



## **BALTIC JOURNAL OF LAW & POLITICS**

A Journal of Vytautas Magnus University  
VOLUME 15, NUMBER 1 (2022)  
ISSN 2029-0454



Cite: *Baltic Journal of Law & Politics* 15:1 (2022): 1971-1983  
DOI: 10.2478/bjlp-2022-00126

### **The process of Objecting to the Customs Decisions in Iraq**

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Received: August 14, 2022; reviews: 2; accepted: November 22, 2022.

#### **Abstract**

The issue of settling customs disputes arising between the customs authority and taxpayers is one of the most important topics of research, which raises controversy and disagreement within the scope of jurisprudence, judicial, and legislative studies related to it, given the great development and diversity that occurred in countries in economic terms, which led to the legislator's resort to expanding the circle of the executive authority to be able to resolve some of these disputes in order to relieve the burden of the judiciary and the speed of these means in resolving the dispute, the ease of procedures, and lack of costs. One of the most important of these means is to object to the decision issued by the customs authority before the objection bodies. In order to find out the mechanism of customs objections, it is necessary to define the concept of objection, clarify its characteristics and conditions, and explain the legal nature of the objection bodies and the nature of the decision issued by them. These ideas are necessary in order for the objection to produce its effect in resolving customs disputes and to identify the texts that included it by analysing them.

#### **Keywords**

Mechanism, objection, decision, customs.

#### **Introduction**

After the arising of dispute with the customs administration, the taxpayer resorts to settling the dispute through the special procedures specified by the legislator, including judicial and non-judicial procedures. Administrative objection of the decision issued by the customs administration before specialized bodies to consider these objections is one of the means described by the legislator to end customs disputes without resorting to the judiciary, with the aim of saving effort, time, and expenses. The objection is the individual's presentation of his/her case

to the administration, asking it to pay what he/she was harmed and to act according to the law. It is also defined as the obligatory grievance with the tax assessor against the decision that was issued by him/her, all of its stages are completed, and the objector is notified of it in order to reconsider the decision due to the existence of legal or objective justifications for the appeal (Al-Mahameed, 2001).

There is no express definition of objection or grievance in the Iraqi customs laws, as the effective Iraqi Customs Law No. (23) of 1984 in Article (74/Second) of it stipulates that the person concerned has the right to object to the decision issued by the customs department regarding the specifications, origin, or value of the goods. Therefore, the topic will be discussed following the descriptive-analytical approach according to the following subsections:

### **First Customs Self-Objection**

#### **Second The objection body**

##### **Section One**

#### **Customs Self-Objection**

##### **First Characteristics of Objecting the Customs Decision**

Objecting the customs decision is characterized by several characteristics, namely:

1. It is characterized by its ease, as law allows the taxpayer to submit it before the customs administration itself.
2. It is characterized by being extensive control, but it is not automatic control. It is rather carried out based on an objection submitted by the taxpayer or the violator. It is also considered a subsequent and not previous oversight. It is characterized by the fact that it is a non-permanent right, that is, it lapses with the passage of the legally specified period for it (Salih, 2004).
3. It is to be written, as it is not permissible for the taxpayer or the violator to submit it orally because the oral objection has no legal effect and it is difficult to prove, which leads to the loss of the rights of the taxpayer (Khalil, 1986).
4. It has the feature of transfer, that is, in the event of the death of the taxpayer, or loss of legal capacity, it is transferred to his/her legal representative, such as the heirs or the guardian (Al-Ta'ee, 2017).

##### **Second Objection as an administrative means to resolve customs disputes**

When practicing its supervisory competence, the administration must review its work and practice this control on its own. This type of control is called self-censorship, which entails withdrawing, cancelling, or modifying the work of the

administration. The goal of this control is to protect the rights of individuals. This oversight is not limited to the work's violation of the law, but it must ensure the suitability of the work, or the decision with the goal for which it was issued, which means that it is a legitimate and appropriate oversight. The administration may undertake this oversight on its own, or based on a grievance from the interested person (Shantawi, 2004).

