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The Federal Supreme Court (F S C) has been convened on 1.25.2018 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-nagshabandi , Aboud Salih Al-temimi , Michael Shamshon Qas Georges and Hussein Abbas Abu Altemmen who authorized in the name of the people to judge and they made the following decision:

### The Request

The representative (heh.ra.jim) requested from the FSC according to the letter issued from his office Ref. (3170) on (1.21.2018) what following texts:

Best regards

According to the text of article (28/1<sup>st</sup>) of the constitution which stipulates on (no taxes or fees shall be levied, amended, collected, or exempted, except by law) also the text of article in section (4) general provisions -1- of financial administration law and public debt No. (94) For 2004 which stipulates on (the budget of a fiscal year shall be approved and it regarded in action within the year it approved in...). Continuing of the Iraqi government in implementing article (33/1<sup>st</sup>) of the federal budget law No. (44) For 2017 which stipulated on (a percentage of (3.8%) should be deducted from the total salary and allowances of state's employees, private sector and pensioners to fulfill the needs of the state to pay the popular mass expenses and supporting the displaced persons..Etc) after 31.12.2017 regarded an order violates the law by respecting that the provisions of the budget law (44) for 2017 ends according to financial administration law (abovementioned article)

with the end of the year it approved in which is it 2017. Therefore, the deduction of the government what percentage (3.8%) from the employees and pensioners' salaries is a procedure violates the constitution and the law, and it must return all deducted amounts according to the provisions of article (33) of budget law for 2017. We hope that your honorable court may issues an order with what it decides, with respect.

The request set for deliberation and scrutiny by the FSC, and the court reached the following:

The decision:

The scrutiny and deliberation by the FSC, the court found that the request presented by the representative PhD. (heh.ra.jim) to the FSC according to the abovementioned letter is issued from his office in the ICR and signed by him, and this matter regarded a violation to what article (5) of the FSC bylaw No. (1) For 2005 stipulated on, this related to workflow in the FSC which conditions in such requests to be presented with a letter signed by the specialized Minister or the Head of the body not incorporated to a Ministry. Besides, the subject of the complain forms a quarrel obliges to be presented as a lawsuit and litigate in it whose issued the decision (complain) subject before the specialized body. Accordingly, the court decided to reject the request, and the decision issued unanimously on 1.25.2018.