works) Section II, (Public Works) of Vote 5 (Works and Repairs) of the Budget for the year 1923-24.

*† Statements (A) and (B) have not been published in the *Official Gazette*.

Article 2.—The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 31st day of October, 1923 and the 20th day of Rabi' al Awwal, 1342.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Minister of Finance,
SASSOON.

WE HAVE ISSUED THIS OUR ROYAL IRADA,

For the *substitution* of the sentence "unsanctioned structures within the Boundaries of 'Iraq'" mentioned in Article 11 of the Law for the control of Irrigation and Bunds, by the sentence "Unsanctioned structures within Canal Boundaries".

The Minister of Communications and Works is charged with the execution of this Irada.

Made at Baghdad this 3rd day of November, 1923 and the 23rd day of Rabi' al Awwal, 1342.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Minister of Commns. and Works,
AL HASHIMI.

THE BAGHDAD PENAL CODE AMENDMENT (NO. 2) LAW 1923.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law shall be called "The Baghdad Penal Code Amendment (No. 2) Law, 1923."

2. Section 326 of the Baghdad Penal Code shall be amended as follows:—

(a) The following shall be added to sub-Section (7):

"The like penalty shall be inflicted on any person who instigated any person to commit an offence against this sub-section or assists him in so doing.

For a second offence against this sub-section the punishment shall be fine not exceeding Rs. 50 or imprisonment not exceeding one month or both fine and imprisonment.

For a third or subsequent offence the punishment shall be rigorous imprisonment not exceeding three months."

(b) The following new sub-section shall be added to Section 326:—

"(9) Whoever instigates any child under 15 years of age, to beg for alms shall be punished with fine not exceeding 50 rupees or imprisonment not exceeding one month or both fine and imprisonment.

For a second or subsequent offence the punishment shall be imprisonment not exceeding 3 months."

3. This Law shall come into force fifteen days after the date of its publication in the *Official Gazette*.

4. The Minister of Interior and the Minister of Justice are charged with the execution of this Law.

Made at Baghdad this 3rd day of November, 1923 and the 23rd day of Rabi' Al Awwal, 1342.

FAISAL.

Prime Minister and Acting Minister of Interior,
'ABDUL MUHSIN.

Minister of Justice,
NAJI AL SUWAIDI.

THE SHARA' COURTS AMENDMENT LAW, 1923.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Minister of Justice and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law shall be called "The Shara' Courts Amendment Law 1923.

2. The following shall be *substituted* for Section 11 of the Shara' Courts Law, 1923 dated the 30th June, 1923:—

"Section 3 of the Shara' Courts Rules, 1918, dated 21st September, 1918, is repealed and the following *substituted*:

(The Shara' Court of Revision shall be divided into two Benches. The Sunni Bench for the revision of cases decided according to Sunni rules of Shara' and the Shia' Bench for the revision of cases decided according to the Ja'fariya rules of Shara'. Each Bench shall consist of a President and two members)".

3. This Law shall come into force from the date of its publication in the *Official Gazette*.

4. The Minister of Justice is charged with the execution of this Law.

Made at Baghdad this 3rd day of November, 1923 and the 23rd day of Rabi' Al Awwal, 1342.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Minister of Justice,
NAJI AL SUWAIDI.

MIRI TAX (EXEMPTION) LAW, 1923.

WE, KING OF 'IRAQ,

Pursuant to the proposal submitted to us by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Article 1.—Potato crops shall be exempted from Ushur Tax for a period of three years, throughout 'Iraq territory with effect from 1st April, 1924.

Article 2.—The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 4th day of November, 1923, and the 24th day of Rabi' al Awwal, 1342.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Minister of Finance,
SASSOON.

THE BAGHDAD MUNICIPAL EXPROPRIATION (SUSPENSION OF CASES) LAW.

WE, KING OF 'IRAQ,

Pursuant to the proposals of the Acting Minister of Interior and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. This Law shall be called: "The Baghdad Municipal Expropriation (Suspension of Cases) Law, 1923."