### **First The nature of the customs objection**

The administration's control over its actions is practiced, either directly and automatically by it, or based on a grievance submitted by the person objecting its decision. This administrative control is achieved when the administration finds that its decisions are illegal or inappropriate based on the grievance submitted by the objecting person, which means that oversight in this case is based only on an objection of the administration's decision so that the administration reviews its actions. Objection fulfils two goals. The first is to keep the judiciary away from engaging in disputes that can be resolved by the administration. The other goal is that it is a good way to keep the understanding and dialogue between the objecting persons and the customs administration (Aziz, 2005). Administrative objection may be optional, which is the origin in the sense that the objecting person is free to submit the objection or grievance or resort to the judiciary to file the appeal. It may also be obligatory when the legislator decides to oblige individuals to submit it to the administration issuing the decision before submitting the appeal to the judiciary, which is a prerequisite for accepting the case before the court, in the event that the administration does not accept the claim, provided that all of this is according to specific dates set by the law (Isa, 1989). Obligatory administrative objection or grievance meets the legislator's desire to give the administration an opportunity to review its decision, reconsider the legality of those decisions, and resolve the disputes that occur Between it and the objecting person by friendly means without resorting to the competent judiciary. Some jurists believe that the freedom of choice should be left to the objecting persons to take the legal path they deem appropriate to claim their legitimate interests. There is no need for a specific form of objection, grievance, or a specific period unless there is a legal provision to the contrary. In order for the objection to fulfil its aims, it must be submitted within the specified periods and required formalities. In terms of form, objection must include the subject of the complaint in a complete and detailed manner, supported by the required data. As for the date, objection must be submitted within the specified period for judicial appeal (Al-Hiti, 2020).

### **Second Conditions for the customs objection**

By looking at the Iraqi customs law, it is obvious that the legislator has set several conditions as follows:

1. Objection should be issued by the person concerned: that is, the person who has an interest affected by the decision issued by the customs administration

or his/her legal representative, which means that his/her interest is personal, as the amended Iraqi Customs Law No. 23 of 1984 clarified that in Article (74) of it, which states that the owner of the relationship has the right of objection". The relationship must be specifically defined to deny ignorance. It must be a case or an investigation, or an exception is possible (Al-Barzanchi, 1990). The Iraqi legislator has specified in Article (172) of the Customs Law, especially after Obtaining the required legal authorizations (Al-Azzawi, 2019). It states that the declaration of goods is accepted from the following persons:

1. The owners of goods or their authorized users who meet the conditions determined by the customs administration.
  2. Licensed customs clearance agents.
  3. Customs employees in the cases determined by the customs administration.
  4. State staff designated for this purpose with regulations issued by a decision of the Minister.
2. It should be within the period specified by law: The period for which objection of the decisions of the customs administration must be accepted within the period specified by the law, as the amended Iraqi Customs Law No. 23 of 1984 specified the period within which the stakeholders can object to seven days from the date of their notification of the decision , based on the provisions of Article (74/ Paragraph (2) of the Iraqi Customs Law. It is noticed that the period for which the taxpayer can appeal is a short period. It is also believed that the period specified for those concerned to file an objection to the administration's decision is a short period. Despite the speed of the procedures, but this does not prevent an increase in the time period for the objection, especially, that the customs area is often borderline (Al-Salihi, 2011).
3. The subject matter of the objection; The subject of the objection has been determined exclusively by Customs Law No. 23 of 1984, as the person concerned has the right to object the specifications, origin, or value of the goods. Chapter Five of the Iraqi Customs Law clarifies the distinguishing elements of the goods in Articles (31-37). This shows the origin, type, and value of the goods. Paragraph (1) of Article 67 of the Customs Law No. 23 of 1984 states that the taxpayers have the right to object the result of the analysis of the goods before the same authority as mentioned in the subject of the inspection, but in terms of the manner of presentation or the estimated amount, the taxpayer does not have the right of objection.
4. The decision is not final; It has not taken a final degree so that it cannot be objected before the customs department. The Iraqi Customs Law No. 23 of 1984 stipulated that an exception to the provisions of this chapter, the Customs Department decisions are absolutely not objected in the following two cases:

**First:** If the decision of the customs department results in the concerned parties paying a difference in customs duties and tax fees of less than fifty dinars.

