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Research Title

**The Concept of Free Duties in Light of Contemporary
Economic Developments (Iraq as a model)**

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Academic Year : 2025

Abstract

Free zones are geographic areas within a state's borders, subject to its sovereignty yet partially or fully exempt from customs regulations. Their importance lies in their role as strategic tools for attracting investment, reducing unemployment, and increasing national income. This study employs a descriptive-analytical approach to explore the legal and economic dimensions of free zones, with particular emphasis on the Iraqi experience. The findings highlight the absence of a unified definition of free zones, as their forms vary depending on the type of economic activity. They differ from free trade zones and duty-free markets in both legal framework and function, focusing primarily on industrial and production activities. In Iraq, there are three main free zones—Mosul, Basra, and Anbar—that differ in performance and investment potential, with Mosul being the most active. The research concludes with recommendations, including strengthening governmental support, developing human resources, enhancing institutional coordination, drawing on regional experiences, and establishing an Arab Federation of Free Zones.

Keywords: Free zones, free market, investment, economic development, national income.

Introduction

Free zones represent an important special customs system that plays a vital role in supporting national economies, particularly in developing countries. Many states have sought to establish such zones as a means to attract both foreign and domestic investment, especially when local resources are insufficient to cover economic deficits.

During the second half of the twentieth century, the number and diversity of free zones grew rapidly, making them one of the most prominent mechanisms for attracting investment and international trade. These zones create a favorable investment climate by offering tax and customs privileges, exemptions from import and export restrictions, and other incentives aimed at achieving sustainable development.

Free zones are generally defined as limited areas within the political boundaries of a state but located outside its customs territory. As a result, goods entering or leaving these zones are not subject to the usual customs duties and controls. This unique status enables them to attract foreign capital, encourage the return of national migrant capital, and promote industrial projects that utilize modern technology.

In addition to their economic role, free zones contribute to social and regional development. They provide job opportunities, reduce unemployment, alleviate population pressure in certain regions, and support the development of infrastructure, including power plants, water networks, and sewage systems. Moreover, they strengthen international economic relations by fostering transit trade and expanding markets for raw materials and re-export industries.

Research Problem

The research problem revolves around the concept of free zones in the context of contemporary economic developments, particularly in clarifying their role in achieving economic growth and supporting national economies. This raises several questions:

- What is the concept of free zones, and how do they differ from free trade zones and duty-free markets?
- What are the types and forms of free zones?
- What are the key success factors for free zones and the means of their development?
- What are the positive economic impacts of free zones?

Research Importance

The importance of this study lies in examining the contribution of free zones to investment promotion, unemployment reduction, job creation, and the increase of national income. It highlights their role as a strategic instrument for sustainable development in light of contemporary economic challenges.

Research Objectives

This study aims to:

1. Clarify the concept and legal framework of free zones.
2. Identify their forms and classifications.
3. Analyze the elements of their success and means of development.
4. Assess their economic and social impacts, particularly in Iraq.

Research Hypothesis

The research is based on the hypothesis that free zones directly contribute to economic development by attracting investment, generating employment, and increasing national income.

Research Methodology

The study adopts a descriptive-analytical approach to examine the theoretical and practical aspects of free zones. The methodology relies on analyzing legal texts, economic indicators, and the Iraqi experience to understand success factors and challenges.

Research Structure

The research is divided into three chapters:

- Chapter One: The definition and origins of free zones.
- Chapter Two: The characteristics and classifications of free zones.
- Chapter Three: Free zones in Iraq in the context of contemporary economic developments.

Chapter One

Definition and Origin of Free Duties

This chapter will be examined in two sections. The first section addresses the **definition of free duties**, while the second section focuses on their **historical origins**, as follows:

Section One

Definition of Free Duties

Ashour defines free duties as “a part of a country’s territory that permits commercial, industrial, and current operations with countries around the world, free from customs, import, export, and currency restrictions. Hence, they are called a free duty”⁽¹⁾ .

These zones are also described as closed, isolated areas unsuitable for habitation, where non-prohibited goods and commodities may enter without being subject to official customs procedures⁽²⁾ .

Al-Damour asserts that free duties constitute “a geographical area of a specific size, fenced within the political borders of a country, where projects owned by individuals, the private sector, and joint ventures are located to engage in economic activity, whether manufacturing, storing, packaging, assembling, refurbishing, or installing. They are not subject to customs laws or the established import and export rules for the entry or exit of goods into or out of projects, provided that entry and exit occur under customs supervision. The zone, along with its projects, is subject to all applicable local laws to protect public health, public security, and prevent smuggling”⁽³⁾ .

⁽¹⁾Ashour, M. (2001). *Al-Manateq Al-Horra wa Dawruha fi Tanmiat al-Tijara al-Duwaliya* (Free Zones and Their Role in the Development of International Trade). Cairo: Dar Al-Nahda Al-Arabiya, p. 45

⁽²⁾ibid., p. 46

⁽³⁾Al-Damour, A. (2004). *Al-Manateq al-Horra fi al-Tashree‘ al-Urduni* (Free Zones in Jordanian Legislation). Amman: Dar Wael, p. 112

Al-Adawy emphasizes that a free duty is a part of a country's territory, usually situated on or near one of its land, sea, or air ports, fenced off and isolated from the rest of the country, and subject to special legislative provisions under full sovereignty⁽⁴⁾ .

The Economic and Social Commission for Western Asia (ESCWA) has defined free duties as “areas located within a customs fence or isolated areas located within a port that benefit from exemption from customs duties and are thus situated outside the customs territory of the country. They are primarily used for storing transit goods, maintaining stock for distribution, delaying the payment of import duties, or reducing the payment of indirect taxes on other activities carried out therein”⁽⁵⁾ .

Similarly, the United Nations Statistical Commission defines them as “a geographical area with fixed borders and an entrance controlled by the customs authority, where goods imported from abroad may cross without being subject to duties or restrictions, except where legally prohibited, and later be exported without control”⁽⁶⁾ .

From these definitions, it is clear that there is no single, unified legal definition of free duties. Most definitions converge on the idea that free duties are **geographical territories exempt from customs restrictions**, within which foreign goods may be imported, stored, processed, and re-exported without ordinary limitations⁽⁷⁾ .

