

Criminal Liability Against Perpetrators of Economic Crimes

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The widespread prevalence of economic crimes and their dangers to the economy of states have had a significant impact on the need to expand the scope of criminal responsibility and assign it to this dangerous type of crime. Where the capitalism accompanying the reform process in developing countries, including Iraq, has moved towards its rapid quest for wealth creation and the emergence of some illegal means of gain and the emergence of parasitic strata and the disparity in the distribution of income and wealth. Further, the spread of various forms of economic crimes such as crimes of assault on public money, and crimes of tax evasion, customs, bribery, fraud, and commercial fraud, as well as more complex forms of economic crimes, led to the Iraqi criminal legislator to tighten penal sanctions on the perpetrators in the Iraqi Penal Code, Law No. 111 of 1969 amended. However, the negative manifestations of this crime continued largely practiced in sabotaging the national economy, making Iraq in the last underdeveloped countries.

Key words: *Economic crimes, Criminal Liability, Sanctions, Iraqi legislations.*

Introduction

Economic crimes are one of the most important and dangerous challenges facing the entire international community. With threats to all international and national institutions, peoples, individuals and the sovereignty of states over funds, has led to many negative social, economic and political consequences and these damages have become a major impediment to development programs in developing countries. The importance of the study of economic crimes in Iraqi legislation is that they are more closely related to the nature of economic and social transformations and reform policies in Iraq. The capitalism accompanying the reform process has moved towards its rapid quest for wealth creation and the emergence of some illegal means of earning with the emergence of parasitic classes and inequality in income distribution. There were many forms of economic crimes such as crimes of assault on public money, and crimes of tax evasion, customs, bribery, fraud, fraud and commercial fraud, intellectual property crimes, environmental pollution and other economic crimes that violate economic policies, crimes of stock exchanges, money market, drugs, money laundering, then



monopoly and unfair competition. This leads to the involvement of the higher administrative levels in the practice of illegal acts and the increase of these crimes and spread at the lower administrative levels. It has been noted that bribery crimes have affected all levels and bodies in the country. The forms of corruption and economic crimes are closely related to the various components of the bureaucracy. It has become one of the mechanisms of conducting the work. As a result of the interdependence of interrelationships in state institutions, not to mention the widespread practice of economic crimes, more complex forms have appeared. Despite the emphasis of the criminal legislator in the Iraqi Penal Code, Law No. 111 of 1969 amended economic crimes, as well as in the Iraqi Trade Regulation Law No. 1 of 1970, negative manifestations continued to lead largely to economic sabotage, making Iraq in the last backward countries. Given the importance of economic crime, its gravity to the political and economic systems in Iraq, it became necessary to inform citizens, their harm is not limited to the State alone, but also to the individual who commits it and to the citizens in general, which necessitates tougher penalties, especially in exceptional circumstances, in times of economic crisis and war.

Definition of the Economic Crimes

The concept of economic crime is difficult to establish a specific definition of, even for states that have enacted independent economic crime legislation because the attention of such legislation is not about defining economic crime as it is about identifying crimes that fall within the scope of economic crime (Mohamed Abdel Aziz Mohamed El-Sherif, 2007). The reason for the difficulty in giving a specific definition of economic crime is that this crime differs in its definition and concept from one country to another based on the interest sponsored by the law and keen to protect it, of course, varies depending on the policies and ideologies of each system. What is a crime in one economic system may not be a crime in another, even within the same state and under the same economic system; a certain act may be a crime at a certain time and circumstances and then becomes permissible at another time and different circumstances. Therefore, some scholars and jurisprudence describe economic crime as an accidental crime occurring in a specific time and punished with a specific penalty in the light of the situation of the economic experience of the country, whatever its system (Mohammed Suleiman Hassan, 2007). As a result, several definitions of this crime have emerged, which can be narrowed in two directions. The first is the expansion of the concept of economic crime based on the criterion of distinguishing between the material subject of the crime and its legal subject. It's defined as "every crime where the subject of legal protection is the state's keenness to prepare the greatest possible satisfaction for the largest number of people" (Anwar Mohammed Sidqi Help, 2007). Based on this concept, every exploitation directed against the financial liability of an individual is an economic crime such as theft and fraud, because its legal subject is of an economic nature, the second trend has narrowed the concept of economic crime and confined to any illegal act harmful to the national economy, as stipulated in the Penal Code or in the laws on development plans issued by the competent

