



# 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. 12

**Regulation for Selling and Renting State and Public Sector  
Properties and lands for the Purposes of Investment  
and Musataha in them**

**No. (12) of 2025**

**With the Minister Council's decision related to it**

**نظام بيع واهجار عقاراته واراضى الدولة والقطاع العلم لانغراض الإستثمار والمساكنة عليهما**

**مع قرار مجلس الوزراء الخاص به**

Translated in

Ministry Of Justice

Iraqi Official Gazette Department

Translation Section

2025



## Regulation

Regulation for Selling and Renting State and Public Sector Properties and lands for the Purposes of Investment and Musataha in them

•*Translator note: Musataha: Long-term land development lease.*

### COUNCIL OF MINISTERS' RESOLUTION

NO. (699) OF 2025

The Council of Ministers, in its thirty-first regular session held on August 5, 2025, decided the following:

Approving the issuance of Regulation No. (12) of 2025, the Regulation for the Selling and Renting of State and Public Sector Real Estate and Lands for Investment Purposes and Musataha, based on the provisions of Item (Third) of Article (80) of the Constitution, Paragraph (a) of Item (Fifth) of Article (10), and Item (First) of Article (31) of Investment Law No. (13) of 2006, as amended.

**Dr. Hamid Na'eem Al-Ghazzi**

Secretary-General of the Council of Ministers

September 8, 2025



## Regulation

Regulation for Selling and Renting State and Public Sector Properties and lands for the Purposes of Investment and Musataha in them

## Council of Ministers

Based on the provisions of Item (Third) of Article (80) of the Constitution, Paragraph (a) of Item (Fifth) of Article (10), and Item (First) of Article (31) of Investment Law No. (13) of 2006, The following regulation has been issued:

**NO. (12) OF 2025**

**REGULATION FOR SELLING AND  
RENTING STATE AND PUBLIC SECTOR  
PROPERTIES AND LANDS FOR THE  
PURPOSES OF INVESTMENT AND  
MUSATAHA IN THEM**



## Regulation

### Regulation for Selling and Renting State and Public Sector Properties and lands for the Purposes of Investment and Musataha in them

---

#### ARTICLE

# 1

First: The National Investment Commission shall, in coordination with the Investment Commission in the region or in the not-affiliated-within-a region governorate, identify the appropriate real estate for the implementation of investment projects, provided that it does not conflict with the basic design of the cities.

Second: Coordination shall be undertaken with the entity owning the property regarding the allocation of suitable real estate for the establishment of investment projects.

Third: The property allocated for the project shall be delivered to the investor within a period of thirty (30) thirty days as of the date of granting the investment license, free of any vacant spaces. If ministries and not-affiliated-with-a ministry entities fail to deliver the properties allocated for investment within sixty (60) sixty days as of the date of the National Investment Commission's request, the Council of Ministers may transfer ownership of the properties to the Commission without compensation for allocation to the investment project.



## Regulation

### Regulation for Selling and Renting State and Public Sector Properties and lands for the Purposes of Investment and Musataha in them

#### ARTICLE

## 2

First:

- a. A committee shall be formed headed by a representative of the National Investment Authority, and including the membership of two representatives from each of the following:
  1. The Investment Authority of the region or the relevant not-affiliated-within-a region governorate.
  2. The General Tax Authority.
  3. Real Estate Registration Department.
  4. The property owner.
- b. The committee stipulated to in paragraph (a) of this Item shall estimate the allowance of the sale, rental and Musataha for properties owned by the state and the public sector as well as lands allocated for federal-character investment projects and projects whose value is not less than (1,000,000,000) one billion dollars.

Second:

- a. A committee shall be formed headed by the head of the investment authority in the governorate or his/ her deputy and including membership of two representatives from each of the following :
  1. General Tax Authority.



## Regulation

### Regulation for Selling and Renting State and Public Sector Properties and lands for the Purposes of Investment and Musataha in them

2. Real Estate Registration Department.

3-The property owner.

b. The committee stipulated to in paragraph (a) of this Item shall estimate the allowance of sale, rental and Musataha for properties owned by the state and public sector as well as lands allocated for investment projects within the governorate areas whose value is less than (1,000,000,000) dollar one billion dollars.

Third: The quorum of the two committees formed pursuant to paragraph (a) of this Items (First) and (Second) of this article shall be held with the attendance of a majority of the members and their decisions shall be made by an absolute majority of their members.

## ARTICLE

### 3

First: Real property owners shall abide by the allowance of sale, rental and Musataha estimated by the committees formed pursuant to Article (2) of this regulation. In the event of non-compliance, the National Investment Authority shall submit the estimation minutes to the Council of Ministers to issue the appropriate decision for approving them.

Second: Entities owning real estate designated for investment projects shall be obligated to conclude legal disposal contracts on them within (30) thirty days as of the date of estimating the allowance of sale, lease or Musataha.



## Regulation

### Regulation for Selling and Renting State and Public Sector Properties and lands for the Purposes of Investment and Musataha in them

#### ARTICLE

#### 4

First: lands allocated for residential projects within the basic design at a allowance of ( 90% of the real value of the land determined by the committees formed in accordance with Article (2) of this regulation shall be gotten in ownership of the investor according to the following payment mechanism:

- a. (10%) of the total value when the concluding the contract with the owner.
- b. (10%) of the total value when the project implementation rate reaches (20%).
- c. (10%) of the total value when the project implementation rate reaches (40%).
- d. (30%) of the total value when the project implementation rate reaches (%70).
- e. (30%) of the total value upon completion of the project implementation for the purpose of removing the non-disposal mark from the title deed.

