

Services Sector Regulations

Please see the table below for the following details with respect to the services sector:

- **Services-related functions of the Ministries, Agencies or other bodies**
- **Qualification Requirements & Procedures**
- **Technical Standards**
- **Licensing**
- **Registration Requirements**
- **Provisions for review or remedy and its appropriate legal authority**

1. Business Services

1.1: Professional Services

1.1.1: Legal Services

1.	
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Advocates # 173, 1965, published in Iraqi Gazette, Issue 1213 on Dec. 22, 1965.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Justice • Union of Iraqi Advocates (Iraqi Bar Association)
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • Registration in the Bar association is a prerequisite for practicing law according to Article 1 of Chapter One of Law of Advocates # 173 of 1965 published in Iraqi Gazette, Issue 1213, on Dec. 12, 1965.
5. Any qualification requirements to practice the service	<p>The prerequisite qualifications for practicing law (as outlined in Law of Advocates # 173 of 1965 found in Iraqi Gazette issue # 1213 of 12/22/1965) are as follows:</p> <ul style="list-style-type: none"> • Should be Iraqi national or Palestinian resident in Iraq with full civilian competence. • Should hold a university degree in law or its equivalence from an Iraqi university or from any Arabic or foreign university recognized in Iraq, on the condition, successfully completing an additional test on Iraqi laws, supervised and controlled by a committee from the Iraqi bar association, resorting to the consultation of legal specialists. • Carries good moral and professional conduct. • Not convicted with any felony or offence violating personal virtues, unless two years have passed on his completion of the period of punishment or has been pardoned. • Not removed from his job or profession, secluded or separated from it because of dignity and decency violation. • Not suffering from Mental or psycho illness preventing the practice of law. • Not placed on pension according to Bar pension funds. • Not placed on pension due to the exploitation of tenure to personal or others benefit. • Not convicted with any felony connected with Bribery, Embezzlement or Theft or has been secluded for those reasons.
6. Technical standards	<p>Clause 1 of Article 20 in the Law of Advocates # 173 of 1965 found in Iraqi Gazette issue # 1213 of 12/22/1965 states the following concerning technical levels of competency and experience:</p> <ul style="list-style-type: none"> • Requirement for A-Level Competency distinction (1st year of practice): <ul style="list-style-type: none"> ○ Registration in the list of advocates presenting personal law suits, minor offences suits and fines ○ Representation in any of the investigations ○ Experiences in the process of appeal and familiarity with the decisions taken therein • Requirement for practice for the 2nd year (B-Level Competency): <ul style="list-style-type: none"> ○ At least one year of practice ○ Representation in investigations, court hearings in offence suits, violations, special law suits, councils and committees ○ Experience in processes of appeal in issued judgments and decisions

1.1.2: Accounting, Auditing and Bookkeeping Services

1. CPC Code	862
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of General Principles of Accountancy # 28,1940, published in Iraqi Gazette 1973 • Law of Board of Financial Auditing # 194,1980, published in Iraqi Gazette, Issue 2807, on Dec. 15,1980 • Law of Accounting Organization #156,1987, published in Iraqi Gazette, Issue 2745 on 17/12/1979 • Regulation of Accounts Auditing # 18, 1958, published in Iraqi Gazette, Issue 51 on Oct 12, 1958 • Law of Accountants and Auditors Association # 85, 1969, published in Iraqi Gazette, Issue 1801 on Nov. 17, 1969
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Council of Financial Audit • The Principal Committee for Unified accounting program • Main Commission of Unified Accounting System • Association of Accountants and Auditors
4. Any special registration, license, permit to practice the service and the issuing entity	Providers of this service must be registered members in the Association of Accountants and Auditors
5. Any qualification requirements to practice the service	As per law of the Accountancy Association, # 85, 1969 and the amendments annexed to it an accountant should have: <ol style="list-style-type: none"> 1. Achieved a bachelors degree or its equivalents in commercial and economic studies except branches that specialize in economics, insurance and Statistics. or 2. Achieved a Diploma Standard in Accountancy with a minimum studying period of 3 years or more practice in the business. 3. Graduated in accounting studies.
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Association of Accountants and Auditors

1.1.3: Taxation Services

Factors	Findings
1.	

<p>2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service</p>	<ul style="list-style-type: none"> • Law of Income Tax, # 113, 1982, published in the Iraqi Gazette, Issue 2917 on Dec.27, 1982. • Law of Estate Tax, #162, 1959, and its amendments published in the Iraqi Gazette, Issue 256 on Nov.9, 1959. • Coalition Provisional Authority Order, 49, Concerning Taxation Strategy of 2004.
<p>3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities</p>	<ul style="list-style-type: none"> • The General Commission for Taxation • Iraqi Bar Association
<p>4. Any special registration, license, permit to practice the service and the issuing entity</p>	<p>Only the person eligible for legal and accountancy practice can engage in taxation services.</p>
<p>5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services</p>	<ul style="list-style-type: none"> • The General Commission for Taxation – committee for complaints • Iraqi Bar Association – discipline committee

1.1.4: Architectural Services, Engineering Services, and Integrated Engineering Services

Factors	Findings
1. CPC Code: Architectural Services Engineering Services Integrated Engineering Services	8671 8672 8673
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Iraqi Contractor's Association #59, 1984, Published in the Iraqi Gazette, Issue 3000. • Law of Contracts Companies #66, 1987, Published in the Iraqi Gazette, Issue 3159. • Law of Iraqi Engineers Association #51, 1979, published in the Iraqi Gazette, Issue 2712 and the amendments that issued according to it. • Law of Ministry of Housing and Reconstruction #62, 1987, published in the Iraqi Gazette, Issue 3159. • Instructions of Iraqi Contractor's Registration published in the Iraqi Gazette, Issue 3392 on Feb 10, 1992. • Contract Conditions for Chemical, Mechanical and Electrical Engineering Works according to the Law of Planning Board #24, 1994, published in the Iraqi Gazette, Issue 3537.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Iraqi Contactors Association according to the law of Iraqi Contractors Association #59, 1984, published in the Iraqi Gazette, Issue 3000. • Ministry of Planning - Instructions of Iraqi Contractor's Registration published in the Iraqi Gazette, Issue 3392 on Feb 10, 1992. • Iraqi Engineers Association (Engineering Union) - Law of Iraqi Engineers Association #51, 1979, published in the Iraqi Gazette, Issue 2712 and the amendments that issued according to it
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • An engineer must be a registered member of the Iraqi Engineers Association in order to offer services or be employed as an engineer (Iraqi Engineers Association Law #59, 1979, published in the Iraqi Gazette, Issue 2712). • An engineer that is a contractor must register with the Ministry of Planning according to Instructions of Iraqi Contractor's Registration published in the Iraqi Gazette, Issue 3392 on Feb 10, 1992.
5. Any qualification requirements to practice the service	<p>Article 13 of the Law of Iraqi Engineers Association, #59, 1979, Published in the Iraqi Gazette, Issue 2712, and the amendments, states that who practices this profession should hold the following qualifications:</p> <ol style="list-style-type: none"> 1. Should be an Iraqi national or a citizen of Arab countries. 2. Should have full competence. 3. Should have the Bachelor degree or its equivalent in Engineering or hold a diploma degree in Engineering from any foreign country accepted by the council provided it equals four years of study after the secondary education.
6. Technical standards	<ul style="list-style-type: none"> • Article 4 of the Instructions of Iraqi Contractors Registration published in the Iraqi Gazette, Issue 3392 on Feb10, 1992, states that the Iraqi contractors from first to the sixth classification are registered in the construction contracts, and the first to the third classification in the mechanical and electrical contracts works only for the contract companies that are registered with registrar of companies. • Article 5, Instructions of Iraqi Contractors Registration, published in the Iraqi Gazette, Issue 3392, on Feb 10, 1992 states the conditions of construction contracts companies as follows: <ol style="list-style-type: none"> 1. Its capital should be no less than (ID 3000000) for the first grade, (ID 2250000) for the second grade, (ID 1750000) for the third grade, (ID 1250000) for the fourth grade, (ID 1000000) for the fifth grade, (ID 750000) for the sixth grade, (ID 550000) for the seventh grade, (ID 400000) for the eighth grade, (ID 300000) for the ninth grade and (ID 250000) for the tenth grade. 2. The company or any of its founding members should have an experience in the field of

1.1.5 Urban Planning and Landscape Architectural Services

Factors	Findings
1. CPC Code	8674
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law the Urban Planning #116, 1971, published in Iraqi Gazette, Issue 2028. • Instruction #3, 1995, the general department for constructive planning, published in Iraqi Gazette, Issue 3579. • Law of Planning Board #24, 1994, published in Iraqi Gazette, Issue 3537, and the issued amendments. • Law of Development & Consultations Centre. # 186, 1970, published in Iraqi Gazette, Issue 1917
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • The General Department Constructive Planning - Instructions #3, 1995, published in Iraqi Gazette, Issue 3579. • Planning Board - Law of Planning Board #24, 1994, published in Iraqi Gazette, Issue 3527. • Development & Consultations Centre - Law of Development & Consultations Centre. # 186, 1970, published in Iraqi Gazette, Issue 1917.
4. Any special registration, license, permit to practice the service and the issuing entity	Article 5, of the Consultative and Developing Law, #186, 1970 requires that service providers apply for registration in the Development & Consultations Centre.
5. Any qualification requirements to practice the service	As per article 3, #16, 2000, of Non-governmental Consultative offices the following are required qualifications for the person to practise in urban planning: <ol style="list-style-type: none"> 1. Iraqi nationality 2. He should have at least university degree in activity field which he practises. 3. He should have at least 15 years of experience after his graduation. 4. He isn't employee in government department.
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Iraqi Engineers Association – committee for disciplinary actions

1.1.6 Medical and Dental Services

Factors	Findings
1. CPC Code	9312
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Regulation #24, 1974, Regulation of Higher Medical Professions published in Iraqi Gazette, Issue 2374 on July 8, 1974. • Instructions #14, 1983, for sanitary requirements to be found in the place where

	<p>dentist practises his profession, published in Iraqi Gazette, Issue 2937 on May 2, 1983.</p> <ul style="list-style-type: none"> • Regulation #11, 1962, Regulation of Medical Professions Practise published in Iraqi Gazette, Issue 695 on April.24, 1962.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Directorate of Public Clinics - Article 1, Law of Public Medical Clinics #89, 1986, published in Iraqi Gazette, Issue 3117 on Sep.29, 1986. Directorate of Public Clinics is the headquarters of medical clinics and it is working with Minister of Health • Doctors' Union - Article 8, Law of Doctors' Union #81, 1984, published in Iraqi Gazette, Issue 3013 on Oct.1, 1984. Clinics of Doctors. • Dentists' Union – Article 5, Law of Dentists' Union #46, 1987, published in Iraqi Gazette, Issue 3153 on Jun.8, 1978. Clinics of Doctors.
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • Law of Public Clinics #89, 1986, published in Iraqi Gazette, Issue 3117 on Sep 29, 1986. Doctors and dentists should be members of their respective unions and they should have registration certificate and practise license from their respective unions. • Paragraph 4, Article 5, Law of Dentists' Union # 46, 1987, published in Iraqi Gazette, Issue 3153 on June 8, 1987. Dentist should be a member of Dentists' Union.
5. Any qualification requirements to practice the service	<p>Article 4 (Law of Dentists' Union #46, 1987, published in Iraqi Gazette, Issue 3153 on June.8, 1987. For dentists' clinics, stated ,that dentist:</p> <ol style="list-style-type: none"> 1. Should be Iraqi by nationality. 2. Should have degree in Medicine from Iraqi College. 3. Being foreign or Arab, he might be allowed to practise his profession if he is not deprived of his profession for misuse or he is a citizen of any country giving reciprocal treatment to Iraqi service providers.
6. Technical standards	<ul style="list-style-type: none"> • Article 8, Law of Dentists' Union #46, 1987, published in Iraqi Gazette, Issue 3153 on June.8, 1987. For dentists' clinics, the member has no right to hold a position of “specialist” in any branch unless he gets the position from the concerned authority. • Medical Levels - In order to attain a level of practice that permits a doctor or dentist to open a private clinic, a he/she must have completed 3 years of work in the country or regional health facilities - Regulation #11, 1962, Regulation of Medical Professions Practise published in Iraqi Gazette, Issue 695 on April.24, 1962.
7. Any limitations on the total number of service operations or on the total quantity of service output	<p>It is not allowed for dentist to open more than one clinic in Iraq and it is not allowed to open a clinic in other than the governorate he is already employed in, Article 8, Law of Dentists' Union # 46.</p>
8. Any measures providing preferences to domestic service	<p>For dentists' clinics, Paragraph 3, Article 8, Law of Dentists' Union #46, 1987</p>

suppliers over foreign service suppliers or domestic suppliers with partial of full foreign ownership	published in Iraqi Gazette, Issue 3153 on 8/6/1987, states that Iraqi or Palestinian member, whether employee of the state, public sector or the mixed sector, will have the right to practise his profession after the end of work time unless this practise contradicts the effective laws.
9. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> For private clinics, Article 30, Law of Doctors' Union #81, 1984, which was published in Iraqi Gazette, Issue 3013 on 1/10/1984, states that the minister, head of the union, and concerned parties can appeal against the decisions of discipline committee to discipline council within 15 days beginning from the date of effective judgment and the date of notifying the minister, head of the union, or that sentenced by default.