2. No Court shall take cognizance of any action against the Amanat Al Asimah or the 'Iraq Government in respect of the properties expropriated by order of the Commander of the Turkish Forces for the purpose of opening Khalil Pasha Street now known as New Street, Baghdad and the streets adjacent thereto.

3. All actions instituted against the Municipality of Baghdad or the Amanat al Asimah before the date of publication of this Law in respect of such properties as aforesaid shall be suspended, and no proceedings already taken or judgment already issued against the Municipality or the Amanat al Asimah in this behalf shall be continued or enforced during the operation of this Law.

4. During the continuance of this Law, no claim for Sharafiyah shall be made by the Amanat al Asimah or any authority acting on its behalf in respect of properties expropriated as aforesaid.

5. The period during which this Law shall remain in force shall be excluded from the period of prescription in cases under this Law.

6. This Law shall come into force from the date of its publication in the *Official Gazette* and shall cease to be in force after two complete years from that date.

7. The Ministers of Interior and Justice are charged with the execution of this Law.

Made at Baghdad this 13th day of November, 1923 and the 3rd day of Rabi' al Thani, 1342.

FAISAL.

*Prime Minister and Acting
Minister of Interior,*
'ABDUL MUHSIN.

Minister of Justice,

NAJI AL SUWAIDI.

APPENDIX TO ARTICLE 9 OF THE NIZAM AL A'SHAR.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Finance and with the concurrence of the Council of Ministers do hereby order the following addition to be made to Article 9 of the Nizam al A'shar.

Article 1.—The Government shall have the choice of collecting the taxes on vegetables either at the place of production or at the place of consumption without bearing anything of the cost of transport or the like.

As regards fruits, the Government shall also have the choice of collecting the tax thereon at the place of production or at the place of consumption after deducting transport and other expenses from the value of the produce.

Article 2.—The Minister of Finance is charged with the execution of this Irada.

Made at Baghdad this 14th day of November, 1923 and the 4th day of Rabi' al Thani, 1342.

FAISAL.

Prime Minister,
'ABDUL MUHSIN.

Minister of Finance,
SASSOON.

WE, KING OF 'IRAQ,

Pursuant to the proposals submitted by the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

Article 1.—All goods despatched by Parcel Post to foreign countries shall be exempted from export duties.

Article 2.—The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 12th day of December, 1923 and the 2nd day of Jamadi' al Awwal, 1342.

FAISAL.

Prime Minister,
JA'FAR AL 'ASKARI.

Minister of Finance,
'ABDUL MUHSIN AL SHILASH.

THE CIVIL PENSIONS (AMENDMENT) LAW.

WE, KING OF 'IRAQ,

Pursuant to the proposal of the Minister of Finance and with the concurrence of the Council of Ministers, do hereby order as follows:—

1. Officials who have reached the age of 55 years and who have completed 30 years' service may be placed on pension without their consent by the Minister concerned.

2. In cases where an official is released from service for one reason or another and is not placed finally on pension by the Minister, although he has 30 years of service or has reached the age of 55 he may be pensioned by the Pensions Officer, if he is still unemployed after having received Ma'zuliya salary for six months.

3. In the case of officials who have completed 55 years of age and are pensioned under this law, although their length of service is less than 30 years, they shall, provided that they have 10 years' service or more, be granted a pension assessed on the 30 years' procedure, *i.e.*, on the basis of the last 10 years' pay but the pension will be reduced in the proportion of 1 in 30 for each year under 30 years.

If the length of service is less than 10 years a gratuity will be granted which will be calculated as follows:—

Gratuity: 2/3rds of the last monthly rate of pay by the number of years' service;

Fractions of over six months of a year should be counted as one complete year and under six months should be neglected.

4. This Law shall remain in force for five years or until the introduction of a revised Pension Law whichever is earlier.

5. The Minister of Finance is charged with the execution of this law.

Made at Baghdad this 20th day of December, 1923 and the 10th day of Jamadi' al Awwal, 1342.

FAISAL.

Prime Minister,
JA'FAR AL 'ASKARI.

Minister of Finance,
'ABDUL MUHSIN AL SHILASH.

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