authority (Fakher Abdul Razzaq Hadithi. 1987). Thus, economic crime according to this concept in the crime directed against the will of the economy and only represented in economic law and economic policy or both together and also includes within this concept is called the idea of the general economic system. The last trend recommended by the first Arab workshop for social defense in the first recommendation by saying “economic crime is all work or baggage in contravention of economic legislation if stipulated in the Penal Code or laws on economic development plans issued by the competent authority for the benefit of which may not be Penalty other than what is stipulated to prohibit and punish it” (Mahmoud Mahmoud Moustafa, 1979).

Without entering into details or theoretical debate about the nature of economic crime or the divergence of legal, economic and social views in this area, the term crime refers to any act committed by an individual or group of individuals or entities and can be charged for leaving the scope of legal controls and general social standards that are acceptable to all abide by and damage the economic situation of the country, This understanding of economic crime indicates that the economic behaviour of the offense is determined by the nature of the general social context prevailing in each time period. Bribery as a criminal behaviour in a legal and social perspective may be codified under a different name such as “gratuity, commission or gift become legitimate in social perspective” (Mustafa Auji, 1982)

The Characteristics of Economic Crime

It is a given that there is no doubt that economic crime is one of the most serious crimes, because its impact extends to multiple generations and has an impact on the widest range of people. On this basis, there are characteristics that are independent of economic crime from other crimes, which will address in the following points:

1. Economic crime rises to face emergencies or temporary circumstances with non-permanent phenomena or because of the change in the economic and political system (Mohammed Abdul Aziz Mohammed Al-Sharif).
2. Economic crimes are outside the general rules of the Iraqi Penal Code, especially in the provisions of responsibility, where accountability is sometimes held for the act of others, which on the other hand weakens the credibility of the moral element (Fakhr Abdul Razzaq Al - Hadithi).
3. Economic crimes are characterised by their dual nature, constituting a criminal offense and an administrative offense; as if the offense was committed by an employee of the establishment and the offense was an economic crime (Mohammed Abdul Aziz Mohammed al-Sharif, 2012).
4. Economic crimes are severely punished and can even be executed in some targeted economic countries when they deliberately commit or inflict serious damage on the state economy (Mansour Kadidi Gray, 2011).

5. The rule of direct impact of the fittest law does not apply to economic crimes that are subject to rapid change, although flexibility is a requirement (Mahmoud Mahmoud Mustafa).
6. Economic crime is also characterised by the power of legislative authorisation, although this mandate is specified in the general law so that it does not often respond to violations and other restrictions on personal freedom, for example, customs legislation requires technical expertise in the field may not have the delegated authority (Jalal Hashem Tabbaneh, 2015).

The Forms of Economic Crime

With the expansion of the economic activity movement, there was a need for the multiplicity and diversity of laws, which together constitutes the legal framework that governs the relations between interests and ensures the flow of that movement in the face of all acts that could lead to disruption or suspension. This is useful to highlight, even in a focused manner, as some forms of economic crimes are within the scope of Iraqi legislation. The following is an extensive presentation of the most important of these forms:

1. Crimes of economic espionage and theft of scientific secrets and research of industrial importance. Such as, the seizure of scientific and technological property that threatens the security and safety of society and industrial piracy aimed at material gain and seizing the rights and property of others through force, economic espionage crimes are carried out by the intelligence agencies of major foreign countries, which collect data and information to help companies compete in international markets and damaging the economic status of the state, the legislator punished the Iraqi Penal Code, Law No. 111 of 1969 amended on the crime of damaging the economic status of Iraq, where Article (164/1 & 2) of this law stipulates that “punishable by death. 1. Anyone who sought to a foreign country or one of those who work for its benefit or communicate with any of them, and that would damage the status of Iraq war, political or economic. 2. Anyone who deliberately damages, hides, steals or falsifies papers or documents, knowing that they serve the stability of the rights of Iraq before a foreign country or related to the security of the external state or any other national interest” (Iraqi Penal Code No. 111 of 1969).
2. Broadcast false, fabricated news or statements that undermine the financial confidence of the State. Such as the production of non-conforming goods, crimes of publishing false facts in order to cause a decline in the value of the national currency and undermine political confidence in the currency and incitement to withdraw funds deposited in banks, public funds, the sale of state bonds, crimes of destruction of production tools, crimes of disclosure of customer accounts and crimes of unlawful disclosure of information affecting the financial position of the State. Article (180) of the Iraqi Penal Code, Law No. 111 of 1969 amended stipulates that “punishable by imprisonment and a fine not exceeding five hundred dinars or one of these penalties,

every citizen deliberately broadcast abroad false or malicious news or statements or rumours about the internal situation of the state. This would weaken the financial confidence of the state or undermine its international status and consider it or initiate in anyway whatsoever an activity that would harm national interests. The penalty shall be imprisonment for a term not exceeding seven years if the crime occurs in time of war” (Judge Jalal Hashem Tabbaneh).

3. Monopoly crimes and unfair competition initiated by the capitalist economic systems, using several models and methods. This includes dumping and the purchase of some commercial institutions for competing goods at a price higher than the price offered and then stored in the market. Similarly, the major foreign commodity producers agree to divide the markets among them so that they do not compete with each other, then imitating or falsifying the trademarks of a company that produces goods and placing them on a commodity produced by another company This is confirmed by the Trade Regulation Law No. 20 of 1970, which drew the organisation of Iraq's economic policy within the framework of the national development plan to ensure the protection and development of the national economy, by preventing monopoly, manipulating commodity prices, placing foreign trade under state control, supervising domestic trade, and making the role of the mixed and private sectors complementary and consistent with the requirements of economic development, and may include sanctions for this type of economic crime to curb economic sabotage (Iraqi Penal Code No. 111 of 1969), article (11/4) provides for concealing, receiving, vandalising, disrupting or causing serious damage to the means of production, goods or services prescribed and seizing them or making them unusable (Trade Regulation Law No. 20 of 1970 amended).
4. The crime of illicit arms trafficking. This has the characteristic of being a clandestine activity of great economic cost in addition to its huge profits generated by the process of illicit arms transactions, they also have an impact on local and regional halls and on the ability of terrorist groups to achieve their goals, threaten peace and security, and contribute to political unrest in many regions of the world (Abdel Raouf Mahdi, 1974).
5. The crime of domestic and international bribery when purchasing supplies or in tenders and paid against a government in a developing country. This is done by purchasing equipment, and equipment it needs, from one company without the other. It also includes bribe and commission crimes in cases of political and international espionage activities (Jalal Hashem Tabbaneh).
6. Crimes of trafficking in illicit goods and services such as drugs, prostitution, white slave networks and foreign exchange trade within strictly controlled countries. To deal in this activity, as well as the crime of trafficking in human organs through local and international gangs that supply human organs and threaten human dignity and humanity and turn it into a commodity (Al-Arian Mohammed Ali, 2009).
7. Pollution of the environment, such as dumping toxic waste, smuggling of nuclear materials, crimes of estimating pollution, selling and polluting the environmentally-

polluting machinery and equipment, crimes of eradicating biological diversity, and crimes of extermination of cultural diversity (Ameel Jabbar Ashour, 2017).