1.1.7 Veterinary Services

Factors	Findings
1. CPC Code	932
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> Law of Animal Contagious and Infectious Diseases # 61, 1985 published in Iraqi Gazette, Issue 1513. Law of Rotten Animal Diseases # 68, 1936 published in Iraqi Gazette, Issue 1513. Law of Veterinarians Association # 210, 1980 published in Iraqi Gazette, Issue 2811, on Jan.12, 1981. General rule set by the International Office of Epidemics.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> Veterinary Office of Ministry of Agriculture or the Agricultural Office (where there is no Veterinary Office) - published in Iraqi Gazette, Issue 2112. Veterinarians Association - Article 2, Law of Veterinarians Association # 210, 1980 published in Iraqi Gazette, Issue 2811 on Jan.12, 1981 states that the association was formed to achieve the following purpose:
4. Any special registration, license, permit to practice the service and the issuing entity	Article 31, Law of Veterinarians Association # 210, 1980 published in Iraqi Gazette, Issue 2811 on Jan.12, 1981 states that veterinarians cannot practise their profession without a practise license according to the rules of the above mentioned Law of Veterinarians.
5. Any qualification requirements to practice the service	<ul style="list-style-type: none"> Article 23, Law of Veterinarians Association # 210, 1980 published in Iraqi Gazette, Issue 2811 on Jan.12, 1981 states the conditions of membership to the association as follow : <ol style="list-style-type: none"> He should get the certificate from Iraqi Veterinary Medicine College or its equivalent after graduation from high school. He should be Iraqi or a citizen of any Arab country.
6. Any preferences provided to one country service suppliers	Article 33, Law Of Veterinarian Association #210, 1980 published in Iraqi Gazette,

over other countries' service suppliers	issue 2811 on Jan.12, 1981 states that the association has the right to accept the membership of for foreign veterinarians who are not deprived to practise their profession in their country, on the reciprocity principle.
7. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Veterinarians Association - Article 16, Law of Veterinarians Association #210, 1981
8. List of international agreements between Iraq and other countries connected with delivery of this service	SEE TABLE BELOW

Law #	Agreement	Iraqi Gazette Issue	Date
130	Law of ratifying the veterinary agreement between Republic of Iraq and Algeria	3232	Dec. 12,1988
24	Law of ratifying protocol for the veterinary agreement between Republic of Iraq and Egypt	3246	Mar. 13,1989
48	Law of ratifying the veterinary agreement between Republic of Iraq and UAE	3281	Nov. 13,1989
7	Law of ratifying the veterinary agreement between Republic of Iraq and Sudan	3864	Dec. 5,2001
150	Arab Organization for developing animal resources	1902	July 30,1970

1.1.8 Services Provided by Midwives, Nurses, Physiotherapists and Para-Medical Personnel

Factors	Findings
1. CPC Code	93191
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • General Health Law # 43, 1985, modified Issue 3050 and the issued modification according to these laws. • Law of Health Ministry #10, 1983, published in the Iraqi Gazette, Issue 2926 and modification issued according to it. • Law of Vocational Health Institute #29, 1967, published in the Iraqi Gazette, Issue 1463 and modification issued according to it. • Law of Health and Medicine #6, 2000, published in the Iraqi Gazette, Issue 3811. • Law of University Nurses law #39, 1986, Issue 3095, amended by the Health & Medical Vocational Law # 6, 2000, published in the Iraqi Gazette, Issue 3811
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Health Ministry - Law of Health Ministry #10, 1983, and modification issued according to the published in the Iraqi Gazette, Issue 2926. • High Health Vocational Institute - System of High Health Vocational Institute #24, 1974, published in the Iraqi Gazette, Issue 2334 and modification issued according to it. • Health Vocational Institute - Law of Health Vocational Institute #29, 1967, published in the Iraqi Gazette, Issue 1463.
4. Any special registration, license, permit to practice the service and the issuing entity	The condition for practicing this profession is to be a graduated from the nursing high school or nursing college, according to Nurse High School Regulation # 1352, 1979, Issue 2738, and University Nurse Law, #39, 1986, published in the Iraqi Gazette, Issue 3095.

1.2 Computer and Related Services

1.2.1 Consultancy Services Related to the Installation of Computer Hardware

Factors	Findings
1. CPC Code	841
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of National Centre for Computers # 100, 1972, published in the Iraqi Gazette, Issue 2177. • Law of Research and Training Institute for Computers # 68, 1969, published in the Iraqi Gazette, Issue 2717 and the amendments Issued according to it. •
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • National Centre for Computers – Law of National Centre for Computers #100, 1972, published in the Iraqi Gazette, Issue 2177. • Research and Training Institute for Computers - Law of Research and Training Institute for Computers # 68, 1969, published in the Iraqi Gazette, Issue 2717. • Iraqi Engineers Union - Iraqi Engineers Union Law # 51, 1979, published in the Iraqi Gazette, Issue 2712 on May 28, 1979
4. Any special registration, license, permit to practice the service and the issuing entity	The service provider must be a registered member of the Engineers Union

1.2.2, 3, 4 Software Implementation Services, Data Processing Services, and Database Services

Factors	Findings
1. CPC Code: Software Implementation Services Data Processing Services Database Services Other	842 843 844 845 + 849
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law # 11, 2001 published in Iraqi Gazette Issue 3867, Al-Quds School for Electronic Computers. • Iraqi Engineers Union Law # 51, 1979, published in the Iraqi Gazette, Issue 2712 on May 28, 1979
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Al-Quds School for Electronic Computers - Law # 11, 2001 published in Iraqi Gazette Issue 3867, Al-Quds School for Electronic Computers. • Iraqi Engineers Union - Iraqi Engineers Union Law # 51, 1979, published in the Iraqi Gazette, Issue 2712 on May 28, 1979
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • Law # 11, 2001 published in Iraqi Gazette Issue 3867, Item 10 of Article 3 has stipulated that certificates to engage in such a profession should be granted by

	<p>the Al-Quds school to the graduates.</p> <ul style="list-style-type: none"> Individuals wishing to operate as service providers in these areas should then be registered members of the Iraqi Engineers Union - Iraqi Engineers Union Law # 51, 1979, published in the Iraqi Gazette, Issue 2712 on May 28, 1979
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Engineers Association
6. List of international agreements between Iraq and other countries connected with delivery of this service	Agreement made between Iraq and USA on Nov.16, 1987, approved by law # 115, 1987.

1.3 Research and Development Services

1.3.1 Research and Development Services on Natural Sciences

Factors	Findings
1. CPC Code	851
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> Law of Scientific Research Council #172, 1980, published in the Iraqi Gazette Issue 2800 on Oct. 27, 1980 Regulation of Scientific Affairs Establishment of Centre of Scientific Research Council #10, 1981, published in Iraqi Gazette, Issue 2825, on April 13, 1981 Administrative Law of National Centre for Consultancies and Development #186, 1970, published in Iraqi Gazette, Issue 1917 on Sep. 8, 1970
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	Centre of Scientific Research Council – according to Article 1, Regulation of Scientific Affairs Establishment of Centre of Scientific Research Council #10, 1981, published in Iraqi Gazette, Issue 2825, on April 13, 1981
4. Any special registration, license, permit to practice the service and the issuing entity	Service providers must be licensed from the Centre of Scientific Research Council - Article 1, Law of Scientific Research Council #172, 1980, published in the Iraqi Gazette Issue 2800 on Oct. 27, 1980.
5. Any qualification requirements to practice the service	The person who would like to offer this service must contain the following elements: <ul style="list-style-type: none"> Independent administration and financial support Enjoys independent legal identity Is currently practicing or has sufficient experience
6. Any form of aid, grant, domestic subsidy, tax incentive or promotion scheme affecting trade in this service	Article 11, Law of Scientific Research Council #172, 1980, Published in the Iraqi Gazette Issue 2800 on Oct. 27, 1980, states that equipments, machines, materials, spare parts, laboratory materials, construction materials, explanation devices, publications, books and magazines council imports will be exempted from duties imposed. It will be granted a license of import for the mentioned purposes.

1.3.2 Research and Development Services on Social Sciences and Humanities; Interdisciplinary R&D Services

Factors	Findings
1. CPC Code: R&D Services on Soc. Sciences and Humanities Interdisciplinary R&D Services	852 853
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Scientific Research Council, # 172, 1980, published in the Iraqi Gazette, Issue 2800 on Oct. 27, 1980 • System of Social Development Centre #9, 1979, published in the Iraqi Gazette, Issue 2740 on 1979. • Instructions for Creating a Centre and Units of Scientific and Research in the Ministry of Higher Education Report #158, 2005, issued by Ministry Of Higher Education and Scientific Research.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Higher Education and Scientific Research
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • For research to be accredited by the Ministry of Higher Education and Scientific Research, it must be carried out by an individual or group that is registered to the Centre of Scientific Research. • For research services provided by the private sector, no registration/licensing is required, however, the results produced by such research will not be officially recognized by the Iraqi Government.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Higher Education and Scientific Research

1.4 Real Estate Services

1.4.1 Involving Owned or Leased Property, on a fee or contract basis

Factors	Findings
1. CPC Code	821, 822
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Assets Lease and Sale # 32, 1986, published in the Iraqi Gazette Issue 3090. • Law of Real Estate Services #58, 1987
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Directorate of Estate Registration - according to the Law of Estate Registration #43, 1971, published in the Iraqi Gazette, Issue 1995 and the amendments issued according to it. • The Local Administrations - Conducting of Local Management Estates Law # 6, 1965, published in the Iraqi Gazette Issue 1089.
4. Any special registration, license, permit to practice the service and the issuing entity	The service provider must obtain a license from the Chamber of Commerce in the region in which he is practicing the service.

1.5 Rental/Leasing Services without Operators

1.5.1 Relating to Ships

Factors	Findings
1. CPC Code	83103
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	Law of Leasing and Selling of Government Property # 32, 1986 published in the Iraqi Gazette, Issue 3090 and the amendments concerned.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • The General Establishment of Iraqi Ports - The Port Law # 21, 1995 published in the Iraqi Gazette, Issue 2590 • Ministry of Transport
4. Any special registration, license, permit to practice the service and the issuing entity	The rental of ships is restricted only to the state, as the state only, with the exception of high-ranking government officials, can legally own ships, Law of Leasing and Selling of Government Property # 32, 1986 published in the Iraqi Gazette, Issue 3090 and the amendments concerned.
5. Any qualification requirements to practice the service	Article 7 of the Law of Leasing and Selling of Government Property # 32, 1986 states that qualifications of the estimating committee, that must supervise the selling and rental of state-owned ships, must include a level of experience marked by not less than managerial, and must consist of the property register official as well as and Chief Financier.
6. Any limitations on the number of service suppliers (including	<ul style="list-style-type: none"> • The rental of ships is restricted only to the state

monopoly or exclusive suppliers)	<ul style="list-style-type: none"> • The Ministry of Transportation is responsible for carrying out the provision of these services, with the exception of Oil Tankers, for which the Ministry of Oil is responsible. • This kind of service is not allowed for any private sector entity to offer unless an approval is obtained from Minister concerned.
7. List of international agreements between Iraq and other countries connected with delivery of this service	<ul style="list-style-type: none"> • To establish marine Arabic companies published in the Iraqi Gazette, Issue 2175 on Aug 25, 1972. • Arab Union for Sea Transportation, the Fourth Amendment of Academy Law, published in the Iraqi Gazette, Issue 2731 in Oct.22, 1979.

1.5.2 Aircraft Related Services

Factors	Findings
1. CPC Code	83104
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Leasing and Selling of Government Property # 32, 1986 published in the Iraqi Gazette, Issue 3090 and the amendments concerned. • Law of the Ministry of Transport # 4, 1994 published in the Iraqi Gazette, Issue 3514.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Transport - Law of Transport and Communication # 7, 1994 published in the Iraqi Gazette Issue 3514
4. Any special registration, license, permit to practice the service and the issuing entity	No licenses to private sector service operators are granted

1.5.3 Relating to Other Transport Equipment

Factors	Findings
1. CPC Code	83101 + 82102
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Leasing and Selling of Government Property # 32, 1986 published in the Iraqi Gazette, Issue 3090 and the amendments concerned. • The Transportation Law in Baghdad #75, 1978, published in the Iraqi Gazette, Issue 3162. • Internal System for the General Administrative Private Transportation Company #8, 2000, published in the Iraqi Gazette, Issue 3851. • The Land Transportation Company Law # 115, 1971 published in the Iraqi Gazette, Issue 2028. • Law of the Bureaus of Tourist Car Rentals by #59, 1981, published in the Iraqi Gazette, Issue 2837.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • The General Company of the Administrative Private Transportation - Internal System for the General Administrative Private Transportation Company #8, 2000, published in the Iraqi Gazette, Issue 3851 • The General Company of Land Transportation - The Land Transportation Company Law # 115, 1971 published in the Iraqi Gazette, Issue 2028.
4. Any special registration, license, permit to practice the service and the issuing entity	Article 3 of the Law of the Bureaus of Tourist Car Rentals by #59, 1981, published in the Iraqi Gazette, Issue 2837, states that a person wishing to rent vehicles should obtain a license to open a bureau obtained from the General Company of Land Transportation.

1.5.4 Relating to Other Machinery and Equipment

Factors	Findings
1. CPC Code	83106 - 83109
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • The Iraqi Industries Union Law # 44, 1989, published In the Iraqi Gazette, Issue 3253. • Law of Leasing and Selling of Government Property # 32, 1986, published in the Iraqi Gazette, Issue 3090 and the amendments concerned. • The Industrial Services Organization Law # 30, 2000, published In the Iraqi Gazette, Issue 3824
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • The Iraqi Industries Union - Iraqi Industries Union Law # 44, 1989 published in the Iraqi Gazette, Issue 3253. • The Ministry of Industry and Minerals - The Ministry of Industry and Minerals Law # 8, 1997 published In the Iraqi Gazette, Issue 3671.
4. Any special registration, license, permit to practice the service	• The certificate for providing these services is granted by the Ministry of Industry

and the issuing entity	and Minerals - the Industrial Services Organization Law # 30, 2000, published In the Iraqi Gazette, Issue 3824 stated in Paragraph 5 the conditions of giving the registration certificate to the people who do these services.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Ministry of Industry and Minerals

1.6 Other Business Services

1.6.1 Advertisement

Factors	Findings
1. CPC Code	871
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> The Propaganda, Publishing and Advertisement Bureaus Law #45, 1971, published in the Iraqi Gazette, Issue 1980. The Ministry of Culture Law #17, 2001 published in the Iraqi Gazette, Issue 3866.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	The Ministry of Culture - Law of the Ministry of Culture # 17, 2001 published in the Iraqi Gazette, Issue 3866.
4. Any special registration, license, permit to practice the service and the issuing entity	Article 2 of the Propaganda, Publishing and Advertisement Law # 45, 1971 published in the Iraqi Gazette, Issue 1980 states that a license may be granted by the Ministry of Culture after obtaining security agencies.
5. Indicate any limitations on the number of service suppliers (including monopoly or exclusive suppliers)	Article 5, Paragraph 1, of the Propaganda, Publishing and Advertisement Bureaus Law # 45, 1971 published in the Iraqi Gazette, Issue 1980, states that advertisement out side the country is limited to the ministry of culture alone.
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Ministry of Culture – according to Article 4 of the Propaganda, Publishing and Advertisement Law # 45, 1971 published in the Iraqi Gazette, Issue 1980.