**Second:** If the decision leads to the granting of the goods and its value is less than one hundred and fifty dinars.

5. The goods should be present; The goods must be under the control of the customs department, so that the taxpayer can object them. If they are withdrawn, for example, the objection cannot be done later (Al-Azzawi, 2019). That is stipulated in Article (77 / paragraph (2) of the Iraqi Customs Law No. 23 of 1984, which states that it is not permissible to object except for the goods that are still under the control of the customs department. It is noticed that the goods must be present with the customs department, but if the goods are not present, there will be guarantees that the taxpayer is bound and restricted to pay the tax. In addition, the taxpayer bears the wages of the floor, the wages of stores, and other consequences and forced to pay the tax until receiving the goods and then objecting (Al-Salihi, 2019).

### **Third Notification of the customs decision**

The decision issued by the customs administration must be delivered to the concerned person and inform him/her personally. Most legislations referred to notification. In the Iraqi customs law, the Iraqi legislator permitted the policemen and customs officials to directly inform the memoranda and all the lawsuit papers, including the decision Presentation and collection, as stipulated in Article (248) of the amended Iraqi Customs Law No. 23 of (1984), which stipulates that customs officials and policemen may convey the notes and all papers related to the customs case, including the collection decisions, fines, and notification of judgments. Two important things can be noticed. The first is that the legislator has permitted the customs officials and policemen to notify, so the permission is optional and not compulsory, which means that it permits and is not required. Some problems arise in the text that is the reference on which it is based and in application, which is the factual one that permits and does not require (Al-Salihi, 2019). The other matter is related to the customs lawsuit only, including the decisions related to collection, fines, and notification of judgments that did not address the tax assessment decisions, which are the basis on which the objecting person relies in objecting the decisions of the customs administration. This is important because notification of the decision is the basis on which the objecting person submits his/her objection. This notification also begins with the judicial appeal period. The mechanism for determining the period of objection of decisions related to tax assessment appears in this aspect. In Article (249) of the Customs Law No. (23) of 1984, the Iraqi legislator has specified that the notification of the customs decision shall be in accordance with the Civil Procedures Law No. (83) of 1969, taking into account the following:

1. If the person to be notified changes his/her place of residence or workplace after the date of the investigation of the seizure regulating his/her right without informing the department in writing of this, or if he/she gives a different or fictitious address, then the notification shall be made by affixing the

notification sheet to his/her last residence, place of work, or at the last address, and on the notice board of the competent customs office, which is proven by a seizure report.

2. If the person to be notified is unknown, or his/her place of residence is unknown, and the value of the goods does not exceed (1,000) dinars, he/she will be notified by pasting the notification paper on the notice board of the customs court, the customs department, and the advertisement in a local daily newspaper.
3. If the value of the goods exceeds the amount referred to in Paragraph (Second) of this Article, the notification shall be made by pasting the notification sheet on the notice board of the court, the customs department, and an advertisement in a local daily newspaper which is proven by a seizure report.
4. The seizure report stipulated in this article shall be organized and signed by two customs officials or its policemen.

Based upon, it is noticed that the reporting methods have differed according to the nature of the place and the amount, and according to the financial value of the goods.