Qura explains that the absence of consensus arises from the diversity of activities carried out in these zones, which extend beyond trade to

⁽⁴⁾Al-Adawy, H. (2020). Free Zones and International Trade. Alexandria: University Press, p. 73

⁽⁵⁾Abdel Fattah, K. (2003). ESCWA Reports on Free Zones. Beirut: ESCWA Publications, p. 59

⁽⁶⁾Qura, S. (2017). Al-Manateq al-Horra fi al-Tashree' al-Duwali (Free Zones in International Legislation). Cairo: Dar al-Fikr al-Qanuni, p. 91

⁽⁷⁾ibid., p. 93

include manufacturing, services, research, education, and even agricultural activities as global economic needs evolve⁽⁸⁾ .

The earliest legislative reference to free duties appears in an agreement between the Egyptian government and the Suez Canal Company in 1902, where they were defined as “areas in which the Egyptian government does not collect taxes imposed on imported goods”⁽⁹⁾.

In contemporary Egyptian law, they are defined under the Investment Law No. 72 of 2017 and Customs Law No. 207 of 2020 as “parts of the state’s territory within its borders and subject to its administrative authorities, but regulated by special customs and tax provisions”⁽¹⁰⁾ .

Jordanian law, under Development Zones and Free Duties Law No. 2 of 2008, defines them as “a part of the Kingdom’s territory, fenced with a separation barrier, allocated for storing goods and engaging in economic activities. They are considered outside the customs zone, and goods and activities conducted therein are treated as outside the Kingdom”⁽¹¹⁾ .

The Syrian Customs Law No. 38 of 2006 and Free Duties Investment Law No. 40 of 2003 provide that such zones are fenced geographical areas where licensed activities are conducted under special provisions, under the supervision of the General Free Zones Institution and customs administration⁽¹²⁾.

In Iraq, Customs Law No. 23 of 1984 (as amended) and the General Authority for Free Zones Law No. 3 of 1998 define these areas as markets established within the customs zone but exempted in whole or in part from

⁽⁸⁾Qura, 2017, p. 95

⁽⁹⁾Mohammed, A. (2013). *Tatawwur al-Tashree‘ al-Gumruky fi Misr* (The Development of Customs Legislation in Egypt). Cairo: General Egyptian Book Organization, p. 38

⁽¹⁰⁾Egyptian Investment Law No. 72 (2017), Official Gazette; Egyptian Customs Law No. 207 (2020), Official Gazette

⁽¹¹⁾Jordanian Law No. 2 (2008), Official Gazette, p. 214

⁽¹²⁾Syrian Customs Law No. 38 (2006), Official Gazette, p. 102; Syrian Free Duties Investment Law No. 40 (2003), Official Gazette, p. 89

its provisions, where investment is regulated under instructions issued by the Free Zones Administration⁽¹³⁾.

Al-Harazi argues that free duties are isolated areas established within state borders, often adjacent to export outlets, ports, or airports. They enjoy partial independence from national customs and economic laws, designed to attract investment by offering exemptions from taxes, trade regulations, and employment laws⁽¹⁴⁾.

Ali distinguishes free duties from **free trade zones**, which are international economic blocs established between two or more countries to eliminate customs and non-customs restrictions on trade between them. The key distinction is that free duties operate as **domestic customs-exempt areas**, whereas free trade zones are **international arrangements** that extend privileges only to member states⁽¹⁵⁾.

Finally, it is also important to differentiate between **free duties** and **duty-free markets**, the latter being specific commercial facilities (often located at airports, border crossings, or tourist sites) where consumer goods are sold without customs duties or taxes, primarily to travelers. Unlike free duties, such markets are small-scale commercial outlets designed to promote tourism and generate foreign currency inflows⁽¹⁶⁾.

(13) Iraqi Customs Law No. 23 (1984, amended), Official Gazette, p. 55; Iraqi Free Zones Authority Law No. 3 (1998), Official Gazette, p. 67

(14) Al-Harazi, M. (2010). *Al-Manateq al-Horra: Dirasa Muqarana (Free Zones: A Comparative Study)*. Sana'a: University of Sana'a Press, p. 144

(15) Ali, H. (2006). *Al-Tijara al-Duwaliya wa al-Manateq al-Hurra (International Trade and Free Zones)*. Beirut: Dar al-Jami'a al-Jadida, p. 212

(16) *ibid.*, p. 214

Section Two:

The Emergence of Free Zones

The origins of free zones as a legal and economic institution can be traced to antiquity. According to Al-Aswad, the first officially recognized free zone appeared more than two thousand years ago on the island of Delos in the Aegean Sea, then under the dominion of the Roman Empire. This zone facilitated the transshipment, warehousing, and re-exportation of goods across imperial frontiers while simultaneously promoting the liberalization of international commerce by mitigating restrictive legislative and administrative barriers⁽¹⁷⁾.

Scholars emphasize that the emergence of free zones was inherently linked to the expansion of global trade networks, where states sought new methods of supervising and regulating the influx of foreign merchants. In many jurisdictions, foreign traders were initially prohibited from engaging in local markets except under special constraints, such as the payment of designated fees. However, the consistent establishment of commercial markets at key crossroads encouraged rulers to exempt merchants from entry tariffs, thereby institutionalizing an early form of customs-free trade. Such arrangements were often accompanied by exceptional rules of operation, security deployments, and legal guarantees designed to ensure smooth transactions. They also served broader socio-economic purposes, including the accumulation of food reserves in times of war and drought, reflecting both the security-driven ambitions of rulers and the fiscal interests of wealthy merchants seeking to avoid excessive taxation at ports and coastal cities⁽¹⁸⁾.

