



Economic and Social Council

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Committee on Economic, Social and Cultural Rights

Concluding observations on the fifth periodic report of Iraq*

1. The Committee considered the fifth periodic report of Iraq¹ at its 12th and 14th meetings,² held on 19 February and 20 February 2024, and adopted the present concluding observations at its 29th meeting, held on 1 March 2024.

A. Introduction

2. The Committee welcomes the submission by the State party of its fifth periodic report and the supplementary information provided in the replies to the list of issues.³ The Committee expresses appreciation for the constructive dialogue that it held with the State party's high-level delegation, including a delegation from the Kurdistan Regional Government.

B. Positive aspects

3. The Committee welcomes the accession to a significant number of international instruments by the State party since its accession to the International Covenant on Economic, Social and Cultural Rights, the adoption in 2023 of the new Social Security Act, which covers persons working in the informal sector, and the adoption in 2021 of the Yazidi Survivors Act, intended to provide assistance to persons who are victims of Da'esh, as well as the other measures mentioned in the present concluding observations.

C. Principal subjects of concern and recommendations

Domestic application of the Covenant

4. The Committee remains concerned about the lack of full incorporation of the Covenant rights into the State party's legal order and the limited instances in which the Covenant provisions have been invoked before and/or applied by domestic courts.

5. **The Committee reiterates its previous recommendation⁴ that the State party take the steps necessary to incorporate the Covenant rights fully into its domestic legal order, and that the State party raise awareness of the economic, social and cultural rights contained in the Covenant, and of their justiciability, in particular among the judiciary, lawyers and law enforcement and other public officials, and among rights holders. In this regard, the Committee recalls its general comment No. 9 (1998) on the domestic application of the Covenant.**

* Adopted by the Committee at its seventy-fifth session (12 February–1 March 2024).

¹ E/C.12/IRQ/5.

² See E/C.12/2024/SR.12 and E/C.12/2024/SR.14.

³ E/C.12/IRQ/RQ/5.

⁴ E/C.12/IRQ/CO/4, para. 8.



National human rights institution

6. The Committee remains concerned about the limited financial resources allocated to the Iraqi High Commission for Human Rights and the absence of a board of commissioners, which prevents it from fully discharging its mandate, including receiving and processing complaints from victims of alleged human rights violations (art. 2 (1)).

7. **The Committee recommends that the State party appoint a board of human rights commissioners, and reiterates its previous recommendation that the State party increase the human and financial resources allocated to the Iraqi High Commission for Human Rights to enable it to discharge all its duties effectively and independently and in full compliance with the principles relating to the status of national institutions for the promotion and protection of human rights (the Paris Principles)⁵ and guarantee its independence.**

Independence of the judiciary

8. Noting the information provided by the State party during the dialogue, the Committee is concerned about reports that the judicial system, both at the federal level and in the Kurdistan Region, including personnel matters regarding the appointments of judges and prosecutors, is influenced by the respective executive branches of the State party's governments.

9. **The Committee recommends that the State party:**

(a) **Safeguard, in law and in practice, the full independence, impartiality and safety of judges and prosecutors and prevent them from being influenced in their decision-making by any form of undue political pressure, violence, threats or corruption;**

(b) **Ensure that procedures for the selection and appointment of judges and prosecutors comply with the Covenant and relevant international standards, including the Basic Principles on the Independence of the Judiciary.**

Human rights defenders, journalists and lawyers working on economic, social and cultural rights

10. The Committee is concerned about reports that human rights defenders, journalists and lawyers working on economic, social and cultural rights have been subjected to reprisals as a result of their work, and that in some instances non-State actors (militias) have been responsible for those reprisals.

11. **The Committee recommends that the State party:**

(a) **Strengthen the protection of human rights defenders, journalists and lawyers working on economic, social and cultural human rights, as well as their family members, from any kind of threat, harassment, kidnapping, torture, enforced disappearance and killings;**

(b) **Ensure that all violations, including by non-State actors, are promptly, effectively and impartially investigated, that those responsible are appropriately prosecuted and, if found guilty, punished with penalties commensurate with the gravity of the offence and that victims obtain redress and full reparation.**

Business and economic, social and cultural rights

12. The Committee is concerned by the inadequacy of legal obligations for businesses under the State party's jurisdiction to exercise human rights due diligence. The Committee is also concerned about the absence of a national action plan for businesses and human rights (art. 2 (1)).

