



# Official Gazette of Iraq

Al-Waqai' Al-Iraqiyya

الوقائع العراقية

وهقايعى عىراقى

الجريدة الرسمية لجمهورية العراق

رؤژنامهى فهرمى كؤمارى عىراق



تصدر عن وزارة العدل

وهزارهتى داد دهرى دهكات

Legislation

No. 56

## Government debt collection Law

No. (56) of 1977

With its amendment

قانون تحصيل الديون الحكومية

مع تحديله

Translated in

Ministry Of Justice

Iraqi Official Gazette Department

Translation Section

2026

furthermore this word is commonly used in many countries to mean (work, labour), we have deliberately used it in most legal contexts. Translator.

**In the Name of People**

**Revolutionary Command Council**

**RESOLUTION NO (457)**

Based on the provisions of Paragraph (a) of Article (42) of the Provisional Constitution, the Revolutionary Command Council, in its session held on April 11, 1977 decided to issue the following law:

**GOVERNMENT DEBT COLLECTION  
LAW**

**LAW NO (56) 1977**

## ARTICLE

## 1

This law shall be applied to the collection of sums, interest, surcharges and fines, with respect to the following amounts:

1. Taxes and fees;
2. Government revenue commitment;
3. Amounts of Advances granted by official and semi-official departments;
4. Amounts due from the sale, lease, transfer of ownership or use of government property;
5. Amounts for services provided by the government;
6. The amounts spent by the government to repatriate Iraqis to their country;
7. The amounts awarded to official and semi-official departments and the socialist sector and the financial liability decisions issued by the Minister of Finance or by the authorities that have the right to issue them;
8. A standard fee of the use of beaches, islands, lands and properties owned by the State, as estimated by the relevant committees and subject to the approval of the Minister of Finance or his/ her designee;
9. a. Allowances of Muqata'ah (A land lease agreement, is a contract whereby the state or a public entity grants an individual the right to use land in exchange for a fixed annual fee (land lease fees). Its characteristics include: 1. A usufruct right only (not a strong real right). 2. The lessee often has limited freedom to build or dispose of the land. 3. Their connection to the state remains strong (though it can be terminated under certain conditions. Translator), **Hikr** (The leasehold is: a long-term right granted to a person to exploit land owned by others (often the state or a waqf), in

exchange for a fixed annual rent, with the permission to. build or plant on it. Translator), **Al-Ejaratain** (Two-payment rent: It is an old system based on: 1. A large upfront payment (paid once); 2. A small, fixed annual rent paid continuously. Therefore, it is called "two rents" because it combines: An advance rent (paid upfront) and a deferred rent (paid annually). Translator.), **Al-Ejarah Attawila** (Long-term lease: A long-term lease agreement (which may extend for decades), granting the tenant the right to use the property for an extended period in exchange for rent. Translator) and **Al-Aqr** (Financial compensation imposed for the unlawful occupation or use of a property, or for any benefit derived from the property. Similar to "rent" which is required of someone occupying a property without a contract, or compensation for an unlawful benefit. Often, the right to dispose of and build is not given. Translator).

- b. Allowances for joint shares with others and **Al-Aqr** (see above. Translator) shares, based on the estimations reported to the debtor after the expiry of the period and without objection by the payer;
10. The amounts due to official, semi-official, departments and socialist sector resulting from the breach of contract by their contractors, when the contract stipulates their collection under this law;
11. Other amounts that any law stipulates are due to the government under this law.

**ARTICLE****2**

The provisions of this law shall be applied by:

1. Ministers and Undersecretaries;
2. Mayor of the Capital and Directors of Municipalities in the Governorate Centres;
3. Governors;
4. Heads of institutions and directors general;

5. Any other employee whose grade is not less than the fourth grade of the Civil Service Law or its equivalent in other service laws and regulations, with authorization by the competent minister;
6. District Directors regarding directing a warning.

**ARTICLE****3**

If the debtor delays to pay any of the amounts mentioned in Article (1) by the specified date, then the employee authorized to apply this Law shall warn him/ her to pay the debt during ten days since the following day of notifying him/ her about the warning.

**ARTICLE****4**

1. The debtor or one of his/ her family adults members of majority age who live with him/ her in the house shall be notified about the warning and may notify whom he/ she resides with him/ her in the house or who works under his/ her service from the adults or his/ her legal representative. His/ her endorsement shall be taken as an acknowledgement of the notification;

2. The debtor may be notified after the sunset in his/ her place of work, if his/ her work nature requires his/ her working after the sunset;
3. If the persons mentioned above in Paragraph (a) of this Article refuse to be notified about the warning, the person delivering the notification prepares a minute in duplicate, which shall be signed by him/ her along with two witnesses and one copy shall be pasted on the door of the house, and that shall be considered as a notification;
4. If it becomes certain to the Department that the debtor's place and residence are unknown and has assets which can be seized or sold, he/ she shall be notified through publication in daily newspaper issued in the creditor Department area or nearest area to it if there is no daily newspaper in the Department area, and in this case, the date of publication shall be deemed the date of notification.