⁽¹⁷⁾Al-Aswad, A. (2000). *The Legal Framework of Free Zones in Comparative Law*. Cairo: Dar Al-Nahda Al-Arabiya, p. 45

⁽¹⁸⁾Smith, J. (2018). *International Trade and Customs Law: A Historical Analysis*. Oxford: Oxford University Press, pp. 112–114

The institutionalization of free zones intensified during the eighteenth and nineteenth centuries. Gibraltar inaugurated its free zone in 1704, followed by Singapore in 1819 and Hong Kong in 1842. In continental Europe, French legislation in 1938 formally authorized the creation of free zones⁽¹⁹⁾. In the Arab region, Egypt was the pioneer with the establishment of the Port Said Free Zone in 1902, pursuant to an agreement between the Egyptian government and the Suez Canal Company. This agreement granted extensive customs exemptions on incoming goods to facilitate port maintenance and expansion. Later, the first codified legislation regulating free zones in Egypt was enacted through Law No. 306 of 1952, which aimed to reduce barriers on international commerce and encourage transit trade as well as light industries under minimal customs procedures⁽²⁰⁾.

The liberalization policy of the 1970s reinforced this trajectory in Egypt, as nine new free zones were established near strategic seaports and airports. Contemporary legal governance is embedded in Investment Law No. 72 of 2017, as amended by Law No. 141 of 2019, which dedicates Chapter Four of Part Three to the regulation of free zones in Egypt⁽²¹⁾.

Jordan adopted a similar framework by enacting the Free Zones Corporation Law in 1984, resulting in the creation of free zones in Aqaba, Zarqa, Sahab Industrial City, Queen Alia International Airport, and additional sites across the kingdom⁽²²⁾. Syria, in turn, inaugurated its first free zone in Damascus in 1952 and later consolidated regulation under Law No. 18 of 1971, which established the Public Establishment for Free Zones.

⁽¹⁹⁾Johnson, R. (2015). *Customs Law and Free Ports: European Perspectives*. Cambridge: Cambridge University Press, p. 203

⁽²⁰⁾Hassan, M. (2005). *Free Zones in Egyptian Law: A Legal and Economic Study*. Cairo: Dar Al-Fikr Al-Qanuni, pp. 88–90

⁽²¹⁾Egyptian Ministry of Investment. (2019). *Investment Law No. 72 of 2017 and Its Amendments*. Cairo: Official Gazette, p. 57

⁽²²⁾Abu-Hamdan, K. (2012). *Free Zones and Investment Law in Jordan*. Amman: Dar Wael, p. 144

This legislative framework was reinforced by Decree No. 84 of 1972 and Legislative Decree No. 40 of 2003, expanding activities to Aleppo, Latakia, Tartous, and Damascus International Airport, among others⁽²³⁾ .

In Iraq, efforts to introduce free zones began in the late 1950s. A pivotal moment occurred with Revolutionary Command Council Resolution No. 173 of 1969, which amended the 1931 Customs Law, permitting the establishment of free zones through ministerial decisions. The first Iraqi free zone was subsequently launched at the port of Umm Qasr, with mixed investments from the Iraqi state, Arab companies, and French partners. Subsequent legislation, including Law No. 3 of 1998 and Law No. 1 of 1999, facilitated the expansion of free zones in Khor Al-Zubair, Nineveh, and Al-Qaim. This integration into international trade facilitation frameworks was further codified in Customs Law No. 23 of 1984, as amended, which allowed for certain territories to be excluded from the customs regime by ministerial decree⁽²⁴⁾ .

⁽²³⁾Khalil, S. (2010). Syrian Economic Law: Free Zones and Investment. Damascus: Damascus University Press, pp. 221–223

⁽²⁴⁾Ismael, T. (2017). Trade Liberalization and Free Zones in Iraq: A Legal Assessment. Baghdad: Al-Mustansiriya University Press, pp. 167–170

Chapter Two: Characteristics and Classifications of Free Zones

In this chapter, the legal and economic dimensions of free zones will be addressed by examining their characteristics and classifications. The discussion will be divided into two main **Sections**. The first **Section** will analyze the fundamental **Characteristics of Free Zones**, while the second **Section** will present the **Classifications of Free Zones**.

Section One:

Characteristics of Free Zones

Scholars emphasize that free zones are endowed with unique attributes and legal features depending on their type and organizational framework. They are recognized as global investment areas accessible to all economic operators regardless of nationality, and all operators within them are granted equal rights, privileges, and obligations, whether domestic or foreign⁽²⁵⁾. Importantly, they are characterized by efficiency, simplicity, and flexibility in administrative procedures, as well as independence from the host country's customs territory, which allows transactions conducted within these zones to remain unrestricted by the conventional customs legislation of the host state⁽²⁶⁾.

Another essential feature is that free zones operate under a distinctive customs and tax regime, offering numerous exemptions and incentives to investors. They are also geographically demarcated, subject to the sovereignty of the host state for administrative and security purposes, yet

⁽²⁵⁾Osuir, A. (2005). Free Trade Zones: A Legal and Economic Analysis. Cairo: Dar Al-Nahda Al-Arabiya, p. 112

⁽²⁶⁾

projects within them are treated as if they were outside the sovereign borders⁽²⁷⁾ .

Finally, host countries typically provide these zones with robust infrastructure and service facilities to create a conducive climate for investment⁽²⁸⁾ .

Requirement One: The Role of Free Zones in Investment

Free zones encourage foreign direct investment (FDI) by offering exemptions from taxes, tariffs, and export-import restrictions, in addition to providing low-cost labor and modern infrastructure in energy, transport, and communications. These benefits substantially reduce investment costs and incentivize capital inflows [Andraos, M. (2010). *Investment Incentives and Free Zones: A Comparative Study*. Beirut: Arab Economic Research Institute, p. 134]. Moreover, foreign investment contributes to technological advancement and competitiveness in both local and global markets⁽²⁹⁾ .

Requirement Two: The Role of Free Zones in Employment and Unemployment Reduction

By attracting new projects and technology-driven enterprises, free zones help generate employment opportunities, thereby mitigating unemployment rates and increasing individual income levels. This dynamic is particularly significant in states suffering from structural unemployment, as free zones absorb large segments of the unemployed population⁽³⁰⁾ .