13. **The Committee recommends that the State party establish a clear regulatory framework for companies operating in the State party to ensure that their activities**

⁵ Ibid., para. 18.

promote and do not negatively affect the enjoyment of economic, social and cultural rights. The Committee also recommends that the State party adopt a national action plan for business and human rights. In this regard, the Committee recalls its general comment No. 24 (2017) on State obligations under the Covenant in the context of business activities.

Climate change mitigation

14. The Committee is concerned that current emission-reducing policies may not be sufficient for the State party to fulfil its obligations under the Paris Agreement and that unsustainable practices have had an adverse impact on climate change, including beyond the State party's borders (art. 2 (1)).

15. **The Committee recommends that the State party take measures to achieve its nationally determined contributions under the Paris Agreement by, inter alia, increasing taxation on emissions and developing alternatives to gas flaring, expanding the production and use of renewable energy such as solar energy and pausing the issuing of new licences and concessions concerning oil and gas extraction and production. In this regard, the Committee recalls its statement on climate change and the Covenant.⁶**

Maximum available resources

16. The Committee is concerned about the State party's ability to effectively collect taxes and conduct cohesive economic policies, which also renders the State party considerably dependent on fluctuating oil and gas prices, all to the detriment of the fulfilment of economic, social and cultural rights (art. 2 (1)).

17. **The Committee recommends that the State party redouble its efforts to improve its ability to collect taxes, broaden its revenue base and conduct cohesive economic policies, and to reduce its dependency on fluctuating oil and gas prices.**

Corruption

18. Noting the information provided by the State party during the dialogue on anti-corruption policies, the Committee is concerned about the very high levels of corruption in the State party. The Committee is also concerned about reports that only a small proportion of cases investigated by the Integrity Commission are acted upon by the courts, and that this is reportedly a function of corruption within the judiciary (art. 2 (1)).

19. **The Committee recommends that the State party:**

(a) **Promptly, independently and impartially investigate and prosecute all cases of corruption, in particular high-level corruption, including corruption in the Government and the judiciary, and, if a person is convicted, apply penalties commensurate with the seriousness of the offence;**

(b) **Ensure the independence, effectiveness, transparency and accountability necessary to ensure that the judiciary follows up on cases raised by anti-corruption bodies, including the Integrity Commission;**

(c) **Revise and supplement the legal framework and physical protection regimes to better protect whistle-blowers, investigators, journalists and private individuals, prevent undue harassment of lawful anti-corruption activities and ensure access to publicly held information.**

Austerity measures

20. Noting the combined effect in recent years of volatile oil prices, the war against Da'esh and the coronavirus disease (COVID-19) pandemic on the State party's overall macroeconomic and financial situation, the Committee is concerned about the significant

⁶ [E/C.12/2018/1](#).

adverse impact of austerity measures on the enjoyment of economic, social and cultural rights (arts. 2 (1), 6, 9, 11 and 12).

21. **The Committee recommends that the State party utilize the expanded fiscal space created by the end of the war against Da'esh and the end of the COVID-19 pandemic to reverse the negative impact of austerity measures on economic, social and cultural rights. In this regard, the Committee recalls its statement on public debt, austerity measures and the Covenant.⁷**

Non-discrimination

22. Noting the information provided by the State party regarding cultural and social specificities in the State party, the Committee remains concerned about the absence of comprehensive anti-discrimination legislation and about provisions in the Criminal Code, No. 111 (1969), such as article 128 (1), regarding the commission of an offence with “honourable motives” as a “mitigating excuse” that de facto allows harassment and violence against and murder of persons based on their sexual orientation and/or gender identity. The Committee is also concerned about reports of widespread and normalized violence, torture, enforced disappearance and murder of persons based on their sexual orientation and/or gender identity by law enforcement agencies, non-State actors (militias) and private individuals (arts. 2 (2)).

