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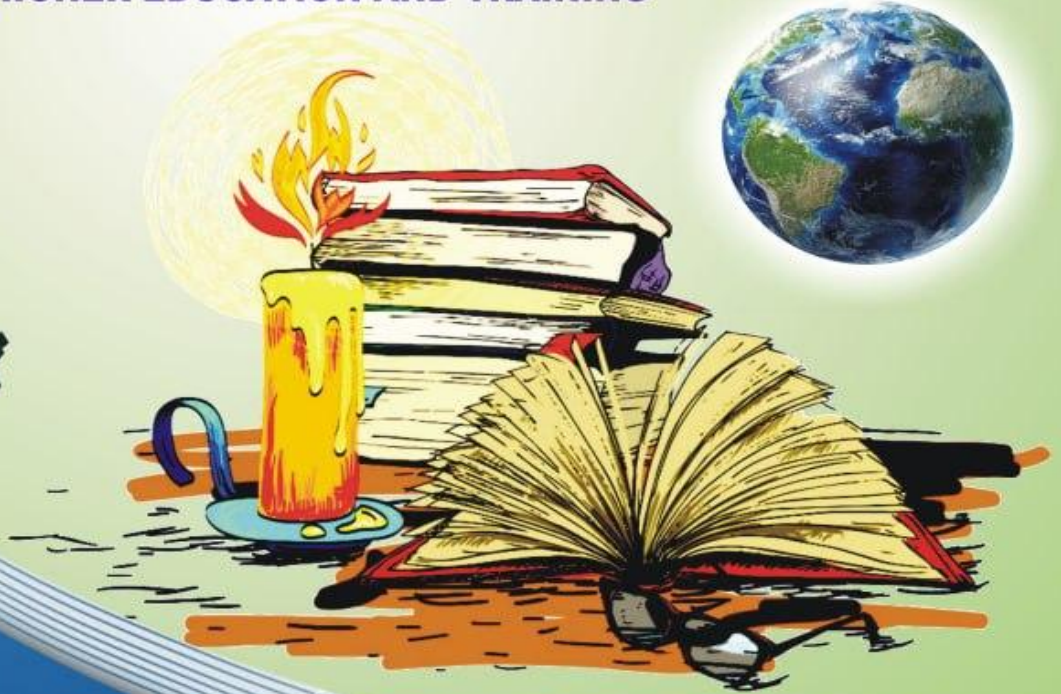
المجلة الأمريكية الدولية للعلوم الإنسانية والاجتماعية

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للتعليم العالي والتدريب

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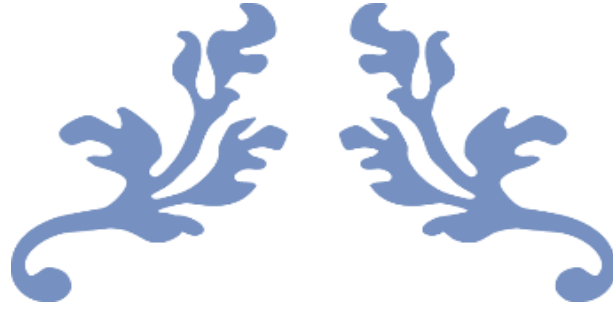
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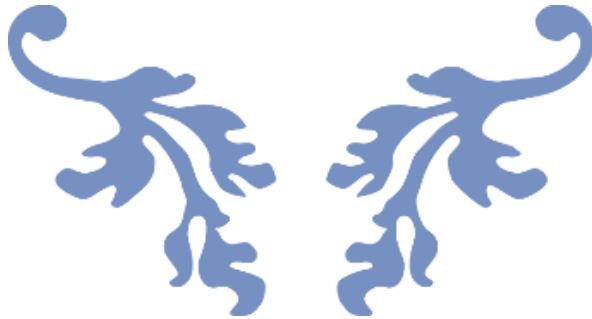
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مقال العرو



بسم الله الرحمن الرحيم ، الحمد لله على فضله ونعمته ، والصلاة والسلام على رسوله الكريم وآله ، أما بعد

في العدد العاشر من المجلة الأمريكية الدولية للعلوم الإنسانية والاجتماعية ضمّ عددا من البحوث القيمة ذات المعيار العلمي العالي بما تحمله من قدرات معرفية وعلمية أسفرت عن أقلام باحثين لهم منزلتهم العلمية والعملية في حقول تخصصهم ؛ لذا سعت المجلة على أن تضمّ في عدد هذا العدد النوعي من البحوث ، وليس الكمي ، فالغاية هو طرح الأفكار العلمية المتميزة للعالم القارئ.