### **Second The objection body**

The presence of the administrative judiciary is not sufficient to consider customs disputes although the basis of these disputes is the issuance of an administrative decision by the customs administration. Accordingly, a specialized body should be formed to look into these disputes determined by law. The task of this body is set by the legislator to consider the appeal submitted by the concerned person who objects the decision of the customs administration. Therefore, the researcher will rely on a detailed explanation of this body through three subsections, namely:

#### **First Formation of the objection body**

#### **Second The legal nature of the objection body**

#### **Third The legal nature of the decisions issued by the objection body**

#### **First Formation of the objection body**

The objection body is the body that considers the objection submitted by the person assigned to the customs administration. In the amended Customs Law No. (23) of 1984, the Iraqi legislator specified the formation of this body, called the objection body, and specified the number of its members, in accordance with the provisions of Article (74). / paragraph (1), which stipulates that one or more bodies called the objection body are formed in the customs department as follows:

- A. A judge of at least the third category nominated by the Minister of Justice as president.
- B. A representative of the customs department whose position is not less than a director-member.
- C. A representative of the General Federation of Chambers of Commerce and Industry nominated by the President of the Federation - as a member.

When examining the formation of the objection body, it becomes clear that one of its members represents the taxpayers (). As for the number of the commission, its position, its jurisdictions, and the rewards paid to members, the Iraqi customs law referred to above specified all these matters in the third paragraph of Article (75) of it. It stipulated that the minister shall specify everything related to the number of objection bodies, their positions, departments of competence, and the remunerations to be paid to their members." The minister means the Minister of Finance. It is stipulated that the Customs Department determines the procedures of the objection body, the rules to be followed in taking samples, the conditions for examining the disputed goods and the previous undertakings of the taxpayers to object, and the release of subsequent documents for the decision of the objection authority.

Based upon this position of the Iraqi legislator, it is noticed that there are some problems that can arise, namely the presence of a judge among the administrative staff. This presence can be an overlap between the work of the authorities, including the judicial and executive authorities. This overlap is inconsistent with the principle of separation of powers stipulated in the permanent Iraqi constitution of 2005.

## **Second The legal nature of the objection bodies**

When reviewing the Iraqi legislation on taxes, it becomes clear that the bodies authorized by the legislator to consider tax disputes, whether these disputes relate to direct or indirect taxes, are the specialized committees headed by a judge of the third class at least, a representative of the department customs, and a representative of the General Federation of Chambers of Commerce and Industry.

The opinions of the jurists differed about the statement of the legal nature of the objection bodies. Accordingly, the difference of juristic opinion in defining and describing the legal nature of these bodies will be addressed as follows:

### **1. The objection body is an administrative body with judicial jurisdiction**

Some believe that the objection bodies are administrative bodies with judicial jurisdiction, which is confirmed by the State Consultative Council Resolution No. 42/1990 dated September 17, 1990, which does not consider the cases before these bodies as lawsuits and does not consider them as courts in accordance with the Judicial Organization Law. Rather, they are administrative bodies with judicial

jurisdiction (Al-Hilali, 2001). These bodies are administrative bodies in terms of form because most of their members are administrative staff and they are part of the customs administration system, but in terms of the subject, they practice judicial jurisdiction because the law gave them the power to adjudicate disputes between the customs administration and the taxpayer (Hassan, 1979). In addition, the objection bodies follow the general rules when practicing their litigation functions. These rules are stipulated in the civil procedure law in force, especially with regard to the application of the rules of restitution of the judiciary.

In Iraq, there are judicial elements in addition to the administrative officials. Although this judicial official chairs these committees, manages their sessions, conducts their procedures, and directs the dispute, the official does not confer judicial status because most of its members are administrative, in addition to the fact that their appointment is by a decision of the Minister of Finance. Therefore, describing it as having jurisdiction is an inaccurate description.