23. **The Committee recalls its general comment No. 20 (2009) on non-discrimination in economic, social and cultural rights and recommends that the State party:**

(a) **Enact comprehensive anti-discrimination legislation that provides full and effective protection against discrimination in all spheres and contains a comprehensive list of prohibited grounds for discrimination, including sexual orientation and/or gender identity;**

(b) **Amend the Criminal Code, No. 111 (1969), including article 128 (1), to criminalize all crimes committed in the name of so-called honour and removing “honourable motives” as a “mitigating excuse”;**

(c) **Ensure that cases of crimes against persons based on their sexual orientation and/or gender identity, whether in the public space or as domestic violence, are promptly and thoroughly investigated, that perpetrators are prosecuted and, if convicted, punished with penalties commensurate with the gravity of the offence and that victims receive full reparation;**

(d) **Conduct public education programmes on discriminatory norms and beliefs to combat the stigmatization of sexual orientation and gender identity by government officials, including for judges, prosecutors, law enforcement authorities, the media and the general public, including comprehensive awareness-raising activities.**

Equal rights of men and women

24. The Committee remains concerned about the slow pace of legal reform with regard to equality between men and women and the persistence of provisions that discriminate on the basis of sex in the State party’s Nationality Act and Criminal Code, among other legal provisions. The Committee is also concerned that gender disparities persist, in particular in relation to the gender pay gap (art. 3).

25. **The Committee reiterates its previous recommendation that the State party expedite its legal reform with a view to repealing all the remaining provisions in its legislation that discriminate on the basis of sex.⁸ The Committee also recommends that the State party intensify its efforts to close the gender pay gap, including by addressing the unfair gender-based segregation in the labour market and the unequal treatment faced by women, reviewing its social and tax policies and addressing the factors that discourage women from continuing their careers or taking up full-time employment. In**

⁷ E/C.12/2016/1.

⁸ E/C.12/IRQ/CO/4, para. 28.

this regard, the Committee recalls its general comment No. 16 (2005) on the equal right of men and women to the enjoyment of all economic, social and cultural rights.

Right to work

26. The Committee is concerned about the substantial rise in unemployment since the last periodic report, the stark overrepresentation in unemployment figures of certain disadvantaged and marginalized groups and the low labour force participation and underemployment of women. The Committee is also concerned about the large size of the informal economy and about the large number of workers in the informal sector of the economy who are not covered by labour laws or the social protection system, in particular in rural and peripheral areas (art. 6, 7 and 9).

27. The Committee recalls its general comment No. 18 (2005) on the right to work and recommends that the State party:

(a) **Increase its efforts to address unemployment and underemployment, for example by implementing targeted public sector employment schemes, vocational training and partnerships with the private sector, paying particular attention to internally displaced persons, youth, persons with disabilities and women;**

(b) **Facilitate the transition of workers from the informal to the formal sector of the economy, in particular in rural and peripheral areas, by, for example, earmarking and increasing the transfer to regional and local administrations of federal funds for this purpose.**

Right to just and favourable conditions of work

28. The Committee is concerned about the considerable rise in instances of injury and death and about reports of unsafe working conditions, in particular in the oil and gas and construction industries and in agriculture. The Committee is also concerned about reports that the legal minimum wage is not systematically paid by employers and about the withholding and delays in the payment of salaries. The Committee is further concerned about reports of forced or compulsory labour practices and exploitation of migrant workers, including physical abuse and long working hours that exceed the legal limit, and that labour inspectorates are understaffed and underfunded (art. 7).

29. The Committee recalls its general comment No. 23 (2016) on the right to just and favourable conditions of work and recommends that the State party:

(a) **Adopt all measures necessary to ensure just and favourable conditions of work, especially for workers in the oil and gas and construction industries and in agriculture, including by increasing labour inspections and allocating more funding for operating costs and an increase in the number of inspection staff;**

(b) **Ensure that all categories of workers have access to medical and accident insurance, as well as to adequate compensation for injuries and work-related diseases;**

(c) **Enforce the timely payment of the legal minimum wage by employers and take measures to prevent economic exploitation and abuse, including of migrant workers.**

Trade union rights

30. The Committee is concerned that no provisions in the State party's legal framework prohibit anti-union discrimination and that workers subjected to dismissal for legal union activities do not have access to legal remedies (art. 8).