لذا دأبت هيئة التحرير على تطبيق معايير التقييم العلمية شأنها بذلك شأن المجالات الرصينة المثيلة في حقل التخصص والنشر العالمي ، فعرضت البحوث على محكمين لهم مكانتهم العلمية في فضاءهم العلمي ، ويعودون لجنسيات مختلفة ، ومن جامعات متباينة ، منها الجامعات الحكومية التي ترجع بمرجعيتها إلى بلدان العالم المختلفة ، فضلا عن الاستعانة بخبراء من جامعات خاصة اثبتوا بشكل علمي أنهم أهل للتحكيم واطلاق الحكم على علمية البحث المقدم للمجلة ، وصلاحيته للنشر.

حرصت هيئة التحرير على عرض البحث المقدم من لدن كاتب البحث على محكمين اثنين ، وتقديمه لهما ، بتوقيتات زمنية محددة ، فإن اتفق المحكمان على صلاحية البحث ، تم تحويله إلى مرحلة التنضيد والنشر ، بعد التأكد من دقة تطبيق تعليمات النشر الخاصة بالمجلة . وإن اختلف المحكمان في التقييم المطلق على البحث المقدم ، حول البحث لمحكم ثالث ، فإن قبله ، تم تحويله للمرحلة الثانية التنضيد والنشر ، وإن رفضه ، عندئذ يرفع البحث من قائمة البحوث المعدة للنشر.

لم يختلف منهج هيئة التحرير في آلية قبول البحوث ، وعدها للنشر عن غيرها من المجالات العلمية ؛ لأن الرصانة العلمية هو هدفها الذي تسعى للوصول إليه ، واعتمدت نظاما دقيقا في استقبال البحوث ، وتقديمها للمقومين ، وأشعار الباحثين بقبول النشر ، وفقا لأمر إداري يصدر عن المجلة ، يعد مستندا في صحة نشر البحث في المجلة ، مع تثبيت العدد الذي نشر فيه مذيلا بإمضاء رئيس التحرير.

احتوى هذا العدد في طياته مجموعة من البحوث تحمل موضوعات متنوعة ، ذات الطابع الإنساني والاجتماعي ، ضمن تخصص المجلة ، وكل الأفكار التي طرحت تحمل الروى العلمية وأبعادها ، والنظرية التي يؤمن بها أصحاب تلك الأفكار ، لذلك كانت المجلة دقيقة ؛ لأجل عرض تلك الأفكار من دون التدخل فيها ، مع متابعة كونها لا تؤدي إلى خلق الفوضى العلمية ، أو تحريض للعنف ، أو للتطرف العلمي والمجتمعي.

وأخيرا .. نتقدم بكل العرفان والمزدان بأريج الورد لكل الجهود العلمية والفنية والإدارية التي ساعدت ، وتضافرت لأجل أن يصدر هذا العدد ... الاحترام الممتد بالشكر .

هيئة تحرير المجلة

5/1/2022 المغرب

الملاحظة القانونية

البحوث المنشورة في المجلة لا تعبر عن وجهة نظر المجلة ، بل عن رأي كاتبها.

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Iraq's informal economy between theory and analysis**Aseel Mahmoud Lafta****MAHDI ALWAN RAHEEMAH****Wasit University Wasit University****College of Administration and Economic College of
Administration and Economic****aseelmu@uowasit.edu.iqmahdi.alwan261@gmail.com****Naeemhameed Mahood****DhiQarUniversity****naeemuni1@gmail.com****Abstract :**

The research dealt with the study of the concept of informal economics. It includes all economic activities carried out by individuals and establishments that have not been registered legally and do not fall into the calculations of national income, which leads to further misinformation and statistics, and does not give a true picture of the country's potential and thus leads to the misallocation of resources, which is a manifestation of underdevelopment. Measure it in the country despite the limited and inaccurate information and finally put in place appropriate frameworks for the possibility of reducing its percentage.