1.6.2 Market Research and Public Opinion Polling Services

Factors	Findings
1. CPC Code	864
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Instructions of Market Research Centre #141, 2001, published in Iraqi Gazette, Issue 3903 • Regulation of Scientific Research Centers in Ministry of Higher Education and Scientific Research #1, 1995
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	Market Research Centre - Instructions of Market Research Centre #141, 2001, published in Iraqi Gazette, Issue 3903.

1.6.3 Management Consulting Services

Factors	Findings
1. CPC Code	865
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of National Centre for Consultations and Administrative Development, #186, 1970, published in the Iraqi Gazette, Issue 1917 • The laws related to Accountants and Auditors would apply to management consulting services if provided by those professionals.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • The National Centre for Consultations and Administrative Development - Law of National Centre for Consultations and Administrative Development, #186, 1970, published in the Iraqi Gazette, Issue 1917 • Union of Accountants and Auditors

1.6.4 Services Related to Management Consulting: Industrial Consultative Services

Factors	Findings
1. CPC Code	866
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Organization of Industrial Services, #30, 2000, published in the Iraqi Gazette, Issue 3824. • Law of Non-Governmental Consultative Bureaus, #186, 2000, published in the Iraqi Gazette, Issue 3817.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Minerals and Industry - Law of Ministry of Minerals and Industry, #8, 1997, published in the Iraqi Gazette, Issue 3671 • Association of Iraqi Industries - Law of Association of Iraqi Industries, #44, 1989, published in the Iraqi Gazette, Issue 3253
4. Any special registration, license, permit to practice the service and the issuing entity	Article 2 of Non-Governmental Consultative Bureaus, #16, 2000, published in the Iraqi Gazette, Issue 3817, states that the Industrial Union (Federation of Industry)

	grants the certificate to practice.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> Ministry of Industry and Minerals

1.6.5 Technical Testing and Analysis Services

Factors	Findings
1. CPC Code	8676
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> Law of Central Organization for Quality Control and Standards #54, 1979 published in the Iraqi Gazette, issue 2713
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> Central organization for Quality Control and Standards
4. Any limitations on the number of service suppliers (including monopoly or exclusive suppliers)	The agencies that provide these services are state-owned under the administration of the Ministry of Industry and Minerals
5. Any restrictions on, or requirements of specific types of legal entity through which a service may be supplied	Service is limited to state-run establishments, though the law does not rule out private sector work under the direction of the Central Organization for Quality Control and Standards
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Industry and Minerals

1.6.6 Services Incidental to Agriculture, Hunting and Forestry

Factors	Findings
1. CPC Code	881
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> Law of Agronomist Association # 74, 1977, published in the Iraqi Gazette, Issue 2592, on June 13, 1977. Law of Hunting, Exploiting and Protecting Water Creature # 48, 1976 published in the Iraqi Gazette, Issue 2527 on May 3, 1976.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> Ministry of Agriculture - Article 1, Law of the Ministry of Agriculture # 7, 1983 published in the Iraqi Gazette, Issue 3456 on May 3, 1993. General Establishment of Horticulture and Forests - Article 1, Paragraph 1, Law of Internal Law of the State Company for Horticulture and Forests #1, 2000 published in the Iraqi Gazette, Issue 3857 on Dec 18, 1996.

	<ul style="list-style-type: none"> • Agronomist Association - Law of Agronomist Association # 74, 1977, published in the Iraqi Gazette, Issue 2592, on June. 13. 1977. • Technical Agriculturist's Association - Article 2 Law of Technical Agriculturists Association # 151 1967 published in the Iraqi Gazette, Issue 1490 on Oct. 24. 1967 and its amendment # 134, 1971 published in the Iraqi Gazette Issue 2047 on Sep 21, 1971 • Iraqi Hunters Association - Paragraph 1, Decision # 152, 1987 related to hunting wild animals published in the Iraqi Gazette Issue 3144 on April 6, 1987.
4. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • Ministry of Agriculture • Agronomists Association • Iraqi Hunters Association

1.6.7 Services Incidental to Fishing

Factors	Findings
1. CPC Code	882
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Organizing Fishing, Exploiting and Protecting Aquatic Beings #48, 1976, published in Iraqi Gazette, Issue 2527 on May 3, 1976
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Agriculture - Article 1, Instructions #100, 1985, published in Iraqi Gazette, Issue 3071 on Nov. 11, 1985. These instructions were issued by Minister of Agriculture as regards farms of fish breeding. • Company of Aquatic Beings' Breeding in Public Waters - Article 4, Law of Organizing Fishing, Exploiting and Protecting Aquatic Beings #48, 1976, published in Iraqi Gazette, Issue 2527 on May 3, 1976
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • Agricultural Board in charge of Land will grant licenses for establishing farms of fish breeding - Article 11, Instructions #100, 1985, published in Iraqi Gazette, Issue 3071 on Nov. 11, 1985. These instructions were issued by Minister of Agriculture as regards farms of fish breeding. • Professional fisherman must obtain a license for fishing from the Company of Aquatic Beings' Breeding in Public Waters, Paragraph 1, Article 12, Law of Organizing Fishing, Exploiting and Protecting Aquatic Beings #48, 1976, published in Iraqi Gazette, Issue 2527 on May 3, 1976. • Any selling of aquatic beings in wholesale or retail markets requires a license from the Company of Aquatic Beings' Breeding in Public Waters.
5. Any economic needs test	The Company of Aquatic Beings' Breeding in Public Waters limits the number of fishing operation licenses in areas of public waters according to discretion.
6. Any Judicial, arbitral or administrative tribunals or	<ul style="list-style-type: none"> • The Minister of Agriculture

procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> The Company of Aquatic Beings' Breeding in Public Waters
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1.6.8 Services Incidental to Mining

Factors	Findings
1. CPC Code	883+5115
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> Instructions for Exploitation of Mines # 1, 1999 published in the Iraqi Gazette, Issue 3795 according to article by-laws of the state company. Law of Mineral Exploitation # 91, 1988, published in the Iraqi Gazette, Issue 3219. Law of Ministry of Industry and Minerals # 8 1997, published in Iraqi Gazette, Issue 3671.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> State Company for Geological Survey and Mineralogy - By-laws of the State Company for Geological Survey and Mineralogy # 30, 1998 published in Iraqi Gazette # 3937. State Establishment for Geological Survey and Mineral Investigation - Law of Mineral Exploitation # 91, 1988, published in the Iraqi Gazette, Issue 3219 State Company for Exploitation of Mines - Instructions for Exploitation of Mines # 1, 1999 published in the Iraqi Gazette Issue 3795. Ministry of Industry and Minerals - Law of Ministry of Industry and Minerals # 8 1997, published in Iraqi Gazette Issue 3671.
4. Any special registration, license, permit to practice the service and the issuing entity	Services of mine exploitation require a license from the State Company for Exploitation of Mines - Both Article 2 of the Instructions for Exploitation of Mines # 1, 1999 published in the Iraqi Gazette Issue 3795 and Article 2 of By-law # 30, 1998.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> Ministry of Industry and Minerals State Company for Exploitation of Mines

1.6.9 Services Incidental to Manufacturing

Factors	Findings
1. CPC Code	884+885 (except for 88442)
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> The Regulation Law of Industrial Services, # 30, 2000, published in the Iraqi Gazette Issue 3824. Law of Syndicate of the Technical Industrialists, # 176, 1968, published in the Iraqi Gazette Issue, 1666.

3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • The Ministry of Industry and Minerals - Law of the Ministry of Industry and Minerals # 8, 1997, published in the Iraqi Gazette, Issue 3671.
4. Indicate any special registration, license, permit to practice the service and the issuing entity	License for operation to manufacture is granted by the Ministry of Industry and Minerals - Paragraph A from the Article 42 from the Interim Constitution 1970, authorized the Ministry of Industry and Minerals, Law of Ministry of the Industry and Minerals # 8, 1997, published in the Iraqi Gazette, Issue 3671.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Ministry of Industry and Minerals

1.6.10 Services Incidental to Energy Distribution

Factors	Findings
1. CPC Code	887
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of the Ministry Industry and Minerals, # 8, 1997, published in the Iraqi Gazette, Issue 3671. • The Instructions for Supplying Electric Power and their Conditions #1, 1999, published in the Iraqi Gazette, Issue 3789.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • The Ministry of Industry and Minerals - Law of the Ministry of Industry and Minerals # 8, 1997, published in the Iraqi Gazette, Issue 3671. • The Ministry of Electricity
4. Any limitations on the number of service suppliers (including monopoly or exclusive suppliers)	This service is monopolized for the state 100 % (now Ministry of Electricity formerly Ministry of Industry and Minerals) and not open for the private sector.
5. Any restrictions on, or requirements of specific types of legal entity through which a service may be supplied	The provision of this service is allowed for state-run companies only.
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Electricity

1.6.11 Placement and Supply Services of Personnel

Factors	Findings
1. CPC Code	872
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Ministry Labour and Social Affairs #29, 1987, published in the Iraqi Gazette, Issue 3148. • Decision for the Foundation of the Board of Iraqi Workers # 15, 1998, published in the Iraqi Gazette Issue 3712.

	<ul style="list-style-type: none"> • Law of the Non-Governmental Consultative Offices # 16, 2000, published in the Iraqi Gazette Issue 3817.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Labour and Social Affairs - Law of the Ministry of Labour and Social Affairs, #29, 1987, published in the Iraqi gazette, issue 3148. • Board of Iraqi Workers - Decision for the Foundation of the Board of Iraqi Workers # 15, 1998, published in the Iraqi Gazette Issue 3712

1.6.12 Investigation and Security

Factors	Findings
1. CPC Code	873
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Principles of Penal Trials #23, 1971, published in Iraqi Gazette, Issue 2004, 1971 • Law of Ministry of Interior #11, 1994, not published in Iraqi Gazette as there was a Secret Gazette.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Interior - Paragraph 1, Article 2, Law of Ministry of Interior #11, 1994, not published in Iraq Gazette as there was Secret Gazette.
4. Indicate any special registration, license, permit to practice the service and the issuing entity	Ministry of interior controls and issues the licenses. All service providers are required to fulfil the criteria devised by ministry of interior in order to obtain the license.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Interior

1.6.13 Related Scientific and Technical Consulting Services

Factors	Findings
1. CPC Code	8675
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of the Office of Scientific and Technical Consultant of the Nuclear Power Organization, #3, 2002, published in the Iraqi Gazette, Issue 3917. • Law of the Offices of Scientific and Consultancy Services in the High Education and Research Institutions, # 7, 1997, published in the Iraqi Gazette, Issue 3671. • Law of the Offices of Non-Governmental Consultants # 16, 2000 published in the Iraqi Gazette, Issue 3817.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	Offices of Scientific and Consultancy in Higher Education and Research Institutions - Law of the Offices of Scientific and Consultancy Services in the High Education and Research Institutions, #7, 1997, published in the Iraqi Gazette, Issue 3671.
4. Any special registration, license, permit to practice the service and the issuing entity	The related scientific or technical association will give the license for establishing the consultancy office to its members, and the planning board will give the license of

	establishing the consultancy office in case there is no related association or the applicants are not members in any related association - Law of the Offices of Non-Governmental Consultancy, # 16, 2000, published in the Iraqi Gazette, Issue 3817.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Higher Education and Scientific Research

1.6.14 Maintenance and Repair of Equipment

Factors	Findings
1. CPC Code	633+(8861-8866)
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Practicing the Profession of Maintaining Equipments and Transportation Means #18, 1987.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Transportation and Communications - Law of Ministry of Transportation and Communications #7, 1994, published in Iraqi Gazette, Issue 3514 • Ministry of Labor and Social Affairs - Law of Practicing the Profession of Maintaining Equipments and Transportation Means #18, 1987.
4. Any special registration, license, permit to practice the service and the issuing entity	A license to practice this profession is required from the Ministry of Labour and Social Affairs within two months from the date of opening of business- Article 1, Law of Practicing the Profession of Maintaining Equipments and Transportation Means #18, 1987
5. Any qualification requirements to practice the service	<p>Article 1, Law of Practicing the Profession of Maintaining Equipments and Transportation Means #18, 1987, states the qualifications as:</p> <ol style="list-style-type: none"> 1. To be Iraqi or Arab citizen and whose age is 18 years old. 2. To have a suitable place of business approved by Baghdad Municipality or municipalities. 3. To have a trade name or registered name for the shop in accordance with the law. 4. Must pass the test of technical competency with the exceptions of <ol style="list-style-type: none"> i. Engineers and holders of technical diploma. ii. Graduates of industrial secondary schools and professional training centers if they have practical experience of not less than two years in their specializations. Proving documents are needed.
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to,	The Ministry of Labor and Social Affairs

administrative decisions affecting trade in services	
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1.6.15 Building-Cleaning Services – Trash Collecting Services

Factors	Findings
1. CPC Code	874
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Municipalities Management #165, 1964, published in the Iraqi Gazette, issue 1033, on Nov. 22, 1964
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Baghdad Municipality and municipalities in other governorates
4. Indicate any special registration, license, permit to practice the service and the issuing entity	Permission should be obtained from the municipality concerned - Article 3 of Revolution Command Council Resolution #133, on Nov. 20, 1996, related to Instructions #6, 1997, published in the Iraqi Gazette, Issue 3668, on May 5, 1997.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	In every Mayoral District a review committee is created consisting of a district employee, a technician employee and a member of city council looking into objections submitted by the committed persons as regards specifying wastes. Article 6 of Instructions of removing debris #3, 1989, published in the Iraqi Gazette, issue 3285, on Dec. 11, 1989.