31. The Committee recommends that the State party review its legislative and regulative framework, including the Trade Union Organization Act, No. 52 (1987), with a view to ensuring full compliance with the Covenant and explicitly prohibiting anti-union discrimination. In this regard, the Committee recalls its statement with the

Human Rights Committee on freedom of association, including the right to form and join trade unions.⁹

Right to social security

32. The Committee welcomes the adoption in 2023 of the new Social Security Act but is concerned about the capacity of the State party to sufficiently implement its provisions. The Committee is also concerned about the financial sustainability of the social security system for public workers, given the system's relative largesse. The Committee is further concerned about reports that the public distribution system (food rations) and the social safety net (cash transfer) are insufficiently calibrated regarding targeting, and also suffer from a lack of coordination between them (art. 9).

33. The Committee recalls its general comment No. 19 (2007) on the right to social security and recommends that State party:

(a) **Ensure that the implementation of the new Social Security Act (2023) adequately and de facto ensures the right to social security, paying special attention to the needs of the most disadvantaged and marginalized groups;**

(b) **Review the level of spending of the social security system for public workers to ensure its financial robustness, including in the medium to long term;**

(c) **Increase coordination between the public distribution system and the social safety net and ensure that they target the intended groups so that all segments of the population are covered by social security.**

Protection of the family and children

34. Noting the information provided by the State party that a draft bill to amend articles 398 and 409 of the Criminal Code is pending, the Committee is concerned that articles 128, 130, 131, 398 and 409 may provide incentives for gender-based violence and do not comply with the State party's international legal obligations (art. 10).

35. The Committee recommends that the State party take immediate steps to amend the Criminal Code, including articles 128, 130, 131, 398 and 409, to remove all incentives for gender-based violence and with a view to ensuring that the Criminal Code complies with the State party's international legal obligations, including the Covenant.

36. The Committee notes with concern that many children perform hazardous work, including in manufacturing, brickmaking and agriculture, and that these children are also exposed to economic exploitation. Noting the State party's information regarding the legal primacy of sharia over international law, the Committee is concerned about reports of child marriage and commercial sexual exploitation, including so-called temporary marriages, as well as forced begging (art. 10).

37. The Committee recommends that the State party take urgent measures to eliminate the worst forms of child labour, including the recruitment of children by armed forces, strengthen labour inspection mechanisms with a specific focus on child labour and ensure that the laws on child labour are rigorously enforced. The Committee also recommends that the State party take all measures necessary to prevent commercial sexual exploitation, including so-called temporary marriages. The Committee further recommends that the State party adopt all measures necessary to avoid child marriage.

Poverty

38. The Committee is concerned that, despite anti-poverty measures such as the poverty reduction strategy (2018–2022), the rates of poverty and extreme poverty remain high, in particular among disadvantaged and marginalized populations (art. 11).

⁹ E/C.12/66/5.

39. **The Committee recommends that the State party intensify its efforts to combat poverty, in particular extreme poverty, by, among other things, increasing resources and undertaking a thorough evaluation of existing programmes and strategies to identify obstacles and make the changes necessary to achieve desired poverty reduction targets, including for victims of armed conflict and terrorism, refugees, internally displaced persons, people living in rural and deprived urban areas, women and girls, persons with disabilities and ethnic and religious minorities, paying particular attention to integrating human rights. In this regard, the Committee recalls its statement on poverty and Covenant.¹⁰**

Right to adequate housing

40. While noting the information provided by the State party during the dialogue regarding its efforts to provide housing, the Committee is concerned about reports that the State party's programmes to provide housing, including its target of constructing 700,000 housing units under its 2018–2022 national development plan, have been insufficient compared with the needs of the population in the State party. The Committee is also concerned about the general state of housing and the lack of services (art. 11).