Second: Lands allocated for residential projects that are located outside the basic design shall be gotten in the ownership of the investor without allowance, provided that the value of the land is not included in the value of the residential unit sold to the citizen.

Third:

- a. Lands allocated for industrial projects within industrial, economic and development cities that are located outside the basic design shall be gotten in the ownership of the investor with allowance of (%1) of the real value of the land.
- b. Lands allocated for industrial projects outside the basic design shall be gotten in the ownership of the investor with a sale allowance of (%10) of the actual value of the land.



## Regulation

### Regulation for Selling and Renting State and Public Sector Properties and lands for the Purposes of Investment and Musataha in them

- c. Lands allocated for industrial projects located within the basic design shall be gotten in the ownership of the investor with a sale allowance of (30 %) of the actual value of the land.
- d. The date of entitlement to the sale allowance referred to in paragraphs (a), (b) and (c) of this Item shall start as of the date of commencement of commercial operation or production.
- e. The non-disposal mark shall be removed from the title deed of the industrial projects mentioned in paragraphs (a), (b) and (c) of this Item as of the date of investor fulfills his/her obligation and commences commercial operation.

Fourth: The allowance of sale or rental for buildings, if any, shall be calculated in accordance with the provisions of this regulation.

Fifth: The investor, developer or sub-developer shall provide the external infrastructure for the project free of charge.

Sixth: The allowances mentioned in this regulation shall be applied to the multi-purpose investment project, according to the percentage of each activity.

## ARTICLE

# 5

First: The lands allocated for investment projects within the basic design shall be leases according to the following percentages:

- a. An annual allowance of (4%) of the true value of the land for commercial projects.



## Regulation

### Regulation for Selling and Renting State and Public Sector Properties and lands for the Purposes of Investment and Musataha in them

- b. An annual allowance of (3%) of the true value of the land for recreational service, agricultural or non-polluting industrial projects.

Second: Lands allocated for investment projects outside the basic design shall be leased according to the following percentages:

- a. An annual allowance of (1%) of the true value of the land for industrial or agricultural projects.
- b. An annual allowance of (2%) of the true value of the land for recreational services, or commercial projects.

## ARTICLE

## 6

First: No-sale, rental or Musateh allowance shall be collected for lands designated for non-profit public services such as (parks, streets, police and fire stations, places of worship, etc.)

Second: The investor shall return the lands referred to in Item (First) of this Article to the relevant government's authorities free of charge within period of (60) sixty days as of the date of completion of the project.



## Regulation

### Regulation for Selling and Renting State and Public Sector Properties and lands for the Purposes of Investment and Musataha in them

#### ARTICLE

## 7

First: Allowances of Sales, leases, Musataha shall be transferred to federal public treasury if the entity owning the land is centrally funded and shall be transferred to the owning entity if it is self-funded.

Second:

- a. The due date for the allowances of the lease or musataha shall start as of the date of commencement of commercial operation or production of the project, provided that the investor shall be committed to complete the project within the period specified in the contract.
- b. If the investment project is implemented in phases, the allowance of rental or musataha shall be due as of the date of commencement of commercial operation or production for each phase.



## Regulation

### Regulation for Selling and Renting State and Public Sector Properties and lands for the Purposes of Investment and Musataha in them

---

#### ARTICLE

#### 8

The estimation of rental or Musataha allowances stipulated in this regulation shall be reviewed every five years as of the date of commencement of commercial operation or production.

#### ARTICLE

#### 9

First: Investment projects that have obtained investment licenses after the effective date of the Regulation of Sale and Renting of State and the public sector Real-Estate and Lands for the purposes of investment and Musataha No. (6) of 2017 and its Amendments shall be subject to the allowances of sale, lease or Musataha and reassessment stipulated in the aforementioned regulation at the time of granting the license or its amendments in light of any of them being ineffective.

Second:

- a. Investment projects obtaining investment licenses after the effective date of Regulation on the Selling and Renting of State and Public Sector Real-estate and Lands for Investment Purposes No. (7) of 2010 shall be subject to the allowances of the sale, lease



## Regulation

### Regulation for Selling and Renting State and Public Sector Properties and lands for the Purposes of Investment and Musataha in them

or Musataha stipulated in the aforementioned regulation at the time the license is granted or its amendments, provided that any such amendments are in effect.

- b. Investment projects obtaining investment licenses before the effective date of Regulation on the Selling and Renting of State and Public Sector Real-Estate and Lands for investment Purposes No. (7) of 2010 shall be subject the allowances of the sale, lease or Musataha stipulated in the aforementioned regulation before its amendment.

Third: Allowances of sale, rental or Musataha for projects whose allowances have not been estimated shall be estimated, and the re-estimation referred to in Item (First) of this Article shall be implemented by the two committees stipulated in Article (2) of this regulation.

## ARTICLE

# 10

The Regulation on the Selling and Renting of State and Public Sector Real Estate and Land for the Purposes of Investment and Musataha in them No. (6) of 2017 and its amendments shall be hereby repealed, subject to Item (Fist) of Article (9) of this Regulation.



## Regulation

Regulation for Selling and Renting State and Public Sector Properties and lands for the Purposes of Investment and Musataha in them

---

### ARTICLE

# 11

First: This Regulation shall be implemented (90) ninety days after the date of its publication in the Official Gazette.

Second: As an exception to the provisions of Item (First) of this Article, Articles (2) and (9) of this Regulation shall be implemented from the date of its publication in the Official Gazette.

**Muhammad Shia' Al-Soudani**

**Prime Minister**