⁽²⁷⁾Farole, T. (2011). *Special Economic Zones in Africa: Comparing Performance and Learning from Global Experience*. Washington, DC: World Bank, p. 76

⁽²⁸⁾UNCTAD. (2019). *World Investment Report 2019: Special Economic Zones*. Geneva: United Nations, p. 89

⁽²⁹⁾OECD. (2020). *FDI in Figures: Global Investment Trends*. Paris: OECD Publishing, p. 22

⁽³⁰⁾ILO. (2015). *Employment Impacts of Special Economic Zones: Evidence from Developing Countries*. Geneva: International Labour Organization, p. 53

Requirement Three: The Role of Free Zones in GDP and National Income

Investment in free zones generates added value by enhancing the productivity of local factors, particularly labor and raw materials. This increases output, wages, and local consumption, thereby contributing positively to GDP growth and national income⁽³¹⁾. Furthermore, when export contributions from these projects exceed import leakages, national income experiences a net positive effect⁽³²⁾.

Requirement Four: The Role of Free Zones in the Trade Balance and Exports

Export-oriented free zones significantly impact national exports, strengthening both visible and invisible balances of trade. While production leakage into local markets may reduce net export volumes, the presence of transit trade, logistics, and related services (e.g., shipping, insurance, and finance) boosts the services balance and strengthens the current account⁽³³⁾. However, the net impact must consider foreign remittances and profit repatriation by foreign investors⁽³⁴⁾.

Requirement Five: The Role of Free Zones in Technological Development

Free zones facilitate knowledge transfer by attracting foreign firms with advanced technological expertise, production techniques, and export-oriented know-how. This indirectly stimulates domestic industries to

⁽³¹⁾Hamada, K. (2007). *Economic Zones and National Development Strategies*. Tokyo: Japan Economic Policy Center, p. 67

⁽³²⁾UNIDO. (2013). *Industrial Development Report: Sustaining Employment Growth*. Vienna: UNIDO, p. 102

⁽³³⁾Warr, P. (1989). *Export Processing Zones: The Economics of Enclave Manufacturing*. *World Bank Research Observer*, 4(1), p. 79

⁽³⁴⁾Zeng, D. (2016). *Global Experiences with Special Economic Zones: Focus on China and Africa*. Washington, DC: World Bank, p. 55

expand into export markets by adopting acquired skills and practices ⁽³⁵⁾ . Consequently, free zones serve as catalysts for technological diffusion and innovation within host economies⁽³⁶⁾ .

Section Two:

Classifications of Free Zones

The significance of free zones has increased considerably in the global economic order. They have become pivotal instruments for attracting foreign direct investment (FDI), mobilizing both foreign and domestic capital, facilitating trade exchange, and stimulating comprehensive development across industrial, commercial, and service sectors⁽³⁷⁾ . Scholars and practitioners have proposed different approaches to classify free zones. This **Section** will address the two prevailing schools of thought regarding their classifications.

Requirement One: The First Opinion – General and Private Free Zones

According to Al-Zubaidi, the first opinion divides free zones into two main categories: **General Free Zones** and **Private Free Zones**⁽³⁸⁾ .

General Free Zones (Multi-Project Zones)

1. Free Cities and Ports

These zones have developed primarily due to their geographical positioning along international trade routes. Their operations include transit trade, storage, packaging, re-export, and shipping activities. Such

⁽³⁵⁾Madani, D. (1999). A Review of the Role and Impact of Export Processing Zones. World Bank Policy Research Paper No. 2238, p. 33

⁽³⁶⁾UNCTAD. (2015). World Investment Report 2015: Reforming International Investment Governance. Geneva: United Nations, p. 121

⁽³⁷⁾UNCTAD. (2019). World Investment Report: Special Economic Zones. Geneva: United Nations, p. 112

⁽³⁸⁾Al-Zubaidi, H. (2015). Free Trade Zones and Economic Growth. Amman: Dar Al-Fikr, p. 77

zones thrive particularly in cities endowed with diversified services, advanced infrastructure, and a favorable investment climate⁽³⁹⁾ .

2. Free Trade Zones

This traditional classification has evolved alongside the expansion of global trade. Activities include importing goods from abroad or from domestic sources for packaging, repackaging, or minor modifications without altering the substance of the products. These goods are subsequently exported abroad or redistributed domestically depending on market demand ⁽⁴⁰⁾.

3. Special Economic Zones (SEZs)

Unlike enclosed free areas, SEZs are integrated urban districts encompassing social and economic functions of a normal city. Their defining feature is administrative decentralization, as investment decisions are often made outside the central government's direct control. They may also finance their infrastructure through revenues generated by fees and profits from locally managed projects⁽⁴¹⁾ .

4. Industrial Free Zones

Established to respond to diversified economic needs, these zones emphasize industrial operations such as assembly, refining, processing, or conversion. The output is then either exported abroad or circulated domestically to satisfy local demand⁽⁴²⁾ .

5. Commercial and Industrial Free Zones

⁽³⁹⁾Farole, T. (2011). Special Economic Zones in Africa. Washington, DC: World Bank, p. 145

⁽⁴⁰⁾Warr, P. (1989). Export Processing Zones. World Bank Research Observer, 4(1), p. 62

⁽⁴¹⁾Zeng, D. (2016). Global Experiences with Special Economic Zones. Washington, DC: World Bank, p. 93

⁽⁴²⁾Osuirir, A. (2005). Free Trade Zones: Legal and Economic Dimensions. Cairo: Dar Al-Nahda, p. 211

This modern hybrid classification combines features of both commercial and industrial free zones. Given the scale and sophistication of projects within them, they require large areas, substantial infrastructure, and significant incentives. They are particularly significant in attracting both domestic and foreign capital⁽⁴³⁾ .

Private Free Zones

These zones are legally recognized projects treated as free zones in terms of tax and customs exemptions, irrespective of ownership or geographical location. Unlike general zones, the state is not obligated to provide them with infrastructure or services⁽⁴⁴⁾ .

Requirement Two: The Second Opinion – Functional Classifications

The second opinion, as presented by Al-Saadoun and Rafeeq, categorizes free zones according to their functional objectives. These include:

1. Export Processing Zones (EPZs)

These zones provide the facilities for processing imported goods without subjecting them to taxation or customs duties. Activities include packaging, labeling, sorting, and retailing, often linked with transit trade industries such as finance, transportation, and insurance. Nevertheless, scholars highlight their limitations, noting that the low added value of their operations contributes little to host economies and creates only marginal employment opportunities⁽⁴⁵⁾ .