1.6.16 Photographic Services

Factors	Findings
1. CPC Code	875
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Instructions # 4, 1993, Related to the Organizing of Photography Profession Practice and Photography Laboratories published in the Iraqi Gazette, Issue 3460, on May 31, 1993 • Law of the Ministry of Culture #17, 2001, published in the Iraqi Gazette, Issue 3866, on Feb. 19, 2001
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Culture is the body that specialized in the activities of culture, arts and tourism, Article 1, of Law of Ministry of Culture #17, 2001, published in the Iraqi Gazette, Issue 3866, on Feb. 19, 2001
4. Any special registration, license, permit to practice the service	<ul style="list-style-type: none"> • The Ministry of Culture grants a certificate of photography profession practice

and the issuing entity	photography laboratories, according to certain conditions, Article 1 of Instructions #4, 1993, related to the organizing of photography profession practice and photography laboratories published in the Iraqi Gazette, Issue 3460, on May 31,1993
5. List of international agreements between Iraq and other countries connected with delivery of this service	International Exchange of Visual Aids # 79, Iraqi Gazette Issue 3130, July 13, 1952

1.6.17 Packaging Services

Factors	Findings
1. CPC Code	876
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Company Registration #21, 1997 • Law of Machine Registration #31, 1939 <p>* NOTE: There is no specific law that addresses this service, and no private sector service providers offering this service. In the event that one would want to begin offering this service, these are the procedures and laws that one must follow to begin offering the service legitimately.</p>
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Trade - Law of Company Registration #21, 1997 • Ministry of Justice - Law of Machine Registration #31, 1939
4. Indicate any special registration, license, permit to practice the service and the issuing entity	The provider of this service must register his company with the Ministry of Trade and any packaging machinery with a Notary Public at the Ministry of Justice.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Trade

1.6.18 Printing, Publishing

Factors	Findings
1. CPC Code	88442
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • The Propaganda, Publishing and Advertisement Bureaus Law #45, 1971, published in the Iraqi Gazette, Issue 1980. • The Ministry of Culture Law #17, 2001 published in the Iraqi Gazette, Issue 3866. • The Printings Law # 189, 1969, published in the Iraqi Gazette, Issue 1813 and all issued amendments belong to it.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • The Ministry of Culture - Law of the Ministry of Culture # 17, 2001 published in the Iraqi Gazette, Issue 3866.

4. Any special registration, license, permit to practice the service and the issuing entity	Article 2 of the Propaganda, Publishing and Advertisement Law # 45, 1971 published in the Iraqi Gazette, Issue 1980 states that a license must be granted by the Ministry of Culture after receiving clearance of security agencies.
5. Any qualification requirements to practice the service	Article 3 of the Printing Law # 189, 1969, published in the Iraqi Gazette, Issue 1813 and all the issued changes belonging to it in Paragraphs 2, 3 and 4 of the law stated: 1. The owner of the printer has to be Iraqi with at least 21 years old. 2. He is not sentenced in a political or honor crime.
6. Any limitations on the total number of service operations or on the total quantity of service output	Article 2 of the Printing Law # 189, 1969 published in the Iraqi Gazette, Issue 1813 and all the issued changes according to article 50 of the Temporary Constitution of 1970, states that it is not allowed to establish or operate more than one printer in one place belonging to one group.
7. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Ministry of Culture

1.6.19 Convention Services

CPC Code: 87909

No such services are officially organized in Iraq.

2. Communication Services

2.1 Postal and Courier Services

Factors	Findings
1. CPC Code: Postal Services Courier Services	7511 7512
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	Law of Post, # 97, 1973, published in the Iraqi Gazette, Issue 2276, on Sep. 10, 1973
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	Ministry of Communication , Article 1, Law of Post, # 97, 1973, published in the Iraqi Gazette, Issue 2276, on Sep. 10, 1973

4. Indicate any limitations on the number of service suppliers (including monopoly or exclusive suppliers)	This service is provided by the state only - Law of Post, # 97, 1973, published in the Iraqi Gazette, Issue 2276, on Sep. 10, 1973. Some courier services such as DHL and FedEx are recent new entries into this service sector, and as of yet have not been specifically addressed by Iraqi law.
5. Indicate any restrictions on, or requirements of specific types of legal entity through which a service may be supplied	The law does not specify a restriction, though the Law of Post is the law that governs the only recognized entity for providing this service – the Iraqi Postal Service
6. List of international agreements between Iraq and other countries connected with delivery of this service	Law of Ratifying Cooperation Agreement in the Field of Communications and Mail among the Countries of Arab Cooperation Council , 1989

2.2 Telecommunication Services

2.2.1 Voice Telephone Services

Factors	Findings
1. CPC Code	7521
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Order 65 issued by the Coalition Provisional Authority related to the Iraqi Communications and Information Commission, published in the Iraqi Gazette, Issue 3982, on Mar. 20, 2004 • Order of the Coalition Provisional Authority 11, Authorization of Telecommunications Equipment and Services issued by the Coalition Provisional Authority, published in the Iraqi Gazette, Issue 3978, on June 9, 2003 • Law of Ministry of Transport and Communications, # 7, 1994, published in the Iraqi Gazette, Issue 3514, on June 13, 1994
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Communications - Article 6, Law of Ministry of Communications, # 7, 1994, published in the Iraqi Gazette, Issue 3514, on June 13, 1994 • The Iraqi Communications and Information Commission - Order 65, issued by the Coalition Provisional Authority, published in the Iraqi Gazette Issue, 3982, on Mar. 20, 2004
4. Any special registration, license, permit to practice the service and the issuing entity	Permission to offer this service must be obtained directly from the Ministry of Communications (as is the case with the mobile phone service providers)
5. List of international agreements between Iraq and other countries connected with delivery of this service	Law of Ratifying Cooperation Agreement in the Field of Communications and Mail among the Countries of Arab Cooperation Council , 1989

2.2.2 Packet-Switched Data Transmission Services, Circuit-Switched Data Transmission Services, Telex Services, Telegraph Services, Facsimile Services, Private Leased Circuit Services, Voice Mail Services, Electronic Data Interchange Services, Enhanced / Value-added Facsimile Services

Factors	Findings
<p>1. CPC Code:</p> <ul style="list-style-type: none"> • Packet-Switched Data Transmission Services, Circuit-Switched Data Transmission Services, Telex Services • Telegraph Services • Facsimile Services • Private Leased Circuit Services • Voice Mail Services Electronic Data Interchange Services, Enhanced / Value-added Facsimile Services 	<ul style="list-style-type: none"> • 7523 • 7522 • 7521+7529 • 7522+7523 • 7523
<p>2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service</p>	<ul style="list-style-type: none"> • The laws that have been legislated concerning the State Establishment of Communication and Post do not include laws that facilitate this kind of information exchange. All instructions that are concerning this matter and to which current and normal procedures are attributed are a product of the previous regime's issuance according to verbal instructions. • Previously the security departments were the ones controlling matters of wire and wireless communication, thus most instructions were delivered according to decisions by the security departments.
<p>3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities</p>	<ul style="list-style-type: none"> • Ministry of Communication • State Company for Communication and Post belonging to Ministry of Communication • State Company for Internet belonging to Ministry of Communication
<p>4. Indicate any special registration, license, permit to practice the service and the issuing entity</p>	<p>Ministry of Communication grants the licenses for any of these services.</p>

2.2.3 Electronic Mail Services, On-line Information and Database Retrieval Services, Electronic Data Interchange Services Code and protocol conversion services, On-line Information and/or Data Processing Services

Factors	Findings
<p>1. CPC Code</p>	<p>7523 and 843 (for On-line Information and/or Data Processing Services)</p>
<p>2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service</p>	<p>Points related to internet do not include any legislation as they are recently made in Iraq. This also depends on type of network used in Iraq.</p>
<p>3. Government departments, agencies, professional associations</p>	<p>Ministry of Science and Technology - Coalition Provisional Authority Order 24, 2003,</p>

or other bodies with authority or a role relevant to the conduct of service activities	published in Iraqi Gazette, Issue 3979. The ministry is newly established in Iraq.
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2.3 Audiovisual Services

2.3.1 Motion Picture and Video Tape Production and Distribution Services

Factors	Findings
1. CPC Code	9611
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of the Offices for Publishing and Advertisement, # 45, 197, published in the Iraqi Gazette, Issue 1980. • Law of Ministry of Culture, # 7, 2001, published in the Iraqi Gazette, Issue 3866.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	The Ministry of Culture - Law of the Ministry of Culture, 7, 2001, published in the Iraqi Gazette, Issue, 3866.
4. Any special registration, license, permit to practice the service and the issuing entity	A license for this service activity must be obtained from the Ministry of Culture - the Revolution's Command Council according to the rules of Paragraph A from Article 42 of the Interim Constitution, 1970; Article 1 from the Law of Publishing and Advertisement Offices, # 45, 1971, published in the Iraqi Gazette, Issue 1980, service offers must present a request to the ministry.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Culture

2.3.2. Motion Picture Projection Services

Factors	Findings
1. CPC Code	9612
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of the National Centre for Motion Pictures, # 72, 1983, published in the Iraqi Gazette, Issue 2950. • Law of the Ministry of Culture, #7, 2001, published in the Iraqi Gazette, Issue 3866. • The Instructions of Regulation for Cinematic and Television Production, # 2, 1995 published in the Iraqi Gazette, Issue 3557.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	The Ministry of Culture - the law of the Ministry Of Culture, # 7, 2001, published in the Iraqi Gazette, Issue 3866.

4. Any special registration, license, permit to practice the service and the issuing entity	For private companies offering this service, they must obtain licensing from the Ministry of Culture – the Revolution's Command Council: Paragraph A from the Article 42 from the Interim Constitution of 1970 authorized the Ministry of Culture according to the Law of Ministry of Culture #7, 2001, published in the Iraqi Gazette, Issue 3866.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Culture
6. List of international agreements between Iraq and other countries connected with delivery of this service	Arab Agreement to Facilitate the Exchange of Arab Cultural Production, 2001

2.3.3 Radio and Television Services

Factors	Findings
1. CPC Code	9613
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of the Ministry of Culture # 7, 2001, published in the Iraqi Gazette, Issue, 3866. • The Administrative Order for Coalition Provisional Authority, #65, 2004, published in the Iraqi Gazette, Issue 3982 (the Iraqi Commission for Communications and Media). • The Administrative Order, # 66, for Coalition Provisional Authority, 2004, published in the Iraqi Gazette, Issue 3982. (The Iraqi State Board for Broadcasting and Transmission Services).
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • The Ministry of Culture - the law of the Ministry of Culture, #7, 2001, published in the Iraqi Gazette, Issue 3866. • The Iraqi Commission for Communications and Media - the Administrative Order of the Coalition Provisional Authority # 65, 2004, published in the Iraqi Gazette, Issue 3982. • The Iraqi of State Board for Broadcasting and Transmission Services - the Administrative Order # 66 of the Coalition Provisional Authority, 2004 published in the Iraqi Gazette, Issue 3982.
4. Any special registration, license, permit to practice the service and the issuing entity	Service providers must obtain a license from the Iraqi Commission for Communications and Media - Section 3 of the Administrative Order of the Coalition Provisional Authority # 65, 2004 published in the Iraqi Gazette, Issue 3982 (the Iraqi Commission for Communications and Media), stipulates the formation of an independent administrative board referred to as the Iraqi Commission for Communications and Media, which takes the responsibility alone for authorizing and regulating communications (wire and wire-less) services (issuing licenses), including broadcasting, transmission, and the information services in this domain.

5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Iraqi Commission for Communications and Media The Iraqi of State Board for Broadcasting and Transmission Services
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2.3.4 Radio and Television Transmission Services

Factors	Findings
1. CPC Code	7524
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • The Ministry Of Culture # 7, 2001, published in the Iraqi Gazette, Issue 3866. • The Instructions of the Television Office # 5, 1987, published in the Iraqi Gazette, Issue 3155. • The Instructions of the Radio Office # 6, 1987, published in the Iraqi Gazette, Issue 3155. • The Administrative Order for Coalition Provisional Authority # 65, 2004, published in the Iraqi Gazette, Issue 3982 (the Iraqi Commission for Communications and Media).
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • The Ministry of Culture - the Law of the Ministry of Culture, # 7, 2001, published in the Iraqi Gazette, Issue 3866. • The Office of Television - the Instructions of Television Office, #5, 1987, published in the Iraqi Gazette, Issue, 3155. • The Radio Office – Instructions of the Radio Office, #6, 1987, published in the Iraqi Gazette, Issue 3155. • The Iraqi Commission for Communications and Media - the Administrative Order for Coalition Provisional Authority, # 65, 2004, published in the Iraqi Gazette, Issue 3982.
4. Indicate any special registration, license, permit to practice the service and the issuing entity	Service providers must obtain a license from the Iraqi Commission of Media and Communications - Section 3 of the Administrative Order of the CPA # 65, 2004, published in the Iraqi Gazette, Issue 3982 (the Iraqi Commission of Media and Telecommunication), states that according to this order, an Independent Administrative Board is constructed and called Iraqi Commission of Media and Telecommunication. This Commission is the only one, which is responsible for giving license and organizing the telecommunication services, receiving and sending signals, information service, and all the other services in this field.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Iraqi Commission for Communications and Media

2.3.5 Sound Recording Services

Factors	Findings
1. CPC Code	N/A
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • The Administrative Order of the Coalition Provisional Authority # 65, 2004, published in the Iraqi Gazette, Issue 3982. (The Iraqi Commission of Media and Telecommunication) • Instructions of Organizing the Television and Cinema Production # 2, 1995, Issue 3557 • Law of the Ministry of Culture, # 7, 2001, published in the Iraqi Gazette, Issue 3866.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Iraqi Commission of Media and Telecommunication - The Administrative Order of the CPA # 65, 2004, published in the Iraqi Gazette, Issue 3982 • The Ministry of Culture - the Law of the Ministry of Culture, # 7, 2001, published in the Iraqi Gazette, Issue 3866.
4. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Culture

3. Construction and Related Engineering Services

3.1 General Construction Work for Buildings

Factors	Findings
1. CPC Code	512
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service.	<ul style="list-style-type: none"> • Law of Iraqi Contractors Association, #59, 1984, published in Iraqi Gazette, Issue 3000 • Law of Ministry of Housing and Construction, #62, 1987, published in Iraqi Gazette, Issue 3159 • Instructions of Iraqi Contractors Registration published in Iraqi Gazette, Issue 3392 on Feb. 10, 1992, issued according to Law of Planning Commission #24, 1994, Issue 3537
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities.	<ul style="list-style-type: none"> • Planning Commission - Law of Planning Commission, #24, 1994, published in Iraqi Gazette, Issue 3537 • Ministry of Housing and Construction - Law of Ministry of Housing and Construction #62, 1987, published in Iraqi Gazette, Issue 3159.
4. Indicate any special registration, license, permit to practice the service and the issuing entity.	Contracting companies must be registered with the Planning Commission. The contracting company should be registered by the registrar before submission to a committee defining its level and specialization. For registration, Iraqi contractors should submit their applications to the committee in accordance with the instructions issued by the Ministry of Housing and Construction from time to time.