Keywords:

Informal economy, rate of economic growth, trade openness, international order, international enrollees

الاقتصاد العراقي غير الرسمي بين النظرية والتحليل

أسيل محمود لفتة

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كلية الإدارة والاقتصاد كلية الإدارة والاقتصاد

المستخلص:

تناول البحث مفهوم الاقتصاد الغير رسمي وخصائصه ، وأسباب نموه ، وآثاره ، فهو يشمل الانشطة الاقتصادية كافة التي يمارسها الافراد والمنشأة ولم يتم تسجيلها بشكل قانوني ولا تدخل ضمن حسابات الدخل القومي مما يؤدي الى مزيد من التضليل في المعلومات والاحصاءات كما لا تعطي صورة حقيقية لإمكانيات البلد وبالتالي تؤدي الى سوء توزيع الموارد وهو يعد مظهر من مظاهر التخلف . كما وقد أهتم البحث بدراسة الاقتصاد الغير رسمي في الاقتصاد العراقي ومظاهره وأسباب نموه والآثار التي ترتبت عليه لما لها من دور كبير في هدر العديد من ثروات وموارد البلد والسعي لإمكانية قياسه في البلد بالرغم من محدودية المعلومات وعدم دقتها وأخيراً وضع أطرا مناسبة لإمكانية تخفيض نسبه.

Introduction:

Economic literature indicates that the activity of the informal economy exists to different degrees and forms and varies according to the degree of growth of the country and its progress, it is a phenomenon shared by the countries of the developed and developing world, but the developing countries suffer from the high size of this economy and Iraq is one of those developing countries that suffer from the loss of its finances and wealth and the expansion of corruption in it and the entanglement of its rings while the country is going through a series of changes called for the need to talk about the informal economy (Informal Economy) in addition to the commercial openness Organized on the outside world without relying on the foundations and economic principles programmed to affect all aspects of society on the social level that the informal economy contributes to the creation of social inequality and the misallocation of wealth and resources among the members of society, and the expansion of the shadow economies contributes to the creation of negative effects on society, and the high percentages of actions carried out in secret and away from state systems and control contributes to the increase of irregularities and the recovery of informal systems, which brings about the wide destruction of the nation and its construction.

Research problem:

Despite Iraq's wealth and multiple resources, it cannot achieve good growth rates because it falls within high levels in the informal economy, so it is scientific honesty as researchers to address this economy and try to put in place the necessary frameworks to alleviate it .

goal of The the research:

The research aims to highlight the informal economy and its concepts and characteristics and to know the level of the Iraqi economy of the informal economy and the reasons for its growth and manifestations

Research hypothesis:

The research is based on the premise that the state follows a clear strategy in the optimal and efficient exploitation of available resources and wealth and its activation within the official economy that would raise the level of the Iraqi economy internationally.

First: The concept of informal economy:

In order to define an accurate and clear definition of the informal economy, it is necessary to identify the many terms expressed and the various expressions, including Hidden Economy, Shadaw Economy, Submerged Economy, or Back Door Economy. All of these terms indicate this type of economy, and the multiplicity of these terms indicates the complexity and complexity of this phenomenon, which extends to all the joints of society and can be defined. As defined by the IMF and the World Bank as 'the exchange of goods and services that are not considered to be registered in official accounts, the informal economy often escapes taxes and is back to its black market activities' (Mughniyeh, 2018:178)) and he knew that part of the GROSS National Product (GNP) that should have been included in the calculations of the national product, but for some reason it was not included in the calculations of the national economy. Accounts ' (Guttmann,1977:24) The names of the informal economy can be divided according to the quality of economic activities in the following formulas (Malak al-Shari,9: 2009)

-1Economic activities that take place in the hidden economy, i.e. goods that are forbidden to deal and use, including (drug trafficking, smuggling, arms trafficking, antiquities smuggling, etc.) i.e. black economy(Black Economy)

2- Economic activities that are carried out by fraud, forgery, imitation, trademark and bribery any transaction is forbidden but goods are allowed such as (private lessons, unlicensed shops, taxis, etc.) i.e. the grey formula in the informal economy

second: estimating the size of the informal economy in Iraq

In order to estimate the size of the informal economy in Iraq, the reasons for its growth must be identified and then it can be measured .

-The reasons for the growth of the informal economy in Iraq:

Economic studies indicate that the main reason for the growth of the informal economy is due to many socio-economic and administrative factors, in terms of social poverty, the high proportion of surplus labor force for displacement and migration from the countryside to the city, or the high percentage of illegal activities from a social and economic perspective, but the political aspect is the weak management of government institutions and the spread of administrative and financial corruption, so corruption played a major role in the redistribution of wealth.