2. Export Free Zones

⁽⁴³⁾Andraos, M. (2010). Investment Incentives and Free Zones. Beirut: Arab Economic Research Institute, p. 188

⁽⁴⁴⁾Al-Saadoun, S. & Rafeeq, M. (2017). Legal Frameworks of Free Zones. Riyadh: Arab Legal Center, p. 56

⁽⁴⁵⁾Andraos, M. (2008). Challenges of Free Zones in the Arab World. Beirut: Dar Al-Maaref, p. 141

Al-Ashmawy underlines that these zones facilitate the importation of raw materials and production components exempt from duties and taxes. They promote manufactured exports, industrial development, job creation, competitiveness, and foreign exchange inflows⁽⁴⁶⁾. However, empirical evidence shows that despite their advantages—tax relief, modern infrastructure, and low labor costs—many such zones fail due to poor management, inadequate site selection, and unstable political or economic conditions⁽⁴⁷⁾ .

3. Export-Import Free Zones

These hybrid zones serve dual functions as both export centers and depots for imported goods, which are exempt from duties within the zone but subject to tariffs once released into the domestic market. Critics argue that many of these zones have deviated from their original export-oriented objectives, as investors often prioritize easier, less costly domestic sales over international trade⁽⁴⁸⁾ .

⁽⁴⁶⁾Al-Ashmawy, K. (2024). Export-Oriented Zones and Global Trade. Cairo: Al-Shorouk Publishing, p. 204

⁽⁴⁷⁾OECD. (2020). FDI in Figures. Paris: OECD Publishing, p. 66

⁽⁴⁸⁾Osuir, A. (2005). Free Trade Zones: Legal and Economic Dimensions. Cairo: Dar Al-Nahda, p. 245

Chapter Three: Free Duties in Iraq in Light of Contemporary Economic Developments

The significance of free duties in Iraq has substantially increased in recent years, attracting international attention and becoming a principal mechanism for both attracting investors and localizing investments in various countries globally. Free duties occupy a prominent position in economic development due to their role in enhancing export capacity, stimulating trade, and contributing to the development of foreign exchange reserves. Additionally, they play a critical role in reducing unemployment, facilitating technology transfer, and promoting knowledge acquisition within the host country⁽⁴⁹⁾ .

In Iraq, there are currently **three primary free duties**: Mosul, Basra, and Anbar. These zones operate under the framework of the **General Authority for Free Zones Law No. 3 of 1998**, which authorizes all commercial, industrial, and service activities within the zones, with specific prohibitions. Prohibited activities include environmentally polluting industries, materials harmful to public health, toxic substances, coin production, counterfeiting or forgery of currency, and the distribution of materials contrary to public morality, such as inappropriate books and tapes⁽⁵⁰⁾ .

The law categorizes activities within free zones into **production, consumer, assembly, manufacturing, and repackaging operations**, as well as storage, re-export, trade, and the provision of services including transportation, banking, insurance, and reinsurance. It also encompasses auxiliary and complementary professional services. Operational

⁽⁴⁹⁾Ministry of Finance, Iraq, Rationale for Free Duties in Iraq, Baghdad: Ministry of Finance Publications, 1998, p. 12

⁽⁵⁰⁾General Authority for Free Zones, Iraq, Law No. 3 for Free Zones, Baghdad: Government Printing Office, 1998, p. 3

procedures are structured through the **leasing of land and facilities by the Authority** to investors—whether companies or individuals, Iraqi, Arab, or foreign—via investment contracts whose duration is contingent on the type of project⁽⁵¹⁾ .

This chapter addresses the free duties in Iraq through three sections:

Section One:

Economic and Social Impacts of Free Duties

Al-Ani (2002) emphasizes that countries with free duties aim not only at generating commercial profits but also at achieving broader economic and social objectives at both national and local levels. Consequently, free duties serve as a vital instrument for **economic development and structural consolidation** [Al-Ani, M., *Economic and Social Impacts of Free Zones in Iraq*, Baghdad: University of Baghdad Press, 2002, p. 46].

1. Financial Impacts

Free zones represent a **novel and significant source of state revenue**. Land leasing, fee collection, and investor-paid service charges within these zones have proven highly effective. Data from the General Authority for Free Zones indicate that revenues between 2004 and 2010 were predominantly derived from **Mosul (Fleilf) and Khor Al-Zubair**, while the zone in Al-Qaim, Anbar, generated negligible revenue due to prolonged closure during military occupation (2003–2008) and ongoing rehabilitation. Mosul remains the **leading revenue-generating zone**, followed by Khor Al-Zubair ⁽⁵²⁾.

2. Investment Impacts

⁽⁵¹⁾Al-Ani, M., *Economic and Social Impacts of Free Zones in Iraq*, Baghdad: University of Baghdad Press, 2002, p. 45

⁽⁵²⁾Al-Zubaidi, K., *Financial Dynamics of Free Zones: The Iraqi Experience*, Baghdad: Iraqi Ministry of Finance, 2008, p. 78; General Authority for Free Zones, Iraq, Law No. 3 for Free Zones, Baghdad: Government Printing Office, 1998, p. 22

Free zones facilitate investment through extended industrial project durations (25 years) and commercial project durations (15 years), with options for renewal. Investors retain full or partial control over projects without restrictions on workforce composition, and foreign investors are not required to partner locally. These zones also provide competitive wage structures and continuously updated infrastructure to facilitate investment. Statistical data indicate that **commercial activities dominate**, followed by industrial projects, with service activities ranking third. Iraqi investors show greater participation than foreign investors⁽⁵³⁾ .

3. Social Impacts

Free zones contribute to **job creation and unemployment reduction**. Iraqi unemployment remains high, exceeding 18%, with widespread disguised unemployment in public institutions. While the general investment climate is challenging, free duties represent a potential mechanism to alleviate unemployment. However, data from 2006–2012 indicate minimal growth in workforce numbers within these zones⁽⁵⁴⁾ .

Section Two: Elements for the Success of Free Duties

Iraq possesses several strategic and structural elements that qualify it to be among the most significant countries hosting free duties capable of attracting domestic and foreign investors. These elements, as highlighted by Radhi (2004), encompass geographic, economic, legal, and infrastructural factors that collectively enhance the attractiveness and operational efficiency of free duties in Iraq⁽⁵⁵⁾ .