Criminal Responsibility for Economic Crime

For the purpose of examining the scope of criminal responsibility in economic crimes, will divide this topic into two sections: the first devoted to the mental elements of economic crimes and the other, to address the physical elements of this dangerous crime.

Mental Elements in Economic Crime

The general intent is two elements of science and will, in all premeditated crimes in this case with many of the economic criminalisation provisions that explicitly require the corner of mayors, for example, article (3) of the Customs Law No. 23 of 1984 stipulates that “criminal liability shall provide for the criminal intent and shall take into account in determining the penal provisions in force...” (Iraqi Customs Law No. 4 of 2014).

On the other hand, it is inconceivable to convict a person without proof of knowledge and will for sure, no doubt or presumption, because any conviction is based on the assumption contrary to the general rules of evidence, and this is what everyone agrees (Reza Abdul Salam). However, to what extent these rules apply to economic crimes, each element of the criminal intent should be stated separately, if the court draws knowledge from the facts of the lawsuit, its judiciary is valid and if the defendant argues that he is absent, the court shall respond to him with valid and acceptable reasons derived from the facts of the lawsuit.

Knowing the Offender of the Dangerous of Economic Crime

The knowledge of criminal intent is facts and knowledge of legal adaptation, which should also be available in economic crimes (Mohammad, Rami, 2011), some of the jurisprudence see that knowledge of facts in economic crimes is different from that in ordinary crimes, science in economic crimes is assumed without costing the prosecution to prove, however, the accused has to prove the opposite, and the reason for this is the seriousness of these crimes and their dire consequences for society as a whole, in addition to the difficulty of proving knowledge in them, or leading to the impunity of many perpetrators of economic crimes and encouraging others to commit them because of their impunity (Anwar Mohammed Sedqi).

The Egyptian judiciary took this assumption by saying in one of its decisions “that the defendant's knowledge of fraud in the manufacture of it necessarily benefits from being a producer because the manufacturer knows that he makes what is forgotten the materials included in its composition and does not accept ignorance or lead to the disruption of the provisions of the law” (Set of veto provisions, 1999). One of the Iraqi legislations that explicitly assumed science is the Law of Drawing Scales, Measures and Commercial



Measures No. 42 of 1978 Article (3), which reads: Until the contrary is proved (Iraqi Balance Scales). Although the foregoing assuming knowledge of economic crimes under Iraqi legislation, the Iraqi Court of Cassation has a different opinion on this matter. It does not assume knowledge of economic crime, but must be proven has been stated in one of its provisions is the text:

Having regard to the governmental paragraph relating to the accused (n), he was found not to have been present at the incident and was not involved in any of the offenses for which the accused (c) and (p) were convicted in accordance with the Medicines Act; However, he was found guilty of being the owner of the car used in the crime, and the fact that the defendants were his employees, which indicates that the incident took place with his knowledge and consent, whereas inference is not part of the evidence, it is decided to overturn the judgment clause issued against the accused (n) set forth in the decision of the Directorate of Customs and Excise (Decision 70/1964 in 1/7/1974 Court of, 1998).

The Court of Cassation did well, because the assumption runs counter to reality and clashes with the principle of the presumption of innocence based on the fungus since the birth of man and extended throughout the stages of human life, which is one of the most important personal guarantees provided for in many international constitutions and conventions, which have an important role in criminal legislation, that any doubt that the charge should be proved before the accused must be explained to his advantage. But in view of the considerations that called for the assumption of science in economic crime, the resort to drawing science instead of assuming it, if the court draws knowledge from the facts of the lawsuit, its judiciary is valid and if the defendant argues that he is absent, the court shall respond to him with valid and acceptable reasons derived from the facts of the lawsuit. In this case, we can balance the nature of economic crimes with impunity, and ensure that the innocent is not convicted (Abdel Raouf Mahdi, 1983).