On the international level, western countries have been able to plunder the natural resources of developing countries through colonialism, and Iraq has suffered from many wars and tendencies, which has made it an arena for the rise of operations that take place outside the legal framework, and thus the high rates of corruption in the country and the difficulty of counting corruption in all countries. Ranging from (10) to countries that are classified as clean and (0) for countries where corruption is widespread and since corruption is hidden, they depend on different sources (Farah and others, 2013:69)

Table (1)

Rankings of different countries in Transparency International

Class	Rank	Country
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9.3	The first one.	Singapore v New Zealand - Denmark
9.2	4 th	Finland – Sweden
8.9	6 th	Canada
8.8	7:00.	Netherlands
8.7	8:00.	Australia – Switzerland
8.6	10:00	Norway
8.5	Eleventh	Iceland – Luxembourg
8.4	Thirteenth	Hong Kong
8.0	Fourteenth	Ireland
7.9	5 th	Austria – Germany
7.8	7:00.	Japan
7.7	Nineteenth	Qatar
7.6	20.	Britain
6.3	28 th	Uae
4.9	48 th	Bahrain
4.5	Fifty-four.	Kuwait
4.3	Fifty-nine.	Tunisia
3.4	Eighty-five.	Morocco
3.1	Ninety-eight.	Egypt
2.5	One hundred and twenty-seven.	Syria-Lebanon
1.75	One hundred and seventy-five.	Iraq
1.1	One hundred and seventy-eight.	Somalia

Source: Transparency 2010 report of the United Nations

It is noteworthy from table (1) that Singapore, New Zealand and Denmark are the top countries, with 9.3 out of 10, while Somalia, Iraq, Syria and Lebanon are among the countries that ranked last in the table above, Somalia 1.1 out of 10, Iraq was ahead by 1.75, Syria and Lebanon had 2.5% of the total. From 1995, while we note other countries have retreated, especially those that are experiencing political turmoil and multiple wars, which are suffering from high levels of corruption, as is evident in Iraq. Many researchers believe that administrative and financial corruption in Iraq since the 1980s and then increased significantly in the 1990s after the imposition of the economic

embargo and the food-for-oil agreement and the accompanying many and varied corruption operations, but after 2003 the phenomenon of corruption became widespread in all joints of the country and increased significantly in the following years, and this was clearly reflected in the report Transparency Organization 2010,

Table (2)

Corruption Perceptions index for Iraq for the world for the period 2003-2020

Source: Hussein HadiHamza The Role of Public Expenditure from Poverty

Index value	Iraq's Sequence	Number of participating countries	Year	Index value	Iraq's Sequence	Number of participating countries	year
18	169	183	2012	22	113	132	2003
16	174	174	2013	21	129	145	2004
16	174	174	2014	22	170	158	2005
16	161	161	2015	19	160	163	2006
17	166	176	2016*	15	178	180	2007
18	169	180	2017*	15	178	180	2008
18	168	180	*2018	15	179	183	2009
16	162	180	*2019	15	175	183	2010
21	160	180	*2020	18	175	183	2011

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* Kuwait International Society Press Release issued by Transparency International (Corruption Perceptions Index 2017) on February 21, 2018 p4

*Corruption Perceptions Indicators Reports for 2018, 2019, 2020

It is noted from table (2) Iraq occupies the last place compared to the countries of the world, due to the decline in the level of the state administration and the high rates of corruption in it, it recorded the highest value of the index in 2003 and 2005, i.e. by (22) and ranked 113 out of 132 in 2003. In 2005, the index rose to 170 out of 185 participating countries, either the lowest level in the period 2007-2010, which was the value of the index (15), and then the value of the

index rose to 18 for 2011 and 2012 and decreased in 2012. The following years to 16 and then rose in 2017 to 18 it occupies the last fields among the participating countries ie it is the most corrupt country for that period,As well as in 2018, but in 2020, it is the worst in modern history, due to the spread of the global pandemic of Covid-19 and its devastating health, economic and social effects. so the high rates of corruption indicates the increase of illegal acts and therefore the spread of the informal economy widely and can indicate the factors or reasons that contributed to the creation of this phenomenon:

- 1- High tax rate: Increasing the trend towards work in the informal economy, because activities within the formal economy are subject to many taxes from time to time, so individuals participate in the economy for the purpose of tax evasion (Sheehan, 2013:4)
- 2- Demographic factor and high population growth: Iraq is one of the countries characterized by a high population growth rate, with an estimated growth rate of about 3.5%, and thus increasing the proportion of the numbers entering the labour market, especially among the youth, as well as the phenomenon of internal migration, especially after the weakness of the agricultural sector and the decline of work in it and the entry of imported agricultural products at very low prices, which led to the orientation of many farmers to cities and try to find jobs in them and the flow of internal migration to cities in a way that exceeds their ability to employ This increase raises the unemployment rate among the city's residents and immigrants, so people are turning to creating jobs that do not require high techniques or large capital, which we find in the informal economy such as repair, services or sewing professions.
- 3- Poor level of education: the lack of adaptability of university education to the needs of the labour market in terms of competence and disciplines, which contributes to creating a large gap between the inputs of educational institutions and their outcomes, i.e. between the supply of work and demand,

which in turn leads to high unemployment rates in the labour market and contributes to the dedication of the orientation towards the so-called informal economy (Rashid, without a year published: 138) and perhaps the most widespread phenomenon in the recent period is the willingness of active businessmen to move towards administrative positions and access to the position of authority. The practice of acts of nepotism and arbitrariness without legal deterrent, the emigration of experienced and conscientious persons, and the prevalence of a certain situation among individuals that justify acts of corruption such as bribery and commission, as there is no transparency and lack of integrity and the administrations of the mica villa would contribute to the loss of the citizen's confidence in the state.

- 4- Low income level: The low real incomes of individuals motivate them to move towards the informal economy in order to reach an appropriate standard of living in order to freeze the incomes of individuals against the general level of prices
- 5- State budget deficit: The state budget suffers from a continuous deficit, increasing the ratio of public expenditures to public revenues, and this phenomenon is one of the important factors for the development of the informal economy because the state seeks to cover its expenses from internal or external sources, resulting in raising the level of taxes or imposing new taxes, which increases the tax burden on individuals and forced to resort to the state of tax evasion
- 6- Small businesses: Small businesses represent a big role in the growth of the informal economy because they depend on the conduct of their transactions with liquid money and this enables them to evade paying taxes and any attempt to apply the tax system tightly causes the bankruptcy of those projects because many of these projects are within the scope of the informal economy (Jilani, no year publishing:8).

-Measuring the size of the informal economy in Iraq:

the measurement of the informal economy is done in two ways, which are direct and indirect, and because of the lack of data, the direct method could not be used, so we will use the indirect method (cash income method) to measure the size of the hidden economy in Iraq and it assumes several assumptions:

-Choosing a base year in which there is no hidden economy and the researcher was adopted on 1996 as a base year due to the decrease in the ratio of money in circulation to the offer of cash for the rest of the years

- The rate of liquid money to demand deposits is fixed, so we find any increase in this rate must be reflected in the increase in the demand for liquid money to finance transactions that take place in the hidden economy, i.e. it assumes that transactions that are made in the declared economy use liquid money on one side and the other side uses deposits and that that percentage is fixed between them, Transactions in the informal economy are financed by liquid money, so changes in the declared economy can be calculated through changes in the rate of liquid money to on-demand deposits, so the rate of change in the undeclared economy can be estimated in relation to the rate of the declared economy through changes in the rate of liquid money to on-demand deposits. That is, the difference between the base year ratio to the year of comparison, if this ratio is higher, it indicates the existence of the informal economy and can be converted through the use of the speed of turnover of money estimated by the declared economy and for the purpose of estimating the size of the activity of the informal economy to the formal economy through the above is based on a set of equations(Jilani, 2008:16):

K:- Currency in c trading and the first cash offe $K = C \setminus M1 \times 100$

$RK = K_t - K_{t-1}$ RK:- The rate of growth in the ratio of currency in circulation to the supply of m1 cash

$V = GDP \backslash MV$:- Money rotation speed

$SE = V \times DSE$:- Informal economy and D-deposits on demand

$SE = SE \backslash GDPNO \ NOIL \backslash GDPNO \ NOIL$: - GDP without the contribution of the oil sector

According to this method, the year 1996 was based on the fact that the ratio of money in circulation was low from the rest of the other years and reached 88,161 through table (3) we note a continuous rise in the currency in circulation during the period of the study.