⁽⁵³⁾Fadhel, R., & Jawad, K., Investment Opportunities in Iraqi Free Zones, Baghdad: Iraqi Economic Studies Center, 2011, p. 101–102

⁽⁵⁴⁾Al-Basri, H., Labor Market and Free Zones in Iraq, Basra: Basra University Press, 2012, p. 33–34

⁽⁵⁵⁾Radhi, H., Strategic Advantages of Iraqi Free Zones, Baghdad: Iraqi Ministry of Trade Publications, 2004, p. 57

1. Geographical Location

Iraq occupies a **strategically central location** connecting the Near East to global markets. Its proximity to the Arabian Gulf enhances its role as a critical node in international trade routes linking the Middle East to Europe and other global regions. This strategic position is further reinforced by the presence of **Iraqi ports, land and border crossings, international airports, and railway networks**, which collectively position Iraq's free duties as pivotal nodes in regional and international trade⁽⁵⁶⁾ .

2. Economic Resources

Iraq's **natural resource endowment** constitutes a major element supporting the success of its free duties. The country holds the **second-largest oil reserves globally** and ranks eleventh in natural gas production. These resources serve as inputs for various industrial sectors, including the production of fertilizers, petrochemicals, and raw materials such as phosphorus, salts, iron, in addition to animal and agricultural products. Moreover, Iraq possesses extensive **arable land**, enabling both industrial and agricultural investment opportunities⁽⁵⁷⁾ .

3. Market Size

Iraq's internal market has grown significantly, driven by **rising per capita income and increased consumer spending**. Furthermore, Iraqi regions hosting free duties are well-positioned to access neighboring foreign markets, including **GCC countries, Iran, Jordan, Turkey, and Syria**, with potential expansion to European and Asian markets. These markets enhance the **transit trade potential** of Iraq, creating significant

⁽⁵⁶⁾Radhi, H., Strategic Advantages of Iraqi Free Zones, Baghdad: Iraqi Ministry of Trade Publications, 2004, p. 59

⁽⁵⁷⁾Ministry of Planning, Iraq, National Economic Resources Overview, Baghdad: Government Printing Office, 2003, p. 42

opportunities for investors seeking regional and international trade advantages⁽⁵⁸⁾ .

4. Labor Force

Iraq provides a **skilled labor force** comprising university graduates and technical institute specialists with expertise across multiple disciplines. Labor costs in Iraq remain relatively low compared to foreign markets, reducing operational expenditures for investors and obviating the need to import specialized labor from abroad⁽⁵⁹⁾ .

5. Legislative and Legal Framework

The **legal and regulatory environment** governing Iraqi free duties has been pivotal in attracting investment. General legislation, complemented by free-duty-specific laws, provides **incentives, exemptions, and guarantees** for investors. The legislation ensures **contracting flexibility, simplified operational procedures, and competitive advantages** relative to neighboring regions, thereby enhancing the overall investment climate⁽⁶⁰⁾ .

6. Infrastructure and Services

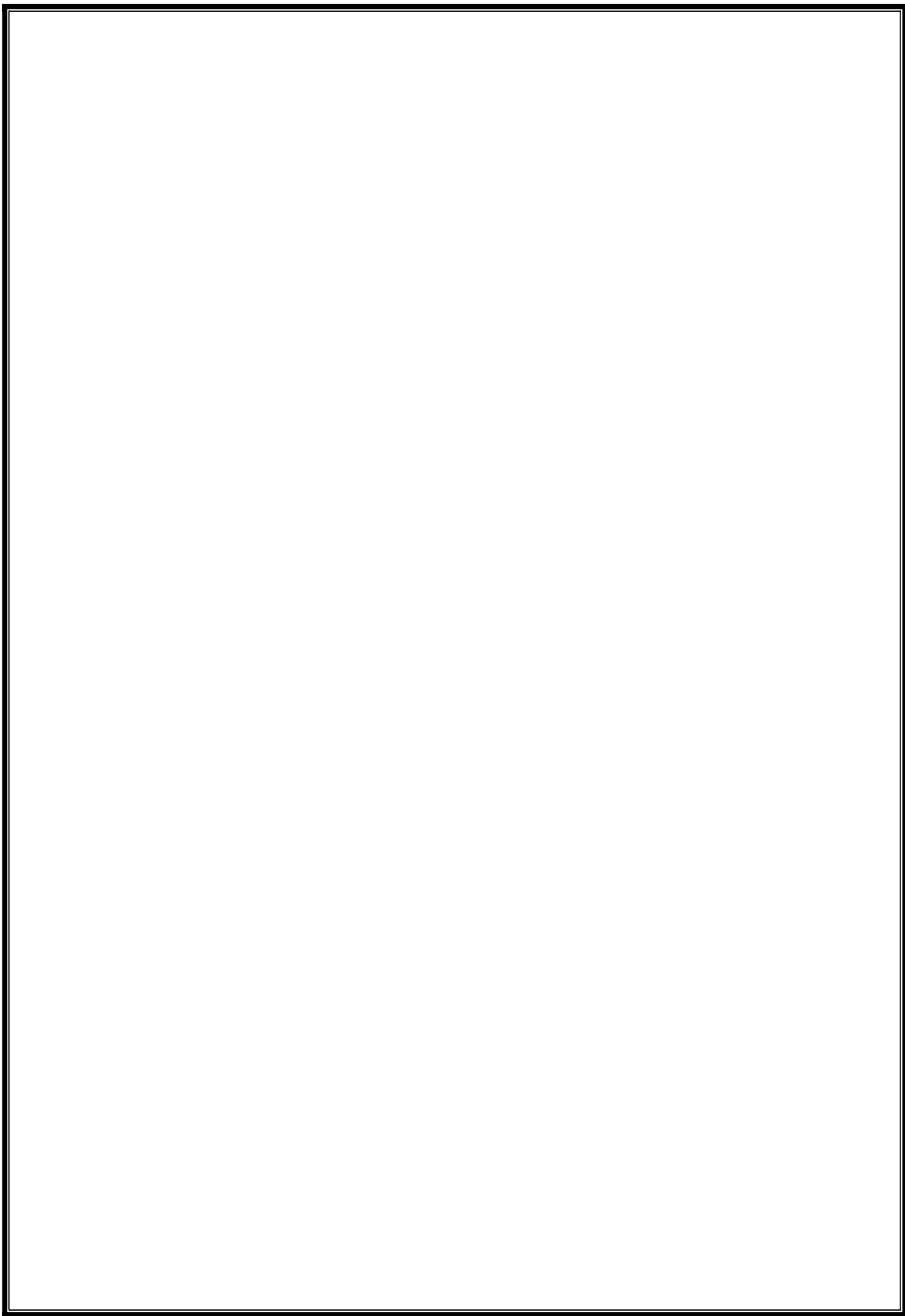
The success of free duties in Iraq is supported by **well-developed basic infrastructure**, including water supply, electricity, sewage networks, and internal and external road systems connecting the zones to surrounding regions. The availability of these services ensures the smooth functioning of invested projects and reflects the Authority's ongoing commitment to infrastructure development⁽⁶¹⁾ .