## **2. The objection body is an administrative body**

Some believe that the objection body is a purely administrative body. They justify the reason for this to the fact that although it is headed by a judge, this body is appointed by a decision of the Minister of Finance and not based on a republican decree (Lazim, 2018). In addition, the Judicial Organization Law No. (160) of 1979 shows the types of courts and degrees of litigation. It did not refer to those committees as judicial committees, but this opinion is criticized by some, including that this body is functionally independent in its work, and instructions from the customs administration are not imposed on it, in addition to its presidency by a judge who grants it special privileges, which negates its administrative capacity.

The researcher believes that the legal nature of these bodies supports the opinion that calls for these bodies to be purely administrative bodies because most of their members are administrative employees who are appointed by the Minister of Finance, which entails that they are subject to the administrative body that appointed them, which gives them an administrative character.

## **3. The objection body is a judicial body**

Some believe that the objection body is a judicial body as its chair is a judge, as well as the fact that it settles customs disputes that are within the jurisdiction specified for it in accordance with customs legislation. In addition, it follows the same procedures followed in the courts in order to settle those disputes. It can refer to the rules of procedure in their sessions. Their decisions have the authority of the thing required. Their decisions are also enforceable without being ratified by a higher authority (Al-Ubaidi, 1984). Despite all this, there are those who do not consider these bodies judicial bodies because they lack judicial features such as independence, impartiality, and specialization, as independence is a quality that is



possessed by the judicial authorities and which the objection body lacks. This rule does not apply to the members of the objection body, as the Minister of Finance determines everything related to the number of bodies, their positions, departments of competence, and the rewards of their members. The practical reality is given to the Minister of Finance that has the right to appoint and replace its members (Al-Anzi and Wahab, 2012). Impartiality is also not available in the objection body because the formation of these bodies, and the appointment of their members is by a decision of the Minister of Finance that is authorized by law to grant the financial rewards that are disbursed to the members of these bodies, as clarified by Article (75/3) of the amended Iraqi Customs Law No. 23 of 1984.

As for the specialization, it is not integrated in the members of the objection body. By referring to the legal text that determines the formation of the objection body, there are two types of specialization, the judicial and the technical, but there is a lack of integration since the judiciary lacks experience in tax issues, and the other members lack experience in legal issues.

Based upon, it becomes clear that the objection bodies cannot be considered judicial bodies because of the absence of the foundations on which the judiciary rests, namely independence, impartiality and specialization.

### **Third The legal nature of the decisions issued by the objection body**

The legislator did not explicitly state the legal nature of the decisions issued by the objection body. Accordingly, there are different opinions in determining the description of the nature of the decisions issued by this body. Some consider them judicial decisions while others consider them administrative decisions, which will be addressed through the following subsections:

#### **First Decisions issued by the objection body are judicial decisions**

Some believe that the decisions issued by these bodies are judicial decisions (Al-Anzi and Wahab, 2012). They justify this in the fact that these bodies are not subject to the tax and customs administration bodies, as they do not receive orders from the customs administration, in addition to their task of settling the dispute that occurs between the customs administration and the taxpayer. They also follow the rules and procedures followed in the courts when considering disputes. Their decisions are final (Al-Saadi, 2021). The decision issued by the objection bodies is an administrative decision that is consistent with the nature of this body, which is an administrative body.

#### **Second Decisions issued by the objection body are administrative decisions**

Some believe that the decisions issued by this body are administrative decisions. They explain that these bodies are not mentioned in the Judicial

Organization Law. In addition, there is no text in the law indicating that the decisions of this body are considered judicial (Al-Anzi and Wahab, 2001).

### **Third Effects on the objection before the objection body**

Before explaining the effects of the objection before the objection body, it must be pointed out that there are decisions issued by the Director General that are considered final, but after the approval of the Minister, and it is not permissible to appeal or object them before the administrative authorities and judicial authorities. Article (33) in paragraph (3) From the amended Iraqi Customs Law No. (23) of (1984) states that the decisions issued by the Director General in accordance with the first and second paragraphs of this article become final after the Minister's approval of them. They may not be appealed to the judicial and administrative references." These decisions determine the type of goods that are not included in the customs tariff schedule in accordance with the rules contained therein. These decisions are published in the Official Gazette. This is confirmed by the first paragraph of Article (33) of the Iraqi Customs Law, which stipulates that the Director General shall issue decisions to determine the type of goods for which there is no mention in the tariff schedule according to the rules contained therein. These decisions shall be published in the Official Gazette.