However, another aspect of the jurisprudence is that the assumption that cannot be proved in the economic penal laws is incompatible with the requirements of justice. If seeking knowledge of criminal laws is not difficult in more general cases because the perpetrator is often aware of the criminalisation of the law, since the provisions of the law are consistent with the teachings of morality and are shared by the offender from other members of society. However, this statement does not apply to quite a few economic crimes, the law often criminalises acts that do not contradict the teachings of morality or the values of society and do not involve a waste of justice, rather, these laws are aimed at merely organising certain interests in order to target a particular policy that does not mean rules of ethics or the requirements of justice in addition to these laws, economic and trade matters (Ramses Behnam, 1997). Also, these laws are many and varied, rapidly evolving and changing, which makes it difficult to know the addressees or the response to the amendment by deletion or

addition, Therefore, the assumption of knowledge is a definite presumption that does not accept the contrary is unacceptable. The Sixth International Conference of the Penal Code called for this in the third recommendation that reads: It also requires that it be communicated to the public by all the media and not only published in the official newspapers (Abdul Latif Abdul Jabbar, 1977).

Volition of the Offender to Commit Economic Crime

In order to complete the criminal intent of criminal responsibility for economic crime, there must be, together with science, a volition directed to the component of the crime and to the outcome of that act and to each incident that determines the significance of the criminal act and is part of the crime, thus, elements of criminal intent must originally extend to all the facts that comprise the material of the offense and shall not fall outside its scope except in cases. However, there is a part of jurisprudence who neglects the role of the volition in economic crimes, and does not address only the element of science as if these crimes do not only science, whether they will accepted the result or not, and there are those who refuse that and believe that does not accord with the basic principles of criminal law, because the provisions of the criminalisation are applicable to positive activity or phenomena, not to static psychological situations, and because the intent of the crime in essence of a situation disobedience to the law and psychological activity described as a crime. This means that the intent cannot be based on mere science, but there must be a trend against the law and psychological activity aimed at illegal activity, and this trend or psychological activity is the volition that moves the street towards it and given the description of criminality if deviated, either science is a static state is stable and worthless without the volition (Anwar Mohammed Sidqi).

The Physical Elements in Economic Crime

From the legal perspective, physical elements of criminal liability entail,

all criminal behaviours that can cause harm, and which are punishable by the law. Criminal behaviours can be in the form of action or omission punishable by the law if they are believed to have caused economic damage. There should be a connection between a criminal behaviour and the occurrence of the outcome which is criminalised by the law” (Jean pradel, 1999).

The activity or conduct which is the physical element of economic crimes are such acts that cause harm or jeopardise the rights and interests of citizens that deserves criminal protection, represented here by economic damage. Article 28 of the Iraqi Penal Code, Law No. 111 of 1969 amended, states that the physical element of an offence is “the criminal behaviour involved in the commission of a criminal act stipulated by the law or failure to carry out an act stipulated by the law”. In other words, it is a behaviour that violates the injunctions of the Penal Code in which the law expressly proclaims that such behaviour is a criminal act.

Some criminal laws forbid certain kinds of behaviour in economic crimes, but before a person can be convicted, it must be proven that he or she acted in a fashion proscribed by law. This is generally called the 'actus reus' of a crime. Thus, the criminal law does not punish mere intentions, because there must be an action or omission (failure to act) before liability is imposed (Ahmad Fathi Sorour, 1981).