⁽⁵⁸⁾Fadhel, R., & Jawad, K., Investment Opportunities in Iraqi Free Zones, Baghdad: Iraqi Economic Studies Center, 2011, p. 89

⁽⁵⁹⁾Al-Basri, H., Labor Market and Free Zones in Iraq, Basra: Basra University Press, 2012, p. 41

⁽⁶⁰⁾General Authority for Free Zones, Iraq, Law No. 3 for Free Zones, Baghdad: Government Printing Office, 1998, p. 15

⁽⁶¹⁾Ministry of Housing and Public Works, Iraq, Infrastructure Development Reports, Baghdad: Government Printing Office, 2005, p. 33



7. Cost Advantages

One of the most significant features of investing in Iraqi free duties is **low operational and investment costs**. The disparity between local and foreign currency exchange rates reduces the cost of local production inputs, services, and intermediate goods. Additionally, proximity to raw materials, services, and local and international markets reduces transportation expenses. Investment fees within these zones are also **competitive compared to neighboring countries**, further enhancing their attractiveness⁽⁶²⁾.

8. Land Allocation for Investment

The **Free Duties Authority** owns extensive lands strategically designated for investment projects and can allocate additional areas throughout Iraq as required. Ownership by the Authority facilitates **flexible and streamlined land allocation processes**, allowing investors to establish projects without navigating multiple governmental entities ⁽⁶³⁾.

Section Three:

Means of Developing Free Duties in Iraq

Developing free duties in Iraq requires a **multi-dimensional approach**, integrating legislative, infrastructural, administrative, and investment measures to align these zones with contemporary global economic developments. The Iraqi government, through the General Authority for Free Zones, has initiated several reforms to **revise Law No. 3 of 1998** and prepare complementary regulations to enhance investment facilitation within these zones⁽⁶⁴⁾.

⁽⁶²⁾Al-Zubaidi, K., Financial Dynamics of Free Zones: The Iraqi Experience, Baghdad: Iraqi Ministry of Finance, 2008, p. 82

⁽⁶³⁾Fadhel, R., & Jawad, K., Investment Opportunities in Iraqi Free Zones, Baghdad: Iraqi Economic Studies Center, 2011, p. 95

⁽⁶⁴⁾Ministry of Finance, Iraq, Law No. 3 of 1998 on Free Zones, Baghdad: Government Printing Office, 1998, p. 12

1. Legislative and Regulatory Reforms

Iraq has focused on **activating laws and regulations** governing investment in free duties in accordance with global standards. Amendments have been introduced to procedural instructions to streamline investor interaction and harmonize operations with contemporary trends in global trade, investment, and capital mobility. These reforms aim to **reduce bureaucratic complexity**, minimize duplication, and ensure investors understand which authority is responsible for approving investments⁽⁶⁵⁾ .

2. Institutional Unification and Coordination

The **multiplicity of entities** responsible for investment decisions has historically caused administrative bottlenecks and confusion for foreign investors. Thus, unifying decision-making authority under a single body is a primary strategy for developing free duties. Moreover, coordination between the General Authority for Free Zones and supporting agencies—such as the Tax Authority, Customs Administration, Land Transport Authority, and Maritime Agencies—is conducted through joint working mechanisms to ensure **smooth operational flows** in accordance with Iraqi law⁽⁶⁶⁾ .

3. Infrastructure Development

Enhancing infrastructure is a critical element in developing free duties. The **rehabilitation of the Al-Qaim Free Zone** following its handover from military control in 2008 demonstrates Iraq's commitment to upgrading facilities. Modernization of **Khor Al-Zubair and Umm Qasr ports**, including advanced warehouses, wharves, and cranes, is essential to reduce cargo handling delays and improve services⁽⁶⁷⁾ .

⁽⁶⁵⁾Ali, A., & Subaih, M., Development of Free Zones in Iraq, Baghdad: University of Baghdad Press, 2014, p. 77

⁽⁶⁶⁾Ali, A., & Subaih, M., 2014, p. 79

⁽⁶⁷⁾Ali, A., & Subaih, M., 2014, p. 83

4. Activation of Transit Trade and Industrial Investment

Iraq's **strategic geographic location** enhances the role of free duties in transit trade, serving as a gateway to regional and international markets. Industrial investment in these zones is foundational for sustainable economic development, supporting trade facilitation, technology localization, and employment creation. Industrial activities are considered a leading sector in free duties, with commercial and service activities following⁽⁶⁸⁾.

5. Technology and Administrative Efficiency

Modernizing information systems and implementing **electronic data exchange** are necessary for operational efficiency. Free duty directorates should be granted **broad administrative powers** to expedite procedures and autonomously make investment-related decisions. Establishing a **single service complex** consolidating all investor-related departments is recommended to reduce redundancies and enhance transparency⁽⁶⁹⁾.

6. Learning from Regional Experiences

Other Arab countries offer valuable lessons for Iraq. **Egyptian free zones** provide complete exemptions from taxes and fees on industrial and commercial project profits for the project's duration and allow unrestricted profit repatriation. Similarly, **Jordanian free duties** centralize investment licensing, registration, and approvals under the Jordan Free Zones Corporation to streamline investor procedures⁽⁷⁰⁾.