5. Any qualification requirements to practice the service.	Article 5, Instructions of Iraqi Contractors Registration published in the Iraqi Gazette, Issue 3392 on Feb. 10,1992, issued according to Law of Planning Commission, #24, 1994, published in Iraqi Gazette, Issue 3537, states that the following conditions should be met by the companies of construction contracts: <ol style="list-style-type: none"> 1. As regards capital needed for levels, the capital should not be less then 3,000,000 Iraqi Dinars for level 1; 2,250,000 for level 2; 1,750,000 for level 3; 1,250,000 for level four; 1,250,000 for level 5 and 6; 550,000 for level 7; 400,000 for level 8; 300,000 for level 9; and 250,000 for level 10. . 2. The contracting company or one of its founding members should have an experience in the contracting works.
6. Any restrictions or requirements of specific types of legal entity through which a service may be supplied.	Entities are limited to state-run establishments and contracting companies for the provision of this service - Law of Ministry of Housing and Construction, #62, 1987, published in Iraqi Gazette, Issue 3159; Law of Contracts Companies, #66, 1987, published in Iraqi Gazette, Issue 3159; and the Law of Planning Commission, #24, 1994, published in Iraqi Gazette, Issue 3537.
7. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services.	Planning Commission - Law of Planning Commission, #24, 1994, published in Iraqi Gazette, Issue 3537
8. List of international agreements between Iraq and other countries connected with delivery of this service.	Engineering Industries Agreement # 1290, published in Iraqi Gazette Issue 2557, Nov. 8, 1976.

3.2 General Construction for Civil Engineering, Installation and Assembly Work, Building Completion and Finishing Work, Other Construction and Engineering Services

Factors	Findings
1. CPC Code: <ul style="list-style-type: none"> • General Constructions for Civil Engineering • Installation and Assembly Work • Building Completion and Finishing Work • Other Construction and Engineering Services 	<ul style="list-style-type: none"> • 513 • 514+516 • 517 • 511+515+518
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Iraqi Engineers Association #51, 1979 published in Iraqi Gazette, Issue 2712 • Law of Ministry of Housing and Construction #62, 1987, published in Iraqi Gazette, Issue 3159 • General Conditions of Civil Engineering Contracts Approved by Planning Council through Its Decision 2 Made on June 12, 1972 in accordance with Law of Planning

	<p>Commission #24, 1994, Published in Iraqi Gazette, Issue 3537</p> <ul style="list-style-type: none"> • Law of Contracts Companies #66, 1987, which was published in Iraqi Gazette, Issue 3159 • Instructions of Iraqi Contractors Registration, published in Iraqi Gazette, Issue 3392 on Feb.10,1992, issued according to Law of Planning Commission #24, 1994, published in Iraqi Gazette, Issue 3537 • Law of Iraqi Contractors Association #59, 1984, published in Iraqi Gazette, Issue 3000.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Housing and Construction - Law of Ministry of Housing and Construction, # 62, 1987, published in Iraqi Gazette, Issue 3159. • Ministry of Municipalities - CPA Administrative Order #33, 2004, published in Iraqi Gazette, Issue 3890. • Planning Commission - Law of Planning Commission #24, 1994, published in Iraqi Gazette, Issue 3537
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • Iraqi Engineers must obtain a license from the Iraqi Engineers Association, according to the rules of Paragraph A, Article 42, the Interim Constitution of 1970, Dissolved Revolution Command Council has authorized Iraqi Engineers Association in conformity with Law of Iraqi Engineers Association #51, 1979, published in Iraqi Gazette, Issue 2712, to grant a practise license to engineers graduated from colleges of engineering in Iraq or had an equivalent degree from abroad. The license entitles the engineer to execute the works related to civil engineering. • Contractors must register with the Planning Commission. The Article 4, Instructions of Iraqi Contractors Registration published in the Iraqi Gazette, Issue 3392 on Feb. 10 1992, issued according to Law of Planning Commission, #24, 1994, published in Iraqi Gazette, Issue 3537, states that the contracting company should be registered by the registrar before submission to a committee defining its level and specialization. For registration, Iraqi contractors should submit their applications to the committee in accordance with the instructions.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Planning Commission - Law of Planning Commission #24, 1994, published in Iraqi Gazette, Issue 3537
6. List of international agreements between Iraq and other countries connected with delivery of this service	Engineering Industries Agreement # 1290, published in Iraqi Gazette Issue 2557, Nov. 8, 1976.

4. Distribution Services

4.1 Commission Agents' Services, Wholesale Trade Services, Retailing Services, Franchising Services

Factors	Findings
1. CPC Code: <ul style="list-style-type: none"> • Commission Agents' Services • Wholesale Trade Services • Retailing Services • Franchising Services 	<ul style="list-style-type: none"> • 621 • 622 • 631+632+6111+6113+6121 • 8929
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Organizing Trade Agencies # 51, 2000, published in the Iraqi Gazette, Issue 3846. • This previous law has been cancelled according to Administrative Order 39, 2004, published in the Iraqi Gazette, Issue 3892, issued by the Coalition Provisional Authority and replaced by the Law of Foreign Investment which has no relevance to organizing trade agencies. • Article 5, Ministerial Instructions, 149, 2004 issued by the Iraqi Ministry of Trade specializes in the registration of branches, representative trade agencies in Iraq, regarding the trade agents companies whom represent natural entities, they are committed to legislation that organize activities of similar agencies for services they practice on behalf of natural and legal entities inside Iraq.

5. Educational Services

5.1 Primary and Secondary Education service

Factors	Findings
1. CPC Code	921, 922
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Ministry of Education # 34, 1998, published in the Iraqi Gazette, Issue 3758 • Primary Schools Regulation 30, 1978, published in the Iraqi Gazette, Issue, 2689 • Foreign and Private Education Regulation # 5, 1968 • Regulation of Kindergartens # 11, 1978, published in the Iraqi Gazette, Issue 3154
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of	The Ministry of Education - Law of Ministry of Education # 34, 1998, published in the Iraqi Gazette, Issue 3758

service activities	
4. Any special registration, license, permit to practice the service and the issuing entity	Private service providers in this field must obtain permission from the Ministry of Education - Article 27, Law of Ministry of Education # 34, 1998, published in the Iraqi Gazette, Issue 3758.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Education

5.2 Higher Education Services

Factors	Findings
1. CPC Code	923
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Ministry of Higher Education and Scientific Research, # 40, 1988, published in the Iraqi Gazette, Issue 3196 • Law of Universities and Private College, # 13, 1996, published in the Iraqi Gazette, Issue 3634 • Law of University Services, #142, 1976, published in the Iraqi Gazette, Issue 3559 • Law of Scientific Services Bureaus and Consultant in the Higher Education and Scientific Research Establishment, # 7, 1997. • Foreign and Private Education System, # 35, 1968.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	Ministry of Higher Education and Scientific Research - Law of Higher Education and Scientific Research, # 34, 1988, published in the Iraqi Gazette, Issue 3758
4. Any special registration, license, permit to practice the service and the issuing entity	Private service providers in this sector must obtain a license from the Ministry of Higher Education and Scientific Research - Article 1, Law of Universities and Private Colleges, # 13, 1996, published in the Iraqi Gazette, Issue 3634, authorizes the establishment of universities and private colleges in Baghdad and the Iraqi provinces as needed according to the central plan of the Higher Education in Iraq.
5. Any qualification requirements to practice the service	Article 14, Law of Universities and Private College, #13, 1996, published in the Iraqi Gazette, Issue 3634, the terms of assigning the head of university: <ol style="list-style-type: none"> 1. Iraqi, and from Iraqi parents by birth, and originated from non-foreign families. 2. Hold a PHD or equivalent. 3. Known by scientific behaviour and efficient in administration.

	4.Specialized in one of the university scientific departments. 5.Practice no other job.
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Higher Education

5.3 Adult Education Services

Factors	Findings
1. CPC Code	924
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Ministry of Education, #34, 1998, published in the Iraqi Gazette, Issue 3758
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Education - Law of Ministry of Education #34, 1998, published in the Iraqi Gazette, Issue 3758
4. Any special registration, license, permit to practice the service and the issuing entity	The Ministry of Education grants a foundation certificate for institutes according to the conditions in the instructions - Article 22, Law of Ministry of Education, #34, 1998, published in the Iraqi Gazette, Issue 3758.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Education

6. Environmental Services

6.1 Sewage Services

Factors	Findings
1.CPC Code	9401
2.List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Baghdad Municipality #16, 1995, published in the Iraqi Gazette, Issue 3583, on Oct. 2, 1995 • Law of Municipalities Management, #165, 1964, published in the Iraqi Gazette, Issue 1033, on Nov. 22,1964 • Order of Coalition Provisional Authority # 44, 2003, establishing Ministry of

	Environment.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	All municipalities in all governorates of Iraq - Article 1, Law of Municipalities Management, #165, 1964, published in the Iraqi Gazette, Issue 1033, on Nov. 22, 1964, the municipal establishment in Baghdad Municipality and all the municipalities in Iraq; Article 1, Law of Baghdad Municipality, #16, 1995, published in the Iraqi Gazette, Issue 3583, on 2/10/1995. stated that Baghdad Municipality is the one which provides the municipal services.
4. Any special registration, license, permit to practice the service and the issuing entity	Any private service provider in this are must take a license from the Baghdad Municipality if operating in Baghdad. Article 2, Law of Baghdad Municipality #16, 1995, published in the Iraqi Gazette, Issue 3583 on Oct. 2, 1995, stated that Baghdad Municipality Council practises its authorities.

6.2 Refuse Disposal Services

Factors	Findings
1. CPC Code	9402
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> Order # 44, 1968, Roads Cleansing and Getting Rid of Garbage. Law of Public Health # 89, 1981, published in Iraqi Gazette, Issue 2845 on Aug. 17, 1981.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> Office of Protecting and Improving the Environment and the Council of Protecting and Improving the Environment - Article 5, Law of Preserving Water Resources # 2, 2001 published in the Iraqi Gazette, Issue 3890 on Aug. 6, 2001. Municipal Authorities and Medical Authorities - Article 1, Order # 44, 1968, Roads Cleansing and Getting Rid of Garbage.

6.3 Sanitation and Similar Services

Factors	Findings
1. CPC Code	9403
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> Law of Improving and Protecting the Environment #3, 1997, published in the Iraqi Gazette, Issue 3662 on Mar. 24, 1997 Law of Municipalities Directorate #165, 1964, published in the Iraqi Gazette, Issue 1033 on Nov. 22, 1964
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> Supervision Directorate for Food established by the Minister of Health - Paragraph 1, Article 3, Law of Food System #29, 1982. Office of Improving and Protecting the Environment - Law of Improving and Protecting the Environment #3, 1997, published in the Iraqi Gazette, Issue 3662

	<p>on Mar. 24, 1997.</p> <ul style="list-style-type: none"> • Municipality of Baghdad and all the Municipalities of Iraq - Article 1, Law of Municipalities Directorate #165, 1964, published in the Iraqi Gazette, Issue 1033 on Nov. 22, 1964.
4. Any special registration, license, permit to practice the service and the issuing entity	Any private service provider in this are must take a license form the respective Municipality.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	For the special matters of Environment Protection, the Authority that takes and cancels the decisions, is the Environment Improving and Protecting Council only after the certifying from the Ministers Council - Paragraph 4, Article 5, Law of Improving and Protecting the Environment, #3, 1997, published in the Iraqi Gazette, Issue 3662 on Mar. 24, 1997.

7. Financial Services

7.1 All Insurance and Insurance-Related Services

7.1.1 *Life, Accident and Health Insurance Services, Non-Life Insurance Services, Reinsurance and Retrocession, Services Auxiliary to Insurance*

Factors	Findings
1. CPC Code <ul style="list-style-type: none"> • Life, Accident and Health Insurance Services • Non-Life Insurance Services • Reinsurance and Retrocession • Services Auxiliary to Insurance 	<ul style="list-style-type: none"> • 8121 • 8129 • 81299 • 8140
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Insurance Law on the Personal Responsibility for State and Public Sector Officials # 47, 1990, published in the Iraqi Gazette, Issue 3319 • Internal Order of National Insurance Company # 1, 1987, published in the Iraqi Gazette, Issue 3150 • Regulations of Practising Insurance and Reinsurance # 12, 1999, published in the Iraqi Gazette, Issue 3798 • Internal order of Iraqi Insurance Company # 2,1988, published in the Iraqi Gazette, Issue 3236
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • National Insurance Company - the Internal Order of the National Insurance Company # 1, 1987, published in the Iraqi Gazette, Issue 3150 • Iraqi Insurance Company - the Internal Order of Iraqi Insurance Company #2,

	1988, published in the Iraqi Gazette, Issue 3236 <ul style="list-style-type: none"> • Ministry of Finance
4. Any special registration, license, permit to practice the service and the issuing entity	Companies wishing to provide this service must apply for a license to the Ministry of Finance.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Ministry of Finance

7.2 Banking and Other Financial Services (Excl. Insurance)

7.2.1 *Acceptance of Deposits and Other Repayable Funds From the Public; Lending of all Types, Including Consumer Credit, Mortgage Credit, Factoring and Financing of Commercial Transactions, Financial Leasing Services, All Payment and Money Transmission Services, Guarantees and Commitments*

Factors	Findings
1. CPC Code: Acceptance of Deposits from the Public Lending of all Types Financial Leasing Payment and Money Transmission Guarantees and Commitments	<ul style="list-style-type: none"> • 81115-81119 • 8113 • 8112 • 81339 • 81199
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • The Law of the Iraqi Central Bank #64, 1976, Iraqi Gazette Issue 2533 • The Law of Banks #19, 2003, Iraqi Gazette Issue 3986.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • The Iraqi Central Bank - the Law of the Iraqi Central Bank #64, 1976, Iraqi Gazette Issue 2533
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • Private Banks must obtain a license from the Iraqi Central Bank . • Foreign Banks or Iraqi Banks with a majority of foreign capital must obtain special permission from the Iraqi Central Bank - Article 4 of the Law of Banks # 19, 2003, Iraqi Gazette Issue 3986.
5. Any qualification requirements to practice the service	Iraqi banks are required by the new banking law to have paid-in-capital of not less than \$5 million in Iraqi dinars. New banks established by foreigners must have a minimum capital of \$25 million. For branches of foreign banks, the law requires that they maintain at all times an (unspecified) excess of assets over liabilities. In addition, banks in Iraq are required to maintain a Tier 1 Capital/Risk Adjusted Assets ratio of not less than 12%. Other prudential regulations are being framed by the Central Bank.