Others believe that granting the Director-General and the Minister a wide discretionary authority in this regard may be due to the application of expanding the powers of the executive authority, after which it is more specialized and closer to practical life. It is more knowledgeable about the detailed issues in this competence but approaching to What is correct in this regard is the adoption of the idea of establishing a specialized advisory committee whose task is to develop similar definitions and explanations so that the Director-General is not alone in this task. The lack of appeal before the judicial and administrative authorities may be that these explanations do not correspond to the articles of the original texts and the consequences of that Lack of oversight. Consequently, these systems are in violation of the rules and conventions (Al-Salihi, 2019).

As for the decisions issued by the customs administration, they can be cancelled or modified by the objection body, whose decision is final and may not be appealed.

One of the points that can be taken on the decision of the objecting bodies is that it is the first and last stage that the objecting person can resort to. Therefore, these bodies are considered an initial and final stage at the same time. The objecting person does not have another path to take. This may affect the prices of goods, their quantities, and necessary goods. The decision of the objection bodies, which cannot be appealed, is unfair to the concerned person, especially since there is a customs court, in which the decision of the body can be appealed, but this court has a specific jurisdiction, so that it appears as an argument, or a separate stage from the objection 'and based on what Najd advanced that the position of the Iraqi legislator regarding customs taxes violated the principle of judicial guarantee and

litigation, which stipulates that the legislative authority does not legislate legislation that prevents the judiciary from considering cases on its own, as this is considered an overlap with the work of the judicial authority, and contrary to the principle of separation between the three powers (Bassiouni, 1983).

## **Conclusion**

### **The Results**

1. Customs disputes have a special feature that differs from other disputes although there is a difference between their parties. This dispute is resolved in many ways, including non-judicial means, so Civil Disputes are considered as one of the parties to the customs administration. In this case, they are the closest to administrative disputes because their work is suspended in an administrative capacity. They end with a decision issued by the customs administration, but in most cases, they are replaced by a criminal nature such as smuggling crimes, customs fraud, and forgery of documents. Yet, they have a special character that is compatible with the identity, and the independence of customs law.
2. The Iraqi legislator with regard to customs disputes has tried to adopt non-judicial means by taking the means of objection before the objection bodies as a non-judicial means for settling customs disputes.
3. The Iraqi legislator did not specify in the customs law in force whether the decision of the objection body is issued unanimously, or by majority despite their adoption of this method.
4. The Iraqi legislator stipulated that the decision issued by the objection body is final and cannot be appealed.
5. Conveying the decision issued by the customs administration is the responsibility of the administration itself, not the taxpayers because the basic principle in man is lack of knowledge.

### **Recommendations**

1. Amending the Iraqi Customs Law No. 23 of 1984, especially after the development in all countries, especially after more than 20 years have passed since the last amendment (the Sixth Amendment to Law No. 10 of 2000).
2. The amendment should include raising the value of the fine, and specifying it in proportion to the current economic situation in Iraq.
3. The Iraqi legislator should form a higher committee to look into the decision issued by the objection panel and withdraw the discriminatory capacity from this committee, with a time limit for appealing before this committee. The decision issued by the objection panel constitutes a guarantee for the conduct of customs disputes.

4. Amending the text of Article (248) of the applicable customs law regarding notification of decisions, which made it permissible, provided that this amendment is about notification of decisions is obligatory.
5. It is necessary to publish the directives and instructions issued by the customs administration so that they can be invoked in the face of those charged with them.

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