41. **The Committee recalls its general comment No. 4 (1991) on the right to adequate housing and its statement on the right to sanitation¹¹ and recommends that the State party:**

(a) **Increase the resources allocated to the construction of new housing units and to the repair of damaged ones;**

(b) **Provide durable, adequate housing solutions to people living in informal settlements, slums and refugee camps and, in the meantime, improve their living conditions and access to safe drinking water, water for general consumption, sanitation facilities, health care, education, public transport, electricity, waste disposal services and other services.**

Climate change adaptation

42. Noting that the State party has developed a national action plan for climate adaptation, the Committee is concerned about reports that the State party's climate change adaptation measures have been insufficient, in particular regarding its water crisis and drought preparedness, and that, as a result, millions of people experience water scarcity, which also affects agricultural production and the livelihoods of persons working in agriculture-related sectors (art. 11).

43. **The Committee recommends that the State party significantly increase the resources dedicated to building the resilience of its economy and society to water scarcity and environmental shocks. This could include, for example, tree-planting programmes, the construction of desalination plants, increasing the number and capacity of wastewater treatment plants and strengthening engagement with neighbouring countries to ensure the fair and equitable use of the river courses within its territory. In this regard, the Committee recalls its general comment No. 15 (2002) on the right to water.**

Right to food

44. The Committee is concerned that reduced agricultural production caused by water scarcity puts further stress on food security, including food security for refugees, internally displaced persons and returning refugees.

45. **The Committee recommends that the State party allocate additional resources to expanding asset creation interventions with a view to further increasing the productivity of smallholder farmers, including by providing seeds, greenhouses, livestock and other means of support. The Committee also recommends that the State**

¹⁰ [E/C.12/2001/10](#).

¹¹ [E/C.12/2010/1](#).

party continue and strengthen its cooperation and coordination with the World Food Programme and the Food and Agriculture Organization of the United Nations to alleviate food insecurity. In this regard, the Committee recalls its general comment No. 12 (1999) on the right to adequate food.

Right to physical and mental health

46. The Committee is concerned about the inadequate access to primary and secondary health care and services across the State party, including in rural and deprived urban areas, as well as in areas that have been affected by armed conflict and terrorism. The Committee is also concerned about the shortage of public health facilities, medical doctors and skilled health professionals, medicines and medical supplies. The Committee is further concerned about reports of inadequate mental health care, including for persons who are victims of Da'esh and women and children who are victims of domestic violence (art. 12).

47. The Committee recalls its general comment No. 14 (2000) on the right to the highest attainable standard of health and recommends that the State party:

(a) **Undertake all measures necessary, including increasing the relevant budgets, to improve its public health-care services and to guarantee the enjoyment of the right to good-quality and affordable health care to all persons throughout the State party;**

(b) **Earmark funding to improve mental health-care services, at both the preventive and the curative levels, including for persons who are victims of Da'esh and for women and children who are victims of domestic violence.**

48. The Committee is concerned about the highly restrictive legal framework for legal access to abortion. The Committee is also concerned that the legal framework subjects doctors, medical personnel and patients to criminal prosecution and that it results in unsafe abortions (art. 12).

49. The Committee recalls its general comment No. 22 (2016) on the right to sexual and reproductive health and recommends that the State party:

(a) **Amend parts of the domestic legal and institutional framework to ensure that women and girls who undergo abortions and the doctors or others who attend to them are not subject to criminal penalties;**

(b) **Duly take into consideration the World Health Organization abortion care guideline.¹²**

Right to education

50. The Committee is concerned about reports that students whose schools have been destroyed by Da'esh and/or in hostilities are unable to pursue education and that insufficient resources have been allocated to the reconstruction of damaged schools and to the construction of new schools (arts. 13 and 14).

51. The Committee recommends that the State party allocate sufficient and earmarked funding to construct new schools and repair damaged ones, and in the meantime increase its international cooperation to ensure that students' education is affected to the least possible degree pending the repair and construction of schools.

52. Noting the adoption of the National Education Strategy for the period 2022–2031, the Committee is concerned about reports that millions of school-age children in the State party are not in school and the high drop-out rates in primary education, in particular for girls. The Committee is also concerned about the chronic underfunding of the educational system, including regarding operational and other costs such as teachers' salaries, school materials and school building maintenance. The Committee is further concerned about the low percentage of girls in secondary school (arts. 13 and 14).

¹² Geneva, 2022.