6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • Iraqi Central Bank • Ministry of Finance

7.2.3 Trading for Own Account or for Account of Customers, Whether on an Exchange, in an Over-the-Counter Market or Otherwise the Following:

- Money Market Instruments (cheques, bills, certificate of deposits, etc.)
- Foreign Exchange
- Derivative Products Including, but not Limited to, Futures and Options
- Exchange Rate and Interest Rate Instruments, Including Products such as Swaps, Forward Rate Agreements, etc.
- Transferable Securities
- Other Negotiable Instruments and Financial Assets, Including Bullion
- Participation in Issues of all Kinds of Securities, Including Under-Writing as Agent (Whether Publicly or Privately)
- Money Brokering
- Asset Management, Such as Cash or Portfolio Management, all Forms of Collective Investment Management, Pension Fund Management
- Settlement and clearing services for financial assets, incl. securities, derivative products, and other negotiable instruments
- Advisory and other auxiliary financial services

Factors	Findings
1. CPC Code: <ul style="list-style-type: none"> • Money Market Instruments • Foreign Exchange • Derivative Products Including, but not Limited to, Futures and Options • Exchange Rate and Interest Rate Instruments, • Transferable Securities • Other Negotiable Instruments and Financial Assets • Participation in Issues of all Kinds of Securities • Money Brokering • Asset Management • Settlement and Clearing 	<ul style="list-style-type: none"> • 81339 • 81333 • 81339 • 81339 • 81321 • 81339 • 8132 • 81339 • 8119+81323 • 81339 / 81319

<ul style="list-style-type: none"> • Advisory and other auxiliary financial services 	<ul style="list-style-type: none"> • 8131 / 8133
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Iraqi Central Bank # 64 , 1976 , published in the Iraqi Gazette, Issue 2533 • Law of Iraqi Central Bank Modification # 12 , 1991 • Law of Banks # 19, 2003, published in the Iraqi, Issue 3986. • By-Laws of Financial Investment Companies # 5, 1998 • Law of Iraq Stock Exchange # 24, 1990 • Law of Companies # 21, 1997.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Iraqi Central Bank - according to Law of Iraqi central bank # 64, 1976, published in the Iraqi Gazette, Issue 2533. • Iraq Stock Exchange - Law of Iraq Stock Exchange # 24, 1990
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • Banks must obtain a license from the Iraqi Central Bank - The Revolution's Command Council, according to the rules of Paragraph A of the Article 42 from the Interim Constitution of 1970 in the Law of the Central Bank #64, 1976, Issue 2533, authorizes the Iraqi Central Bank to grant licenses. • A company for trading securities and other financial services not particular only to banks must register with the Ministry of Trade according to the Law of Companies # 21, 1997.
5. Any restrictions on, or requirements of specific types of legal entity through which a service may be supplied	The provision of these services is limited to the Iraqi Central Bank, private banks, and securities trading companies. Natural persons are not allowed to engage in the direct buying and selling of securities, and must rely on the legal company that specializes in this service according to Law of Iraq Stock Exchange # 24, 1990; Iraqi Central Bank Law # 64, 1976, issue 2533; and Bank Law # 19, 2003, issue 43986.
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • The Iraqi Central Bank • Concerning the Stock Exchange, there are two boards of review and execution, the Executive Board and the Board of Trustees. Appeals may be made formally or informally to these bodies - Law of Iraq Stock Exchange # 24, 1990 and De Facto.

7.2.4 Provision and transfer of financial information, and financial data processing and related software by providers of other financial services

Factors	Findings
1. CPC Code:	8131
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Iraqi Central Bank # 64 , 1976 , published in the Iraqi Gazette, Issue 2533 • Law of Iraqi Central Bank Modification # 12 , 1991

	<ul style="list-style-type: none"> • Law of Banks # 19, 2003, published in the Iraqi, Issue 3986. • By-Laws of Financial Investment Companies # 5, 1998 • Law of Iraq Stock Exchange # 24, 1990
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Iraqi Central Bank - according to Law of Iraqi central bank # 64, 1976, published in the Iraqi Gazette, Issue 2533. • Iraq Stock Exchange - Law of Iraq Stock Exchange # 24, 1990
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • Banks must obtain a license from the Iraqi Central Bank - The Revolution's Command Council, according to the rules of Paragraph A of the Article 42 from the Interim Constitution of 1970 in the Law of the Central Bank #64, 1976, Issue 2533, authorizes the Iraqi Central Bank to grant licenses. • A company for trading securities and other financial services not particular only to banks must register with the Ministry of Trade according to the Law of Companies # 21, 1997.
5. Any restrictions on, or requirements of specific types of legal entity through which a service may be supplied	The provision of these services is limited to the Iraqi Central Bank, private banks, and securities trading companies. Natural persons are not allowed to engage in the direct buying and selling of securities, and must rely on the legal company that specializes in this service according to Law of Iraq Stock Exchange # 24, 1990; Iraqi Central Bank Law # 64, 1976, issue 2533; and Bank Law # 19, 2003, issue 43986.
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • The Iraqi Central Bank • Regarding the Stock Exchange, there are two boards of review and execution, the Executive Board and the Board of Trustees. Appeals may be made formally or informally to these bodies - Law of Iraq Stock Exchange # 24, 1990 and De Facto.

8. Health Related and Social Services

8.1 Hospital Services

Factors	Findings
1. CPC Code	9311
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Ministry of Health, # 10, 1983, published in the Iraqi Gazette, Issue 2926 on Mar. 21, 1983 • Law of Establishing Private Hospitals, # 25, 1984 published in the Iraqi Gazette, Issue 2985 on Nov. 21, 1984 • Law of Public Health # 89, 1981, published in the Iraqi Gazette, Issue 2845, on Aug. 17, 1981

	<ul style="list-style-type: none"> Regulations # 4, 1984, Issued according to the Law of Establishing Private Hospitals # 25, 1984
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	Ministry of Health - Law of Establishing Private Hospitals, # 25, 1984 published in the Iraqi Gazette, Issue 2985 on Nov. 21,1984
4. Any special registration, license, permit to practice the service and the issuing entity	Private hospitals are established according to the qualitative rules set by the Ministry of Health and are thus required to obtain a license from the Ministry as per Article 6, law of Establishing Private Hospitals, # 25, 1984, published in the Iraqi Gazette, Issue 2985, on Jan. 21,1985; Article 38, law of Public Health, # 89, 1981, published in the official Iraqi Gazette, Issue 2845, on Aug. 17,1981
5. Any qualification requirements to practice the service	As for private hospitals, Article 83, Law of Public Health includes: <ul style="list-style-type: none"> The applicant must be an Iraqi or Arab doctor licensed to work in Iraq. It shouldn't be less than four doctors who have at least 15 years of official service, Article 2, law of Establishing Private Hospitals. Hospital site should be appropriate and away from noise and pollution. Choice of the site is subjected to an approval of the specialized medical association. The building of the hospital and its rooms should be reasonable in their engineering design and have all medical conditions according to the regulations of the Ministry of Health. Appoint an administrator to run the hospital approved by the Ministry of Health. Appoint number of Iraqi licensed resident doctors. Appoint employees and assistants according to the number of beds and regulations.
6. Any form of aid, grant, domestic subsidy, tax incentive or promotion scheme affecting trade in this service	Law of Establishing Private Hospitals # 25, 1984, published in the Iraqi Gazette, Issue 2985 on Jan. 21,1985, states as follows: <ol style="list-style-type: none"> Article 3, the government lends the company an amount not exceeding 60% of the hospital cost, which amounts to not more than 750,000,000 with 1,5% interest. This loan should be repaid along with its interest within 15 years starts at the end of the third year of providing medical services Article 4, the government grants a free of charge plot in an appropriate site to build a hospital. The hospital is exempted from income tax for 3 years starts from the first day of providing medical services.
7. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Ministry of Health

8.2 Health and Humanitarian Services

Factors	Findings
1. CPC Code	9319 (other than 93191)
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Pharmacy Union, # 112, 1966, published in the Iraqi Gazette, Issue 1358 on Jan. 10, 1967. • Law of Public Clinics, # 89, 1968, published in the Iraqi Gazette, Issue 3117 on Sept. 29 1986. • Higher Vocational Health System, # 24, 1974, published in the Iraqi Gazette, Issue 2374 on July 8, 1874. • Health Vocational Practice System, # 11, 1962, published in the Iraqi Gazette, Issue 695 on Apr. 24 1962. • Law of Drugs, # 68, 1965, published in the Iraqi Gazette, Issue 1117 on May 24, 1965.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<p>The Clinics Directorate (is the HQ of the Medical Public Clinic and administratively connected directly to the Health Ministry) - Article 1, Medical Public Clinics Law, # 89, 1968, published in the Iraqi Gazette, Issue 3117 on Sept. 29, 1986.</p>
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • In order to open a clinic, a service provider in this sector needs a license from the Medical Union. • Medical Union - Paragraph 4, Article 5, Law of Medical Union, # 81, 1984, published in the Iraqi Gazette, Issue 3013 on Oct. 1, 1984, doctors must be a member of the Medical Union. • Dentist Union - Paragraph 4, Article 5, Law of Dentist Union, # 46, 1987, published in the Iraqi Gazette, Issue 3153 on June 8, 1987, dentist must be a member in the Dentist Union.
5. Technical standards	A doctor is required to practice for three years as a state employee in the regions before opening his private practice – System of Health Occupations Law # 24, 1974
6. Any limitations on the total number of service operations or on the total quantity of service output	<ul style="list-style-type: none"> • For private clinics - one clinic only for each member of the Medical Union. Article 8, Paragraph 1, Law of Medical Union # 81, 1984, published in the Iraqi Gazette, Issue 3013 on Oct. 1, 1984. • For private dentist clinics - one clinic only for each member of the Medical Union, Article 8, Law of Dentist Union, # 46, 1987, published in the Iraqi Gazette, Issue 3153 on June 8, 1987,
7. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Health Appeals Board

8.3 Social Services

Factors	Findings
1. CPC Code	933
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Social Care, #126, 1980, published in the Iraqi Gazette, Issue 2783 on July 14, 1980 • Law of National Committee for Health and Work Safety #6, 1988, published in the Iraqi Gazette, Issue 3186 on Jan. 25, 1988 • Order 89, from the CPA on May 30, 2004, about the fixing of the Law Teenagers Protection
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • The General Establishment of Social Care • National Committee for Health and Work Safety - Article 1, Law of the National Committee for Health and Work Safety #6, 1988, published in the Iraqi Gazette, Issue 3186 on Jan. 25, 1988, the National Committee for Health and work safety. • Office of Labour and Social Insurance - Article 15, Law of Work, #71, 1978, published in the Iraqi Gazette, Issue 3163 on Aug. 17, 1987, in The Ministry of Work and Social Affairs.
4. Any special registration, license, permit to practice the service and the issuing entity	Orphanages and safe-houses service providers must obtain permission from the General Director of the Social Services Agency - Article 12, System of Government Houses, 5, 1986, published in the Iraqi Gazette, Issue 3091 on Mar. 31, 1986.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Supervision Committee of the Ministry of Labour and Social Affairs - Article 16, Law of Work, #71, 1978, published in the Iraqi Gazette, Issue 3163 on Aug. 17, 1987.

9. Tourism and Travel Related Services

9.1 Hotels and Restaurants Service

Factors	Findings
1. CPC Code	641-643
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Directorate General for Tourism, #49, 1987, published in the Iraqi Gazette, Issue 2581. • Law of Tourism Board, #14, 1996, published in the Iraqi Gazette, Issue 3635
3. Government departments, agencies, professional associations or	<ul style="list-style-type: none"> • Tourism Board - Law of Tourism Board, #14, 1996, published in the Iraqi

<p>other bodies with authority or a role relevant to the conduct of service activities</p>	<p>Gazette, Issue 3837</p> <ul style="list-style-type: none"> • Directorate General for Tourism - Law of Directorate General for Tourism, #49, 1987, published in the Iraqi Gazette, Issue 2581
<p>4. Any special registration, license, permit to practice the service and the issuing entity</p>	<p>Any tourist facility must obtain a license to operate from the Tourism Board - Article 12, Law of Tourism Board # 14, 1996, published in the Iraqi Gazette, Issue 3635.</p>
<p>5. Indicate any qualification requirements to practice the service</p>	<ul style="list-style-type: none"> • According to this, the Tourism Board/department of inspection and follow up stipulated that: <ol style="list-style-type: none"> 1. The restaurant salon should be no less than 40 M². 2. There should be a suitable oriental decoration. 3. The ground should be covered by carpets or to put marble or alabaster. 4. Providing the table requirements and needs such as spoons, knives, forks etc. 5. The competence of the workers and they should be supervised by a competent person who has a professional certificate. 6. Providing the suitable uniform for the workers. 7. Providing Classic music or any other kind of music. 8. The phone services should be provided for the customers. 9. Serving food should be according to the customary method (menu). 10. The services in the open parts. • According to the kitchen: <ol style="list-style-type: none"> 1. The kitchen should be no less than 15M². 2. The ground of the kitchen should be covered with mosaic and the walls covered with tiles, besides the exhausting fans. 3. Providing the equipment and apparatus for the kitchen (cookers, ovens, grills etc.), besides the cooling apparatus for keeping meat and foodstuff. 4. Providing stores for keeping dry foodstuff, and a side entrance for the external service. 5. Providing requirements and equipment for cooking. 6. The sewage system should be closed in a good way to prevent undesirable and bad smell. 7. Providing ventilations in the kitchen and putting wire mesh for windows. 8. Providing fire equipment for emergency cases and also the first aid kit. 9. The competence of the workers and they should be supervised by a competent person 10. Providing the suitable uniform for the workers. 11. Dividing the kitchen into (hot and cold).