Table (3)

Monetary indicators and GDP in Iraq for the period 2003-2011 (million dinars)

Gross domestic product (revenues from oil exporting not included GDP NO NOIL)	GDP at current prices GDP	View cash M_1 C+D	Current deposits D	Currency in circulation C	year
2479564.9	6695482.9	705064	120666	584398	1995
2790496.1	6500924.6	960503	78887	88161	1996
3940336.6	15093144	1038097	108269	929828	1997
5379604.6	17125847.5	1351876	159346	1192530	1998
7537258.7	34464012.6	1483886	208616	1275220	1999
8378787.9	50213699.9	1728006	253685	1474321	2000
10515192.3	41314568.5	2159089	376397	178691	2001
12001528.6	41022927.4	301360	449907	2563693	2002
36016.692	29585788.6	5652458	1025664	4626794	2003
22426817.1	53235358.7	10148687	2985681	7162945	2004
31153813.9	73533598.6	11399125	2286288	9112837	2005
42736143.6	95587954.8	15460060	4491961	10968099	2006
52437718.9	111455813.4	21721167	7489467	14231700	2007
78859660.4	157026061.6	28189934	9697432	18492502	2008
74644138.9	131275592.6	37300030	15524351	21775679	2009
851165114	159607123.6	51743489	27401297	24342192	2010
95821550	211309950	62473929	34186568	28287361	2011

116155918.5	245186418	63735871	33142224	30593647	2012
144342000	271092000	73830964	38835511	35022000	2013
144408000	260610000	72087457	36598621	36072000	2014
131076000	196820000	65435000	30580000	34855000	2015

Source: Ministry of Planning, Central Bureau of Statistics and Information Technology, Directorate of National Accounts Statistical Collections for different years

The Iraqi economy was suffering from it, which led to an increase in the proportion of the informal economy due to the weakness of the regulatory bodies until it reached in 2001 (4.9) and then continued the fluctuating ratios between the rise and the decline until 2003 decreased the ratios, then began to decline and rise from 2004 -2009 and the ratios fluctuated until 2014 and 2015 by (2) and this increase is due to two reasons, namely the high value of gdp for the Iraqi economy due to the rise in oil prices globally on the one hand and the increase in the proportion of oil exports on the other And the return of confidence in the Iraqi dinar as a store of value As for the fluctuation of the speed of the turnover of money due to the high marginal tendency to save for individuals, especially in periods of war and crisis suffered by the country and the low confidence of individuals in the value of the dinar as a store of value, the informal economy increased in 1995 and then decreased in 1996 amounted to 228,772 million dinars so we find that the informal economy is generally low in the first years of study from 1995 but increased significantly in 2004 to reach 656,8498 million dinars and continued to rise increasing until the year 2013: 7,378,400, the highest percentage of GDP increased by 27,109,200 million dinars according to table data (3). 014 by 260610000 and in 2015 it was 196,200,000, while the amount of SE for the two years was 73240000 and 6116000 000 million dinars respectively As for the size of the informal economy of GDP except oil, it was fluctuating until 2004 it increased by 29.2% and then

began to fluctuate between the rise and fall until 2011 to 53.5% and hence it decreased over the years Prior to the period of 2012-2015, but it remains high percentages of GDP and this volatility is due to the lack of political stability and the many crises suffered by the country and careful in dealing with it creates the appropriate climate for the spread of the culture of corruption and the emergence of negative values at the expense of positive values Therefore, the informal ratios of the economy of GDP are always present and there is a constant fluctuation between the rise and fall as shown in the table.(4)

Table (4) Estimate the size of the informal economy and its ratio to GDP (excluding oil) in Iraq for the period of (1990-2015) million dinars

SE\GDP	SE	RK	K%	V	Year
17	422331	73.7	82.9	3.5	1995
8.2	228772	0	9.2	2.9	1996
10.4	411422	80.4	89.6	3.8	1997
11.5	621449	79	88.2	3.9	1998
14.1	1063942	76.7	85.9	5.1	1999
14.5	1217688	76.1	85.3	4.8	2000
17.5	1844350	73.4	82.6	4.9	2001
14.9	1799630	75.4	85.1	4	2002
19.8	1830091	71	81.8	1.62	2003
29.2	6568498	61.4	70.5	2.20	2004
19.8	6172978	70.7	79.9	2.72	2005
29.4	12577491	61.4	70.9	2.74	2006
34.2	17974721	56.3	65.5	2.28	2007
34.4	27152810	56.4	65.5	2.39	2008
41.5	31048702	49.2	58.3	2.56	2009
51.5	43842075	37.8	47	1.42	2010
53.5	51279852	36.1	45.3	1.37	2011
51.3	59656003	38.8	48	1.9	2012
51.1	73788400	38.2	47.4	1.19	2013
50.7	73240000	40.4	49.6	2	2014
46.6	61160000	44.1	53.3	2	2015

