

In The Name Of God, Most Gracious, Most Merciful

Republic of Iraq  
Federal Supreme Court  
Ref.110 /federal/media/2015



Kurdish text

---

The Federal Supreme Court has been convened on 8/11/2015, headed by the judge Madhat Al-Mahmood and membership of judges Farouk Mohammed Al-Sami , Jaafar Nasir Hussein , Akram Taha Mohammed ,Akram Ahmed Baban, Mohammed Saib Al-Nagshabndi, Abood Salih AL-Tememi, Michael Shamshon Qas Georges, and Hussein Abbas Abu Al-Temman, who authorized in the name of the people to judge and they made the following decision :

The Request:

The cabinet/ committee of the popular mass- requested from the head of the higher judiciary council by the letter No.(Heh.Ha.Shin/3880) on 5/10/2015) which was referred to the court to answer on what its text:

Greeting

We take the chance to express our admiration and appreciation for supporting the popular mass, mentioned the FSC decision

No.(19/34/unified/media/2015) issued by your respected court about deciding in the challenged articles in the law of the federal public budget for 2015 that was listed in the aforementioned decision including the annulment of the mentioned articles for being unconstitutional.

Please kindly review and indicate your opinion on the extent to which the investment budget of the Popular mass committee is included in the challenged articles of the above decision and address the Ministry of Finance regarding the launch of the investment budget to referred with appreciation.

The request had been placed under scrutiny and deliberation by the FSC and it reached the following:

Federal Supreme Court - Iraq - Baghdad  
Tel – 009647706770419  
E-mail: [federalcourt\\_iraq@yahoo.com](mailto:federalcourt_iraq@yahoo.com)  
Po.box55566

*Radhaa*

#### The Decision:

During the scrutiny and deliberation by the FSC, the court found that the FSC has already issued its decision No.(105/Federal/2015) on 6/10/2015 for the same subject of the request which including that the decision of the FSC No.(19/34/unified/Federal/media/2015) was issued on 6/7/2015, it included the judgment of the unconstitutionality of the article (41) from the law of the federal public budget of the Republic of Iraq for the fiscal year 2015, it didn't touch on the origin of the allocated amount for the popular mass but touch on the unconstitutionality of this article by determining a percentage (0.5%) to spend the allocations of the popular mass committee according to what listed in it without returning to the executive power that competent for determining the percentages of spending from the allocated amounts to the popular mass. Also, it contained the unconstitutionality of the other articles (4), (13/1<sup>st</sup>/Jim), (Heh), (Waw), (Zin), and (23/Alif) by the clause that relates to imposing a tax (300% on the Cigarettes) and the article (46), (47), (49/2), (50), and (55) from the law of the public budget for 2015. For the subject of the popular mass allocations, the FSC has no competence for determining it, this is a competence of the cabinet. The cabinet determines the required amount for the popular mass and sends it to ICR to legislate it. The decision was issued unanimously on 8/11/2015.