	<ul style="list-style-type: none">• According to the conditions of hotels:<ol style="list-style-type: none">1. The number of the rooms should be no less than 20 rooms as a minimum number.2. The minimum distance of the room for one person should be 7 M², and 10 M² for two persons except the distance of the toilets and bathrooms.3. Providing the professional competence for the receptionists and they should have a good command in at least one language and wearing the uniform.4. There should be the keys board for the rooms, besides the boxes for residents' aid.5. The provision of electrical elevators.6. There should be a saloon for rest provided with TV set and suitable furniture.7. Provision of water closets for men and women and lavatories.8. The number of the workers should be no less than one worker for each floor.9. Provision of room requirements like beds, chairs, curtains, etc.10. The good lighting inside the room besides refrigerator, telephone and TV set.
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9.2 Travel Agencies and Tour Operators Services, Tourist Guides Services

Factors	Findings
1. CPC Code: <ul style="list-style-type: none"> • Travel Agencies and Tour Operators Services • Tourist Guides Services 	<ul style="list-style-type: none"> • 7471 • 7472
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of managing Travel Companies and Agencies, # 49, 1983, published in the Iraqi Gazette, Issue 2944. • Law of Public Tourism Establishment, # 49, 1987, published in the Iraqi Gazette, Issue 2581. • Law of Tourism Board, # 14, 1996, published in the Iraqi Gazette, Issue 3635. • Instructions of Tourist Guides, 3, 1992, published in the Iraqi Gazette, Issue 3389.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • State Company for Land Transportation - Law of State Company for Land Transportation, # 115, 1971, published in the Iraqi Gazette, Issue 2028. • State Establishment of Tourism - Law of Public Tourism Establishment, # 49, 1987, published in the Iraqi Gazette, Issue 2581 • General Board of Tourism - Law of Tourism Board, # 14, 1996, published in the Iraqi Gazette, Issue 3635.
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • Travel agencies must obtain a license from the municipality in which they operate - Article 2, Paragraph 1, Instructions of the Conditions Concerning Arranging And Licensing Companies And Agencies Of Travel And Tourism 4, 1991, published in the Iraqi Gazette, Issue 3371, stipulated that the concerned tourist authority, Baghdad Municipality, should be responsible for granting the license to the office or the agency after verifying conditions mentioned in Article 6, Law of Arranging Travel Companies and Agencies # 49, 1983, published in the Iraqi Gazette, Issue 2944. • Tourist guides must obtain a license from the municipality in which they operate - Article 3, Tourist Guides Instructions 3, 1992, published in the Iraqi Gazette, Issue 3389, states that Baghdad Municipality, within its borders, will grant a license of tourist guide for those who successfully passed the course of tourist guides. • Any tourist facility must obtain a license to operate from the General Board of Tourism - Article 12, Law of Tourism Board # 14, 1996, published in the Iraqi Gazette, Issue 3635. • Article 2, Law of managing Travel Companies and Agencies # 49, 1983, published in the Iraqi Gazette, Issue 2944, has authorised aviation and airlines companies or their direct agencies to perform the works or services stipulated in Article 1, Law of Arranging Travel Companies and Agencies # 49, 1983, published in the Iraqi Gazette, Issue 2944, those services that are offered to the passengers in their airlines or marine means only. Otherwise, they should get a license to practise this profession on the means of transportation belonging to other companies.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The State Establishment for Travel and Tourism Services, in accordance with Article 7, Law of Arranging Travel Companies and Agencies, # 49, 1983, published in the Iraqi Gazette, Issue 2944.

10. Recreational, Cultural and Sporting Services

10.1 Entertainment Services (Including Theatres, Live Bands, and Circus Services)

Factors	Findings
1. CPC Code	9619
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Internal System of Theatre and Cinema 6, 2000, published in the Iraqi Gazette, Issue 2843. • Law of Ministry of Culture #17, 2001, published in the Iraqi Gazette, Issue 3866. • The Iraqi Commission of Media and Communication, the Administrative Order of Coalition Provisional Authority 65, 2004, published in the Iraqi Gazette, Issue 3982. • Law of the Art Groups # 166, 1964, published in the Iraqi Gazette, Issue 1032.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Theatre and Cinema Office - the Internal System of the Cinema and Theatre Office # 6, 2000, published in the Iraqi Gazette, Issue 2843. • Ministry of Culture - Law of Ministry of Culture, # 17, 2001, published in the Iraqi Gazette, Issue 3866. • The Iraqi Commission of Media and Communication - Administrative Order of Coalition Provisional Authority 65, 2004, published in the Iraqi Gazette, Issue 3982.
4. Any special registration, license, permit to practice the service and the issuing entity	Service providers in this sector must obtain a license from the Theatre and Cinema Office - Article 14, the Internal System of the Theatre and Cinema Office 6, 2000, published in the Iraqi Gazette, Issue 2843.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • The Theatre and Cinema Office • The Ministry of Culture

10.2 News Agency Services

Factors	Findings
1. CPC Code	962
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this	<ul style="list-style-type: none"> • Law of Ministry of Culture # 17, 2001, published in the Iraqi Gazette, Issue 3866 • Administrative Order of the Coalition Provisional Authority # 65, 2004,

service	published in the Iraqi Gazette, Issue 3892 (The Iraqi Commission of Telecommunication and Media)
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Culture - law of Ministry of Culture, # 17, 2001, published in the Iraqi Gazette, Issue 3866 • Iraqi Commission on Telecommunications and Media
4. Any special registration, license, permit to practice the service and the issuing entity	Permission to offer these services must be obtained from the Ministry of Culture, the Iraqi Board of Telecommunication and Media, and the Iraqi Board of Broadcasting - Administrative Order of the Coalition Provisional Authority, 65, 2004, published in the Iraqi Gazette, Issue 3892; Administrative Order of the Coalition Provisional Authority, 66, 2004, published in the Iraqi Gazette, Issue 3892.
5. Any restrictions on, or requirements of specific types of legal entity through which a service may be supplied	Only state-run establishments providing this service are mentioned in the law - Law of Ministry of Culture, # 17, 2001, published in the Iraqi Gazette, Issue 3866; and Instruction of the Television Office, 5, 1987, published in the Iraqi Gazette, Issue 3155; Instructions of the Radio Office, 6, 1987, published in the Iraqi Gazette, Issue 3155; Administrative Order of the Coalition Provisional Authority, 65, 2004, published in the Iraqi Gazette, Issue 3892 (The Iraqi Commission of Telecommunication and Media); and Administrative Order of the Coalition Provisional Authority, 66, 2004, published in the Iraqi Gazette, Issue 3892 (The Iraqi Board of Broad casting services).
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • Ministry of Culture • Iraqi Board of Telecommunication and Media

10.3 Libraries, Archives, Museums and Other Cultural Services

Factors	Findings
1. CPC Code	963
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • National Libraries Regulations 9, 1984, published in the Iraqi Gazette, Issue 2025. • Law of Ministry of Culture # 17, 2001, published in the Iraqi Gazette, Issue 3866. • Law of Archeology and Heritage General Board # 45, 2000, published in the Iraqi Gazette, Issue 3837.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Culture - Law of Ministry of Culture # 17, 2001, published in the Iraqi Gazette, Issue 3866. • Archeological and Heritage General Board - Law of Archeology and Heritage General Board # 45, 2000, published in the Iraqi Gazette, Issue 3837.
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • Libraries must obtain permission from the Ministry of Culture - Revolution Command Committee authorized according to Paragraph A, Article 62, Interim Constitution,

	<p>1970: Paragraph 2, Article 4, Law of Ministry Council, #20, 1991. Term 3, Article 40, Law of Ministry of Interior, #11, 1994; General Libraries System 1, 1996, published in the Iraqi Gazette, Issue 3640.</p> <ul style="list-style-type: none"> • Museums must obtain permission from the Board of Archeology and Culture - Revolution Command Committee, according to the rules of Article 53, Interim Constitution, 1970; Law of Board of Archeology and Culture, # 45, 2000, published in the Iraqi Gazette, Issue 3837.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • Ministry of Culture • Board of Archeology and Culture

10.4 Sporting and Other Recreational Services

Factors	Findings
1. CPC Code	964
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Athletics Sport and Youth Affairs Committee # 17, 1986, published in the Iraqi Gazette, Issue 3086. • Law of Athletics Clubs #18, 1986, published in the Iraqi Gazette, Issue 3086. • Regulation issued by the Governing Transitional Authority 28, Jan. 25, 2003 to establish Ministry of Youth and Sports.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Athletics Unions - according to the law of Athletics Unions # 16, 1986, published in the Iraqi Gazette, Issue 3086. • Athletics and Youth Affairs Committee - according to the law of Athletics and Youth affairs Committee # 17, 1986, published in the Iraqi Gazette, Issue 3086. • Ministry of Youth and Sports - according to the Governing Transitional Authority regulation 28, on Jan. 25, 2003, to establish Ministry of Youth and Sports.
4. Any special registration, license, permit to practice the service and the issuing entity	Permission must be taken from the Ministry of Youth and Sports and the Athletics and Youth Affairs Committee.
5. Any qualification requirements to practice the service	Private people, who want to establish private clubs, should be athletic and has a good reputation and over 18 years old.
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • Ministry of Youth and Sports • Athletics and Youth Affairs Committee

11. Transport Services

11.1 Maritime Transport Services

11.1.1 Passenger Transportation and Freight Transportation, rental of Vessels with Crew

Factors	Findings
1. CPC Code: <ul style="list-style-type: none"> • Passenger Transportation • Freight Transportation 	<ul style="list-style-type: none"> • 7211 • 7212
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Ministry of Transport and Communication, #7, 1994, published in the Iraqi Gazette, Issue 3514 • Law of Ports, #21, 1995, published in the Iraqi Gazette, Issue 3590 • Bylaws of the State Company for Iraqi Ports, #1, 2000, published in the Iraqi Gazette, Issue 3826
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Transport - Law of Ministry of Transport and Communication, #7, 1994, published in the Iraqi Gazette, Issue 3514
4. Any limitations on the number of service suppliers (including monopoly or exclusive suppliers)	<ul style="list-style-type: none"> • In terms of foreign operators, there are none. • In terms of Iraqi operators, the state provides this service - Paragraph A, Article 42, Interim Constitution, 1970, stated that the Ministry of Transport and Communication is the only body that undertakes the responsibilities of supervision and administration of all kind of these activities and that is according to Article 1,2, and 3, Law of Ministry of Transport and Communication, # 7, 1994, published in the Iraqi Gazette, Issue 3514.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Transport
6. List of international agreements between Iraq and other countries connected with delivery of this service	SEE TABLE BELOW

Number	Agreement	Iraqi Gazette Issue	Date
102	Law of Ratifying United Nations Agreement concerning Conditions of Ships Registration	3285	Dec 11, 1989
73	Facilitating Marine Transportation	2596	July 4, 1977
8	Marine Cooperation	2869	Feb 1, 1982
192	Marine Transportation Agreement	2506	Dec 18, 1980
115	Law of Ratifying Agreement of Commercial and Marine Cooperation	3222	Oct 3, 1988

9	Law of Ratifying Amendment of Basic Regulation of Arab Union for Marine Carriers	—————	Feb 20, 1989
62	Authenticating the Agreement of Marine Transportation between Iraq and Syria	3888	Jan.23, 2001
54	Iraq's joining the Agreement of Establishing the Arabic Board for Ships Categorization	3848	Oct. 10, 2000

11.1.2 Maintenance and Repair of Vessels

Factors	Findings
1. CPC Code	8868
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Practising Profession for Maintaining Equipment, Devices and Means of Transportation, #18, 1987, published in the Iraqi Gazette, Issue 3140 • Law of Ministry of Transport and Communication, #7, 1994, published in the Issue 3514.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	Ministry of Transport - Law of Ministry of Transport and Communication, #7, 1994, published in the Iraqi Gazette, Issue 3514. Ministry of Labor and Social Affairs
4. Any special registration, license, permit to practice the service and the issuing entity	A license from the Ministry of Labour and Social Affairs granted within two months' of the opening of a workshop is required to offer this service - Article 1, Law of Practising Profession for Maintaining Equipment, Devices and Means of Transportation, #18, 1987, published in the Iraqi Gazette, Issue 3140
5. Any measures providing preferences to domestic service suppliers over foreign service suppliers or domestic suppliers with partial or full foreign ownership	The provider of this service must be an Iraqi national or from one of the Arab countries - Article 1, Law of Practising Profession for Maintaining Equipment, Devices and Means of Transportation, #18, 1987, published in the Iraqi Gazette, Issue 3140.
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Ministry of Labour and Social Affairs - Article 8, Law of Practising Profession for Maintaining Equipment, Devices and Means of Transportation, #18, 1987, published in the Iraqi Gazette, Issue 3140.