Punishments for Offenders of Economic Crime

It means what was outside the offender and related to the aspect of the crime, which makes him more dangerous than if stripped of this circumstance where it is assumed to increase its seriousness. As a consequence, physical conditions are indeed related and presuppose a change in the amount of its seriousness to make it more dangerous and may be due to its perpetration in a particular place or to its occurrence at a given time (Rami Yousef Mohammed). Among the conditions that can be adopted as aggravating material conditions in economic crimes are: multiple contributors to economic crime, the character of the perpetrator of economic crime, and promises, as follows:

Strict Punishments for Contributors in Economic Crime

It is a single crime committed by more than one person planned, and distributed roles among them and the crime occurred as a result of this collective execution. There is nothing to prevent the perception of the crime from several people, and here we are about multiple offenders. In this way, the criminal contribution reflects a serious criminal risk to society, as it expresses the agreement or consent of the criminal will to commit a single crime and in the economic crimes as well, where multiple contributors are considered to be an aggravating material condition for punishment (Ehab Abdel-Muttalib, 2009):

Economic legislation is distinct from the general provisions of the penal legislation in the punishment. It imposes on the shareholders of the crime; it has equalised all participants in the economic crime in terms of punishment, whether the perpetrator is an original or a partner. This is stipulated in the third recommendation of the Sixth International Conference on the Penal Code which was held in Rome in 1953, and stated the following "Punishment for economic crimes requires an expansion of the idea of the actor and forms of criminal contribution". Perhaps the legislative wisdom in tightening the penalty through the equality of all contributors to the economic crime in the recommendations of the Sixth Penal Code Conference is due to the importance and seriousness of these crimes to the economic policy of the State and the consequent criminal danger in the same contributors to commit them, so that everyone who contributes to it is deeply aware. The penalties will be imposed on him and he will be punished with the same punishment as the original perpetrator (Anwar Mohammed Sidqi):

In order to achieve the crime of participation, the partner must have the criminal intent. That is, the perpetrator is aware of the committed crime and intends to know his participation in the commission of it. Most modern economic legislation has established a general principle of equal punishment between the perpetrator, the partner, the instigator, the interferer or any other form of criminal contribution. This principle applies to all crimes.

Economic, whether serious crimes take the description of criminal or minor crimes misdemeanour; as they all question the severity of punishment in all cases. Among the legislation that introduced the principle of equality of punishment between the instigator and the intervener and the partner and the original actor, which was taken by the Syrian legislator, where Article (32) of the Economic Penal Code as “the instigator, the interferer and the partner by virtue of the actor” (Mohsen Naji, 1974). In the same vein, the Iraqi legislator went to tighten the penalty in the criminal participation in crimes and accordingly Article (60) of the Iraqi Antiquities Law No. (59) of 1936 amended to impose severe penalties on a partner, instigator or aide and the same punishment as the original actor. “He shall be punished by imprisonment for a period of not less than six years for stealing an impact on the possession of the Directorate and shall be fined an amount equivalent to six times the value of the stolen effect”. This means that all perpetrators of economic crimes are liable to criminal liability regardless of their roles in the crime (Alia Samir, 2008).

Strict Punishments against Recurrence Commit Economic Crime

The Iraqi penal legislator has set out in the core of the Articles 139 and 140 of the Iraqi Penal Code, Law No. 111 of 1969 amended general rules of tightening in the event that the legal text does not specify the amount of emphasis that would be required if the conditions of criminal repetition are met. The code (139) has specified that in case of back to the crime: “first: Anyone who has been finally sentenced for a felony and proven guilty thereafter and before the lapse of the prescribed period for reinstating the law as a felony or misdemeanour”. The purpose of tightening the punishment on the returned offender to deter and evaluate his behaviour and refine his morals and education craft gained after leaving prison as well as not to return to the scene of the crime again. If the offender left prison after the end of his sentence and returned again and third time to commit the crime, it makes sense to lawmaker to the court. The penalty should be increased against the returning accused (Judge Jalal Hashem Tabbaneh).

As for economic crimes, the difference in repetition between the common law and the economic penal code is reflected in the fact that the penalty for economic crime is likely to be doubled in the case of repeating the offense. As in common law, but in some cases the law may provide for more severe punishment. The penalty may be partial or temporary, and it may be partial or permanent, in whole or permanently in case of repeated commission. In many cases, the law provides for imprisonment and a fine. The judge will choose anyone of

them, if the convict returned to commit another crime application of penalties shall be (Ali Hussein Khalaf).