Source: From the work of the researcher based on the data of the table (3)

The refore, the previous table can be illustrated in the chart and the increase in the SE ratio from 2003 is clearly observed until it reaches its highest point in 2013 of 73788400 and then continued to rise but in low proportions as a result of the decrease in the volume of GDP from 2013

The third -Frameworks to deal with the informal economy

Combating and reducing the informal economy is very complicated as many countries suffer from it developing and even developed it needs to follow up and control when developing plans and economic, regulatory and legal reforms, as it needs serious cooperation between government agencies to reduce the proportions of the informal economy there is no unified strategy to eliminate this phenomenon now addressing the fundamental causes of the creation of this phenomenon contributes to reducing its proportions such as improving access to the labor markets and providing suitable work conditions for individualization and providing guarantees Low credit and contribute to enhance the opportunities to use advanced scientific and technological methods to be registered with the official economy and exempt small companies from taxes until they reach a certain level of growth (Benaouf, Taha, 2019:46) And the high tax burden is one of the main reasons for the informal economy, so certain rules must be established to reform the tax system, reduce tax evasion rates and take severe penalties for those who fail to pay taxes (Kanawi, 2017:116) Since tax evasion plays an important role in raising the levels of the informal economy, therefore, the following must be followed :(Sheehan, 2013: 20)

1- Reform and regulation of the tax system

- 1- Review the severity of the penalty for tax evasion
- 2- Review the basis of the tax rate and the calculation of taxes and progressive tax

3- Facilitate procedures and reduce the required documents and procedures, especially for projects

4- Facilitate the tax system as a whole and review it in general

Seeking to facilitate the initiative of the private sector and encourage partnership between the public and private sector and emphasize the role of formal work and work to improve productive things and provide flexible work systems and combat commercial fraud as well work to improve salaries and wages for workers in the formal sector, raise the standard of living for individuals, work on the preparation of an investment map (agricultural, industrial, commercial) and deal economically with the country's resources and exploit them optimally, and the state should simplify the necessary procedures for establishing small enterprises and support ing young people, activate the role of the industrial sector and open different prospects for work. And impose multiple fines on those who work in secret and raise the number of labor inspectors, Also due to the high percentages of the workforce in the informal economy because the labor force does not fit the requirements of the market, so it is necessary to provide rehabilitation and training courses for the labor force and make it consistent with the requirements of the times and scientific progress and seek to raise the cultural awareness of the masses about the negative effects on the economy and society as a whole from the informal economy. In Malaysia and South Korea.

Conclusions:

1- The spread of the informal economy is due to the economic crises suffered by the Iraqi economy in addition to the complexity of government measures and legislation and the high rates of corruption, and the high profitability of actions carried out outside the law is a source of attraction for many individuals

- 2- The rise in the proportions of the informal economy is due to the high unemployment rates in the Iraqi economy due to the closure of many factories and factories and the decline of the country's infrastructure
- 3- The weakness of the regulatory and administrative organs of the state, which made it an arena for the entry of many goods and materials without any control and their availability at very cheap prices and the inability of national goods to compete.
- 4- High rates of crime and smuggling, because of the country's turmoil and insecurity.
- 5- The spread of the informal economy is due to the stagnation of the official economy in Iraq, the loss of economic stability and a decline in its structures, i.e. there is a direct relationship between the informal economy and internal indicators of economic stability.

Recommendations:

- 1- Seeking to increase the volume of investment in the country to provide jobs and attract more labor that will contribute to reducing the orientation of individuals to illegal work.
- 2- Reforming tax systems and making them easier and easier to reduce the tax burden and achieving justice when taxing.
- 3- Activating the state's regulatory bodies, especially at the border and al-Kamark, controlling imports, reducing smuggling and supporting the national product .
- 4- Establishing laws and measures to reduce the situation of informal housing, which is the main factor in providing water, electricity and infrastructure
- 5- Establishing a new mechanism for financing projects, especially small and micro-enterprises, as the informal economy is spreading at a large rate and setting the conditions and duties necessary to license these facilities, which contributes to reducing its proportion.

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