11.1.3 Pushing and Towing Services

Factors	Findings
CPC Code	7214
1. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Ministry of Transport and Communication, #7, 1994, published in the Iraqi Gazette, Issue 3514 • Law of Ports, #21, 1995, published in the Iraqi Gazette, Issue 3590 • Bylaws of the State Company for Iraqi Ports, 1, 2000, published in the Iraqi Gazette, Issue 3826
2. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Transport and Communication - Law of Ministry of Transport and Communication, #7, 1994, published in the Iraqi Gazette, Issue 3514 • State Company for Iraqi Ports - Bylaws of the State Company for Iraqi Ports,

	1, 2000, published in the Iraqi Gazette, Issue 3826
3. Indicate any restrictions on, or requirements of specific types of legal entity through which a service may be supplied	State-run establishments are the only legitimate providers of this service - Law of Ministry of Transport #7, 1994, published in the Iraqi Gazette, Issue 3514; and Law of Ports, #21, 1995, published in the Iraqi Gazette, Issue 3590; and Bylaws of the State Company for Iraqi Ports, 1, 2000, published in the Iraqi Gazette, Issue 3826
4. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Ministry of Transport

11.1.4 Supporting Services for Maritime Transport

Factors	Findings
1. CPC Code	745
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Ports, #21, 1995, published in the Iraqi Gazette, Issue 3590
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • State Establishment for Iraqi Ports - The State Establishment for Iraqi Ports, Law of Ports, #21, 1995, published in the Iraqi Gazette, Issue 3590 • State Company for Iraqi Ports - Law of Ports, #21, 1995, published in the Iraqi Gazette, Issue 3590
4. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • The Ministry of Transportation and Communication • State Company for Iraqi Ports

11.2 Internal Waterways Transport

11.2.1 Passenger Transportation Services and Freight Transportation Services, Rental of Vessels with crew, Pushing & towing services

Factors	Findings
1. CPC Code: <ul style="list-style-type: none"> • Passenger Transportation Services • Freight Transportation Services 	<ul style="list-style-type: none"> • 7221 • 7222 • 7223 • 7224
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Ministry of Transport, #7, 1994, published in the Iraqi Gazette, Issue 3514 • Law of Transportation, #80, 1983, published in the Iraqi Gazette, Issue 2953 • Law of Lease and Sale of State Assets, #32, 1986, published in the Iraqi Gazette, Issue 3090
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Transport
4. Any restrictions on, or requirements of specific types of legal entity through which a service may be supplied	State-run establishments are the only permitted providers, Law of Ministry of Transport, #7, 1994, published in the Iraqi Gazette, Issue 3514.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Transport

11.3 Air Transport Services

11.3.1 Passenger Transportation and Freight Transportation, Rental of airplane with crew

Factors	Findings
1. CPC Code: <ul style="list-style-type: none"> • Passenger Transportation • Freight Transportation 	<ul style="list-style-type: none"> • 731 • 732
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of State Establishment for Aviation, #4, 1996, published in the Iraqi Gazette, Issue 3641 • Law of Iraqi Carriers Association, #118, 1987, published in the Iraqi Gazette, Issue 3183 • Law of Civil Aviation, #148, 1974, published in the Iraqi Gazette, Issue 2415

3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • State Establishment for Aviation - Law of State Establishment for Aviation, #4, 1996, published in the Iraqi Gazette, Issue 3641 • State Company for Iraqi Airways - Bylaws of State Company for Iraqi Airways 20, 2000, published in the Iraqi Gazette, Issue 3842 • Civil Aviation Authority - Law of Civil Aviation, #148, 1974, published in the Iraqi Gazette, Issue 2415
4. Any special registration, license, permit to practice the service and the issuing entity	<ul style="list-style-type: none"> • In terms of Iraqi service providers in this sector, there are none, as provision of this service is monopolized by the state - Articles 21 and 43, Law of State Companies #22, 1997. • In terms of international air services, permission must be obtained from the Civil Aviation Authority - Article 31, Law of Civil Aviation, #148, 1974, published in the Iraqi Gazette, Issue 2415. • Permission to offer services as a foreign operator may be granted by the Ministry of Transport.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Ministry of Transport
6. List of international agreements between Iraq and other countries connected with delivery of this service	See below

Number	Agreement	Iraqi Gazette Issue	Date
105	Warsaw Agreement	2279	Sep 22, 1973
209	Civil Aviation Agreement	2508	Jan 12, 1976
157	Civil Aviation Agreement (Original Text)	2564	Dec 27, 1976
26	Civil Aviation Agreement (Amendment)	2574	March 7, 1977
114	Civil Aviation Agreement (Montreal)	2662	July 10, 1978
95	Safety of Civil Aviation	2777	June 2, 1980
14	Law of Joining Protocol of Fivefold (Official Text) the Agreement of International Civil Aviation	3814	Feb 21, 2000
23 24	Law of Ratifying Protocol of Amending the Agreement of International Civil Aviation	3685	Sep 1, 1997
9	Law of Joining the Agreement of Establishing the Arab Board for Civil Aviation	3673	June 9, 1997
111	Law of Ratifying the Agreement of Air Transport With UAE	3287	Dec 25, 1989
37	Law of Ratifying the Agreement of Cooperation in the Field of Air Transport and Civil Aviation among	3312	June 18, 1990

	Countries of Arab Cooperation Council		
52	Law of Ratifying the Agreement of Air Transport with Sudan	3846	Oct 4, 2000
2	Law of Ratifying Protocol of Amending the Agreement of International Civil Aviation	3810	Jan 24, 2000
45	Ratifying Memorandum of Understanding with Oman Concerning Updating of Their Agreement of Air Transport	3950	Sep 30, 2002
129	Civil Aviation Council of Arab States	1164	Aug 8, 1965
17	Arab Civil Planes Agreement	1077	Feb 18, 1965

11.3.2 Maintenance and Repair of Aircraft

Factors	Findings
1. CPC Code	8868
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Practising Maintenance of Equipments, Machinery and Accessories and Transport Facilities Profession, #18, 1987, published in the Iraqi Gazette, Issue 3140
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	Iraqi Airways Company - Law of Practising Maintenance of Equipments, Machinery and Accessories and Transport Facilities Profession, #18, 1987, published in the Iraqi Gazette, Issue 3140.
4. Any special registration, license, permit to practice the service and the issuing entity	Permission and agreements must be secured from the Iraqi Airways Company.
5. Any qualification requirements to practice the service	<p>Law of Practising Maintenance of Equipments, Machinery and Accessories and Transport Facilities Profession, #18, 1987, published in the Iraqi Gazette, Issue 3140, the following requirements to practice this services:</p> <ol style="list-style-type: none"> 1. Should be, Iraqi, 18 years old or one of the president in Arabic countries. 2. Should have a workshop licence by municipality. 3. Should produce property deed or rental agreement certified by the tax office. 4. Should choose outstanding commercial name registered according to the law.
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • Iraqi Airways Company • Ministry of Transport and Communications

11.3.3 Supporting Services for Air Transport

Factors	Findings
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1. CPC Code	746
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Civil Aviation, #148, 1974, published in the Iraqi Gazette, Issue 2415
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Civil Aviation Authority - Law of Civil Aviation, #148, 1974, Issue 2415
4. Any special registration, license, permit to practice the service and the issuing entity	There are none, this service is provided only by the state under the responsibility of the Ministry of Transportation and Communications
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	The Ministry of Transportation and Communications

11.4 Rail Transport Services

11.4.1 Passenger Transportation, Freight Transportation, Pushing and Towing Services, and Supporting Services for Rail Transport Services, Repair & maintenance services

Factors	Findings
1. CPC Code: <ul style="list-style-type: none"> • Passenger Transportation • Freight Transportation • Pushing and Towing Services • Supporting Services for Rail Transport Services 	<ul style="list-style-type: none"> • 7111 • 7112 • 7113 • 743 • 8868
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Transportation and Communications # 7, 1994 published in the Iraqi Gazette, Issue 3514 • Law of Transportation, #80, 1983, published in the Iraqi Gazette, Issue 2653 • Bylaws of Iraqi Railway State Company, # 12, 2000, published in the Iraqi Gazette, Issue 3854
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Transport and Communication - Law of Ministry of Transport and Communication, #7, 1994, published in the Iraqi Gazette, Issue 3514 • Iraqi State Railways Company - Bylaws of Iraqi Railway State Company, # 12, 2000, published in the Iraqi Gazette, Issue 3854
4. Any special registration, license, permit to practice the service and the issuing entity	There are none, this service is provided only by the state under the responsibility of the Ministry of Transportation and Communications

5. Any qualification requirements to practice the service	There are none, this service is provided only by the state under the responsibility of the Ministry of Transportation and Communications
6. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • The Ministry of Transportation and Communications • The Iraqi State Railways Company
7. List of international agreements between Iraq and other countries connected with delivery of this service	See below

Number	Agreement	Iraqi Gazette Issue	Date
87	Law of Ratifying the Agreement of Cooperation in the Field of Transportation by Train among Countries of Arab Cooperation Council	2277	Oct. 16, 1989
14	Law of Iraq's Joining Protocol of Amending the Agreement of International Transportation by Train	3778	June 14, 1999
84	1953 Railways Agreement	3130	July 13, 1952

11.5 Road Transport Services

11.5.1 Passenger Transportation, Freight Transportation, Rental of Commercial Vehicles with Operators, and Supporting Services for Road Transport Services

Factors	Findings
1. CPC Code: <ul style="list-style-type: none"> • Passenger Transportation • Freight Transportation • Rental of Commercial Vehicles with Operators • Supporting Services for Road Transport Services 	<ul style="list-style-type: none"> • 7121+7122 • 7123 • 7124 • 744
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Ministry of Transportation and Communications, #7, 1994, published in the Iraqi Gazette, Issue 3514 • Bylaws for the State Company for Land Transport, 10, 2000, published in the Iraqi Gazette, Issue 3852 • Bylaws for the State Company for Private Transport Management, 8, 2000, published in the Iraqi Gazette, Issue 3851
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Transportation and Communications - Law of Ministry of Transportation and Communications, #7, 1994, published in the Iraqi Gazette, Issue 3514

	<ul style="list-style-type: none"> • State Company for Private Transport Management - Bylaws for the State Company for Private Transport Management, 8, 2000, published in the Iraqi Gazette, Issue 3851
4. Any special registration, license, permit to practice the service and the issuing entity	Private operators and companies must obtain licenses from the State Company for Private Transport Management - Bylaws for the State Company for Private Transport Management, 8, 2000, published in the Iraqi Gazette, Issue 3851.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • Ministry of Transport • State Company for Private Transport Management
6. List of international agreements between Iraq and other countries connected with delivery of this service	SEE TABLE BELOW

Number	Agreement	Iraqi Gazette Issue	Date
117	Ratifying the Agreement of Land Transport for Goods and Passengers	2223	3/10/1988
131	Ratifying the Agreement of Land Transport with Kuwait	3233	19/12/1988
116	Ratifying the Agreement of Land Transport with Jordan	3289	8/1/1990

11.5.2 Maintenance and Repair of Road Transport Equipment

Factors	Findings
1. CPC Code	6112+8867
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Practising Profession for Maintaining Equipment, Devices and Means of Transportation, #18, 1987, published in the Iraqi Gazette, Issue 3140 • Law of State Company for Land Transport, # 115, 1971, published in the Iraqi Gazette, Issue 2028.
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	<ul style="list-style-type: none"> • Ministry of Transport and Communications - Law of Ministry of Transport and Communications, #7, 1994, published in the Iraqi Gazette, Issue 3514 • State Company for Land Transport - Law of State Company for Land Transport, # 115, 1971, published in the Iraqi Gazette, Issue 2028.
4. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • The Ministry of Transport • The State Company for Land Transport

11.6 Pipeline Transport

11.6.1 Transportation of Fuels

Factors	Findings
1. CPC Code	7131
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of the Ministry of Oil, #101, 1976, published in the Iraqi Gazette, Issue 2548 • Bylaws of Ministry of Oil, 21, 1978, published in the Iraqi Gazette, Issue 2669 • Administrative Order 36, 2004, published in the Iraqi Gazette, Issue 3980, issued by the Coalition Provisional Authority specifically for distribution of oil.
3. Government departments, agencies, professional associations or	<ul style="list-style-type: none"> • Ministry of Oil - Law of the Ministry of Oil, #101, 1976, published in the Iraqi

other bodies with authority or a role relevant to the conduct of service activities	Gazette, Issue 2548, and Bylaws of Ministry of Oil, 21, 1978, published in the Iraqi Gazette, Issue 2669.
4. Any special registration, license, permit to practice the service and the issuing entity	This service is provided by the state, there are none.
5. Any qualification requirements to practice the service	This service is provided by the state, there are none.
6. Any limitations on the number of service suppliers (including monopoly or exclusive suppliers)	This service is monopolized by the state.
7. Any restrictions on, or requirements of specific types of legal entity through which a service may be supplied	State-run establishment involved in this service ONLY - Law of the Ministry of Oil, #101, 1976, published in the Iraqi Gazette, Issue 2548; and Bylaws of Ministry of Oil, 21, 1978, published in the Iraqi Gazette, Issue 2669; and Administrative Order 36, 2004, published in the Iraqi Gazette, Issue 3980, issued by the Coalition Provisional Authority specialises in distribution of oil.
8. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	Ministry of Oil
9. List of international agreements between Iraq and other countries connected with delivery of this service	See Table below

Number	Agreement	Iraqi Gazette Issue	Date
2	Expanding Establishments of Oil Transportation with Syria	2276	Sep 10, 1973
96	Expanding the Capacity of Oil Transportation Establishments	2289	Oct 20, 1973
24	Oil Transportation and Supply with Syria	2872	March 1, 1982
2	Oil Transportation with Lebanon	2232	March 25, 1973
-	Crude Oil Transportation with Lebanon	2873	March 1, 1982

11.7 Services Auxiliary to all Modes of Transport

11.7.1 Cargo-Handling Services, and Storage and Warehouse Services

Factors	Findings
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1. CPC Code	742
2. List of Laws and other key legal acts (e.g. decrees, resolutions, orders, regulations, instructions, decisions) governing this service	<ul style="list-style-type: none"> • Law of Customs, #23, 1984, published in the Iraqi Gazette, Issue 2985 • Law of Ministry of Finance #92, 1981, published in the Iraqi Gazette, Issue 2841
3. Government departments, agencies, professional associations or other bodies with authority or a role relevant to the conduct of service activities	State Customs Board - Law of Customs, #23, 1984, published in the Iraqi Gazette, Issue 2985 according to Bylaws of Ministry of Finance, 1, 1990, published in the Iraqi Gazette, Issue 3327
4. Any special registration, license, permit to practice the service and the issuing entity	Permission for the provision of these services must be obtained from the State Customs Board (for Bonded warehouses) - Article 42, Paragraph A, Interim Constitution, 1970, Revolution Command Council authorized State Customs Board according to Bylaws of Ministry of Finance, 1, 1990, published in the Iraqi Gazette, Issue 3327 according to Law of Customs, #23, 1984, published in the Iraqi Gazette, Issue 2985.
5. Any Judicial, arbitral or administrative tribunals or procedures providing for the review of, or remedies in relation to, administrative decisions affecting trade in services	<ul style="list-style-type: none"> • State Customs Board • Ministry of Finance

12. Other Services not Included Elsewhere

CPC Codes: 95+97+98+99

There are none