One of the legislative examples of increasing the penalty in terms of its ability in case of recidivism in economic crimes is the text of Article (20) of the Syrian Fraud and Fraud Law. “If the verdict has become final, a new misdemeanour shall fall under the penalty of one of the provisions of this law. In case of recurrence therein shall be counted as stipulated in Article (16) of this Law. The judgment of closing the shop permanently at the expense of the convict with the confiscation of all trade tools or Industry” (Nael Abdul Rahman Saleh, 1990).

The Egyptian legislator stipulated in the Capital Market Law the penalty for repeating the economic crime, which stipulated in the same period (69) of the same law “that the sentence of deprivation from practicing the profession or prohibiting the activity for which the crime occurred on a period not exceeding three years. The judgment shall be obligatory in case of repeated commission”. We noted through the aforementioned article that the Egyptian legislator considered the penalty of deprivation of practicing the profession or prohibiting the practice of the profession permissible by mentioning the words may at the beginning of the text of this article, but in the case of repetition and make it a supplementary and mandatory punishment and evidenced by the phrase Repeat state (ibid).

Conclusion

After we have completed our study tagged, *the role of Iraqi criminal legislation in economic crimes*, we have reached a number of findings and recommendations. Perhaps, the most important reasons behind the growth of economic crimes in Iraq the following:

- societal transformations and reformation policies, accompanied by excessive legislative and improvised decisions,
- the low economic and social conditions in Iraq, and
- the decline in the role of States and governments in the management and direction of economic activity and the weak role of civil society institutions and marginalisation.

Class disparities, weak religious orientation, and social, political and religious upbringing have also increased. The study also showed that the criminal responsibility of intentionally economic crimes, knowing the facts therein as an element of criminal intent - presumably, and the reason for this is due to the difficulty of proving it in these crimes. Thus, this assumption will reduce the burden on all criminal courts, because the burden of proof will be placed on this presumption. Also, contributions to public and private deterrence when the perpetrator and the public know that a person has been convicted solely for the commission of the prohibited act. All of that will improve the level of care and preserve the public interest and avoid the insolent defences that are often invented. On the other hand, this assumption, as we saw collide with the principle of the presumption of innocence so we preferred to resort to



extract science rather than assume to avoid this obstacle. Criminal punishments vary in economic crimes in terms of superiority and quantity of sanctions imposed in ordinary crimes. That leads us to say not to abide by the traditional penalties in the Penal Code of General Section, due to the seriousness of these crimes to the Iraqi national economy, which necessitates the diversity of these Sanctions. They are able to counter any attack on that economy. The types of sanctions vary from one crime to another. The penalties imposed are not the same for each economic crime, but vary depending on the type and nature of the crime.

This study offers some recommendations, hoping the Iraqi legislator to take into account, including:

1. Legislative and economic penal code for economic crimes in Iraq that includes the types of such crimes and establishing special provisions and application for that.
2. Establishing economic courts to deal with all economic crimes in Iraq, and paying attention to the judge and raising his efficiency in a manner that makes him capable of achieving justice, through the rehabilitation of competent judges and training them to deal with economic crimes.
3. Maintaining the punishments that dispose freedom and not just focusing on financial, civil, administrative, economic and disciplinary sanctions, and saying that the role of punishments for freedom, especially short-term imprisonment, is reduced. The economic penal code loses its deterrent value, especially since some perpetrators of economic crimes do not fear pay fines or damages, whatever their value, in order to deter them, so keep them.
4. Holding periodic conferences based on awareness, guidance and dissemination of circulars through specialised committees to combat economic crimes and contact with traders who have a strong relationship with those laws, as these laws are difficult to know because they are developed and subject to change and change constantly, and this method is a means to combat these crimes no one can argue not to know the parts of the violation of economic laws, which makes it permanent control through these committees.



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