The **UAE model** illustrates the importance of strategic location, modern infrastructure, integrated air and sea transport systems, advanced

⁽⁶⁸⁾Fadhel, R., & Jawad, K., Investment Opportunities in Iraqi Free Zones, Baghdad: Iraqi Economic Studies Center, 2011, p. 101

⁽⁶⁹⁾Ali, A., & Subaih, M., 2014, p. 85

⁽⁷⁰⁾Al-Jadawi, S., Free Zones in the Arab World, Cairo: Arab Research Institute, 2005, p. 34; Ministry of Finance, Jordan Free Zones Corporation, Annual Report 2003, Amman: Jordan Government Press, 2003, p. 21

ICT, administrative independence, transparency, and efficiency in free zone management⁽⁷¹⁾ .

7. Bilateral Cooperation Protocols

The General Authority for Free Duties has signed multiple **cooperation protocols** with neighboring countries to attract foreign investments and enhance economic collaboration:

1. **Iraq–Jordan Protocol (2009):** Establishment of a joint free zone in Karameh covering 2,000 dunums, with potential expansion, and coordination with the King Hussein Development Zone in Mafra⁽⁷²⁾ .
2. **Iraq–Syria Protocol (2009):** Commitment to exchange expertise, conduct joint feasibility studies, facilitate transport, and form joint implementation committees⁽⁷³⁾ .
3. **Iraq–Iran Protocol (2010):** Exchange of delegations and formation of joint committees to identify and develop a shared free zone⁽⁷⁴⁾ .
4. **Iraq–Turkey Protocol (2009):** Bilateral consultations to establish free duties, exchange experts and businessmen, and share legislation information⁽⁷⁵⁾ .

8. Future Prospects for Free Duties in Iraq

To achieve the objectives of **Law No. 3 of 1998**, including economic and social development, technology transfer, job creation, and expansion of trade and foreign currency inflows, Iraq should consider establishing additional free duties in other governorates. A **two-stage mechanism** is proposed:

⁽⁷¹⁾ESCWA, Free Zones Development, Beirut: United Nations, 1995, p. 45; ESCWA, Free Zones Evaluation, Beirut: United Nations, 2001, p. 53

⁽⁷²⁾Fadhel, R., & Jawad, K., 2011, p. 108

⁽⁷³⁾Fadhel, R., & Jawad, K., 2011, p. 109

⁽⁷⁴⁾Fadhel, R., & Jawad, K., 2011, p. 110

⁽⁷⁵⁾Fadhel, R., & Jawad, K., 2011, p. 111

• **Stage One:** Coordination between the General Authority for Free Duties and governorates to allocate large land plots (5–10 km²), define suitable project types, and link services to regional infrastructure⁽⁷⁶⁾ .

• **Stage Two:** Collaboration with the National Investment Commission and international organizations to invite experienced investors for infrastructure development, followed by leasing plots and buildings, ideally under **public-private partnership contracts**⁽⁷⁷⁾ .

⁽⁷⁶⁾Ali, A., & Subaih, M., 2014, p. 90

⁽⁷⁷⁾Ali, A., & Subaih, M., 2014, p. 91

Conclusion

By examining the concept of free duties in light of contemporary economic developments, with Iraq as a case study, and based on the previously stated research problem and hypothesis, several conclusions and recommendations can be drawn to improve the status and performance of these duties in achieving their intended objectives.

1. Conclusions

1. Free duties operate independently of standard customs restrictions and laws, being instead subject to specific tax laws and regulations, while remaining under the sovereignty of the state within its territorial boundaries.
2. A variety of goods and commodities are allowed entry into free duties, provided they are not legally prohibited, such as materials harmful to public health, toxic substances, and inappropriate media. Both private sector projects and joint ventures are actively located within these zones.
3. No comprehensive and universally accepted definition of free duties exists, as most definitions rely primarily on describing the physical and operational boundaries of the zones.
4. The diversity of economic activities conducted within free duties leads to differences in their types, forms, and categories, reflecting the variety of operations within the zones.
5. Free duties are distinct from free trade zones and duty-free markets, each governed by its own legal and operational framework.
6. Free duties serve as a critical mechanism for attracting investment and localizing capital, contributing significantly to export growth, production expansion, facilitation of trade, development of national

resources, reduction of unemployment, technology localization, and knowledge acquisition.

7. The successful development of free duties depends on the presence of essential foundational components; any deficiency in these elements could impede the zones' growth and effectiveness.
8. Iraq currently operates three free duties—in Mosul, Basra, and Anbar—under the General Authority for Free Duties Law No. (3) of 1998. These zones have achieved varying levels of revenue and investment attraction, with Mosul leading, followed by Basra. Anbar ranks lowest due to the impact of previous military operations. It is also noted that local investments exceed those from foreign or Arab investors, with Mosul and Basra leading in economic project activity.
9. The General Authority for Free Duties has established several cooperation agreements and memoranda of understanding with Arab and regional countries to regulate and enhance the operations of these zones.

2. Recommendations

1. Relevant ministries and departments should provide full technical, administrative, and logistical support to free duties. Ministries such as Foreign Affairs should enhance international cooperation and leverage bilateral agreements to attract investment projects, while Ministries of Information should support promotion and publicity efforts.
2. Develop specialized personnel for free duties across all economic sectors through additional training, both domestically and internationally, particularly in investment promotion, negotiation, and persuasion skills. Grants, especially for investment, should be allocated to enhance infrastructure and capacity, thereby increasing attractiveness to investors.

3. Strengthen coordination between the General Authority for Free Duties and the National Investment Commission to promote investment, attract capital, and resolve operational challenges with other governmental entities, particularly regarding customs procedures.
4. Benefit from successful experiences of other Arab countries in managing free duties, transferring these lessons to Iraq, and leveraging legal, geographical, and economic advantages to establish additional free duties in other governorates to attract foreign, Arab, and local investment.
5. Unify investment decision-making bodies under a single entity and establish a service complex encompassing all departments and directorates related to free duties to streamline operations and facilitate investor interactions.
6. Coordinate with neighboring countries to create a union for Arab free duties, enabling knowledge sharing, access to relevant data, and the application of advanced technological tools in managing these zones efficiently.

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