53. The Committee recalls its general comments No. 11 (1999) on plans of action for primary education and No. 13 (1999) on the right to education and recommends that the State party:

(a) Take all measures necessary to combat non-attendance and dropouts in the compulsory education system, in particular by girls, and increase the rate of girls in secondary school;

(b) Allocate sufficient resources to the education system and strengthen its engagement with international partners, such as the United Nations Children's Fund and the United Nations Educational, Scientific and Cultural Organization, with a view to obtaining technical assistance to this effect.

Cultural rights

54. The Committee is concerned about reports that sites of religious and cultural importance for religious and ethnic minorities destroyed by Da'esh and/or in armed conflict have not yet been fully restored, and that perpetrators have not been held accountable. The Committee is also concerned about reports that the Directorate for the Protection of Antiquities and Heritage is underfunded (art. 15).

55. The Committee recommends that the State party take all measures necessary to ensure the reconstruction and protection of cultural and religious sites and ensure that all cases of vandalism and attacks are investigated promptly, effectively and impartially and that perpetrators are prosecuted and, if convicted, punished with penalties commensurate with the gravity of the offence. The Committee also recommends that the State party ensure funding of the Directorate for the Protection of Antiquities and Heritage that is adequate for it to carry out its mandate. In this regard, the Committee recalls its general comment No. 21 (2009) on the right of everyone to take part in cultural life.

Science and economic, social and cultural rights

56. The Committee is concerned that the measures taken by the State party to expand access to the Internet and digital technologies, in particular for disadvantaged and marginalized groups, as well as access to science for girls and women, have been insufficient (art. 15).

57. The Committee recommends that the State party expand Internet access, in particular in refugee camps, informal dwellings and rural areas, and allocate specific funding to increasing Internet access for disadvantaged and marginalized groups. In this regard, the Committee recalls its general comment No. 25 (2020) on science and economic, social and cultural rights.

D. Other recommendations

58. The Committee encourages the State party to ratify the Optional Protocol to the International Covenant on Economic, Social and Cultural Rights.

59. The Committee also encourages the State party to ratify the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families, the Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment and the Second Optional Protocol to the International Covenant on Civil and Political Rights, aiming at the abolition of the death penalty.

60. The Committee recommends that the State party take fully into account its obligations under the Covenant and ensure the full enjoyment of the rights enshrined therein in the implementation of the 2030 Agenda for Sustainable Development at the national level, including in the recovery from the COVID-19 pandemic, with international assistance and cooperation when needed. Achievement of the Sustainable Development Goals would be significantly facilitated by the State party establishing

independent mechanisms to monitor progress and treating beneficiaries of public programmes as rights holders who can claim entitlements. Moreover, the Committee recommends that the State party support the global commitment of the decade of action to achieve the Sustainable Development Goals. Implementing the Goals on the basis of the principles of participation, accountability and non-discrimination would ensure that no one is left behind. In this regard, the Committee draws the State party's attention to its statement on the pledge to leave no one behind.¹³

61. The Committee requests that the State party disseminate the present concluding observations widely at all levels of society, including at the national and municipal levels, in particular among public officials and judicial authorities, and that it inform the Committee in its next periodic report about the steps taken to implement them. The Committee encourages the State party to engage with the Iraqi High Commission for Human Rights, non-governmental organizations and other members of civil society in the follow-up to the present concluding observations and in the process of consultation at the national level prior to the submission of its next periodic report.

62. In accordance with the procedure on follow-up to concluding observations adopted by the Committee, the State party is requested to provide, within 24 months of the adoption of the present concluding observations (31 March 2026), information on the implementation of the recommendations contained in paragraphs 13 (business and economic, social and cultural rights), 23 (a) and (b) (non-discrimination) and 35 (protection of the family and children).

63. The Committee requests the State party to submit its sixth periodic report in accordance with article 16 of the Covenant by 31 March 2029, unless otherwise notified as a result of a change in the review cycle. In accordance with General Assembly resolution 68/268, the word limit for the report is 21,200 words. In addition, it invites the State party to update its common core document, as necessary, in accordance with the harmonized guidelines on reporting under the international human rights treaties.¹⁴

¹³ E/C.12/2019/1.

¹⁴ HRI/GEN/2/Rev.6, chap. I.