## ARTICLE

## 5

1. If the debt is not paid upon expiry of the warning period, the official authorized to implement the law shall issue a decision to seize the debtor's movable assets, including his/ her balances and deposits in banks, up to the amount of the debt. If these are insufficient, his/ her immovable assets shall be seized up to the amount of the debt;<sup>1</sup>
2. The measures taken in accordance with the provisions of this Law may be suspended or postponed if the debtor or his/ her representative submits at any stage an acceptable settlement or sufficient guarantees to pay the debt.

## ARTICLE

## 6

1. The detention officer shall accompany with him/ her two persons authorized of the public service, and it is preferred to be one of them the neighbourhood chief (Mukhtar. Translator) and shall go to the shop in which the money to be seized. There a minute shall be drawn up in which the category and kinds of the seized assets, their quantity and estimated value, the place where they are kept and the person entrusted them shall be recorded. He/ she and those present shall sign the minute and then submit it to the Department;
2. If the seized assets found in an unsuitable place, it may be deposited with a third party in a suitable place;
3. If the nature of the seized assets are subject to damage, not able to be deposited or preserving them incurs excessive expenses, they shall be sold at public auction by decision of the official authorized to implement this Law, and their proceeds shall be deposited with the seizing department;
4. If the employee responsible for seizure finds that the assets to be seized have already been seized by another authority, he/ she shall sign a second seizure on them and affix his/ her Department's seal opposite the seal of the first seizing department, unless he/ she finds other assets that may be seized. The employee responsible for custody and guarding the seized assets shall be notified about the second seizure of the assets, and he/ she shall record his/ her proceedings in the minute and inform the Department or the departments that preceded him/ her in the last seizure;
5. If the assets to be seized are outside the area of the employee authorized to implement the provisions of this Law, they shall be seized through deputation.

## ARTICLE

## 7

1. The employee responsible for the seizure may place a seizure on the assets belonging to the person against whom the seizure is made if the assets are subject to seizure, and anyone claims ownership of such assets must appear before the official authorized to implement the law within six days starting from being notified of the seizure to substantiate their claim, and the aforementioned official shall decide on the request within four days. Failure to decide on the request within this period shall make the request deemed rejected;
2. The claimant to the seized assets may file a lawsuit with the competent court within eight days starting from the date his/ her request is rejected, provided that he/ she deposits a guarantee or surety equivalent to thirty percent of the value of the assets claimed as a guarantee against any damages that may result from the delay in implementation, if it turns out that he/ she is not entitled to his/ her claim;
3. The lawsuit described in the paragraph above shall be considered an urgent lawsuit.

## ARTICLE

## 8

The debtor's assets that are likely to be hidden or smuggled may be seized before he/ she is warned to pay. The seizure shall not be lifted until the debt is paid or sufficient-property guarantor (for repaying the debts.) is provided who undertakes to pay.

## ARTICLE

## 9

The employee authorized to implement this law shall have the powers of the head of execution, and the employee tasked with seizure shall have the powers of an execution officer. The relevant departments shall be considered execution departments with respect to the application of the provisions of this law, with regard to movable property.

## ARTICLE

## 10

If the debtor has no movable assets, or if he/ she has them but they are insufficient to cover the debt, and the employee authorized to implement this law consider it necessary to seize and sell the debtor's real estate, he/ she shall prepare a report specifying the amount due, request the seizure and sale of the mentioned real estate and submit it to the competent head of execution so that he/ she (The competent head of execution) issues an expedited decision to carry out the seizure and sale of the seized real estate, in accordance with the provisions of the Execution Law No. (31) of 1957, as amended.

## ARTICLE

## 11

1. The creditor department may participate in the auction for the sale of the real estate;
2. The State's taking ownership of the real estates that it purchased at public auction shall not exceed (5/ 4) of the estimated value, and the taking ownership of this real estates shall be carried out by an employee authorized by the head of the creditor department.

## ARTICLE

## 12

The real estate, or the debtor's shares therein transferred to the (creditor) department, shall be registered in the name of the department in the Real Estate Registration Department. The (creditor) department may not transfer ownership to a third party within two years starting from the date of registration. The debtor or his/ her heirs have the right to recover the real estate within that period if the debt and expenses are paid.

## ARTICLE

## 13

A defaulting debtor may be imprisoned, in accordance with the provisions of the Execution Law, by the head of execution, upon a request from the head of the department authorized to implement this law.

## ARTICLE

## 14

The provisions of the Execution Law and the Civil Procedure Law shall be applied to all matters not provided for in this Law.

## ARTICLE

## 15

The Minister of Finance may issue instructions to facilitate the implementation of this law.

## ARTICLE

## 16

Date: MAY 2, 1977

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The Owed-to-the Government Debt Collection Law No. (43) of 1931 and its amendments shall be hereby repealed, and the instructions issued thereunder shall remain in force until new instructions are issued replace them.

**ARTICLE****17**

This law shall come into effect two months after the date of its publication in the Official Gazette.

**Ahmed Hassan al-Bakr**

**Chairman of the Revolutionary Command Council**

**REFERENCES:**

1. Amended pursuant to the Law of the First Amendment No.(50) of 200, Official Gazette, Issued No. (3846) Dated on October 2, 2000.