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### **The role of legislation and laws in supporting and developing the tourism industry Analytical study on one of the challenges of the investment process for the tourism sector in Iraq**

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#### **Abstract:**

The world is witnessing large, rapid and continuous developments in the tourism industry, which represents an integrated system of relations and tourism activities that overlap and complement each other due to its importance and influence in supporting the economies of countries as it is a civilized industry that does not pollute the environment and supports and generates national income. The tourism sector in Iraq, which is the legislation, especially with regard to tourism investments, starting with that to shed light at first on clarifying the concept of tourism and its importance as a national development strategy, and then reviewing the Iraqi laws on the tourism sector with a reading of the contents of the Iraqi investment law. The research reached a set of conclusions and recommendations, the most prominent of which is the need to issue legislation supportive of the advancement of the tourism sector in Iraq, starting with the activation of investment in all its activities that attract local and foreign investments and organize tourism work, because Iraq has a diversity of tourism destinations represented by geographical, natural, cultural and heritage Cultural and sacred religious sites, to have an active role in achieving sustainable and stable development that starts and is centered around a basic pillar of advancing this sector as an industry that supports the national economy.

#### **First: Introduction**

The tourism industry has become one of the important industries that supply the national economy with resources and contribute significantly to the process of growth and economic development of the economies of countries, but its importance has begun to reflect an upward trend in the global economy through what countries are witnessing in terms of development in their tourism activities that result in an increase in tourism revenues pouring into the state. But reaching such a result of the contribution of the tourism sector in

supporting the national economy in Iraq requires the state to reflect on the challenges that this sector faces, and one of these challenges is the lack of supportive legislation to attract both local and foreign tourism investments, so the investor is heading to the investment environment that provides him A set of incentives and guarantees, which are available, will form a source of attraction for the foreign investor with all its capabilities and to maintain that the funds of the local investor do not leak from the country to be invested in other countries, from here the idea of research began to shed light on this important axis to be supportive and catalyst in revitalizing the investment process to reach a modern industry Integrated contribute to supplying the Iraqi economy with resources.

### **Second: The importance of research:**

The importance of the research stems from the importance of developing the tourism investment activity in Iraq because of its role in developing the infrastructure, providing job opportunities and generating income by focusing on one of the foundations for supporting this activity represented by tourism legislation, which contributes to revitalizing the tourism sector and then contributing to support the national economy .

### **Third: The problem of research**

Diagnosing the problem is the right way to address it. The research problem centers on the fact that the current tourism legislation lacks support for investment in the tourism sector to promote an integrated tourism industry that contributes to providing tourism returns for national income that match the oil revenues that this sector possesses of the components if they are used in the best way. Through tourism investments, one of the means of support is tourism legislation that supports and stimulates the revitalization of the tourism industry in Iraq. The lack of attractive tourism legislation weakens the incentive for investment.

### **Fourth: The research hypothesis:**

The research starts from the hypothesis that the following question:

Are the tourism legislation and laws encouraging the tourism sector issued in Iraq sufficient to play an active and supportive role in the development of the tourism sector as a vital important sector for the advancement of an integrated tourism industry, or not?

### **Fifth: The objective of the research**

The main goal that this research seeks to achieve is to identify one of the support tools for the advancement of a successful tourism industry in Iraq through:

- 1- Highlighting the importance of the tourism sector as a vital economic sector with a variety of tourist destinations
- 2- Shedding light in a comprehensive presentation on laws and legislation related to the tourism sector in Iraq, which represents one of the challenges facing the investment process in the tourism sector.

### **Sixth: The approach used in the research**

The research depends on the descriptive and analytical approach

### **Seventh: Research Structure**

The research consists of three axes

The first axis: a theoretical aspect of tourism, its concept - its importance - its patterns

The second axis: Legislation and laws that were issued in Iraq that encourage the tourism sector

The third axis: the most important findings of the research in a set of conclusions and recommendations

### **The first axis**

#### **My theory about tourism: its concept - its importance - its patterns**

#### **First; The concept and importance of tourism**

Tourism is one of the most prominent economic activities in the world, as it represents one of the important economic components

Tourism is basically a human activity that expresses the movement of people .and funds from one place to another for multiple purposes

Tourism is defined as the phenomenon of individuals moving in a legitimate way to places other than their permanent residence for a period of no less than 24 hours and no more than a year for any purpose other than obtaining a job and the consequent economic, social, cultural and media impacts. <sup>(1)</sup>

Tourism has an important role in promoting and strengthening the national economy at the macro level, as it is one of the main pillars of service economies in the twenty-first century among three industries that are hoped to lead the economies of services in the world, namely, wireless communications, information technology, tourism and travel, as indicated by the statistics issued by the councils Tourism and global travel indicates that the tourism sector contributes, directly and indirectly, with more than 10% of global GDP, global capital formation and tax revenues.

The importance of tourism is increasing globally as a national development strategy for the economies of countries due to the significant impacts that result from it on the economic, social and cultural side through its contribution to supporting the GDP, supporting the balance of payments and foreign trade, providing job opportunities, raising employment rates, developing infrastructure projects and superstructures and revitalizing The movement of production and investment in other sectors, the distribution of development and income between regions, the doubling of revenues, the increase of government income and the revitalization of financial markets, as well as positively affecting other economic sectors through front and back links as a result of creating economic relations between the tourism sector and other sectors.

Tourism also contributes to the influx of foreign capital, the transfer of modern and advanced technologies, and the operation of manpower, as well as its contribution to the process of achieving economic balance in spatially and improving the balance of payments. <sup>(2)</sup>

## **Second: the tourism patterns**

Tourism has many patterns, which all represent ideas for projects and investment opportunities to establish successful tourism investments that contribute to the tourism industry by using the available material and human resources in order to activate all activities of the tourism sector to contribute to the generation and increase of capital for the sector by adding to the national income of the country, which can be reviewed in the following

1-Recreational tourism<sup>(3)</sup>: It can be divided into several sections

A- Interstitial tourism - it is an entertainment pattern that includes tourism among the people of the country as individuals or groups of tourists and the surrounding regions to increase the bonds of brotherhood and harm between them as well in order to get to know their customs and share the nature of their lives

B - Domestic or domestic tourism - This recreational mode means the local population with limited income and takes place within the borders of the country and is one of the important types of tourism as it connects people to his country and enjoys his benefits from cities and civilizations, and this type of tourism is an important factor in stimulating and reviving the local market

C- Summer tourism - It is one of the most popular tourist attractions due to the availability of all the elements of successful tourism in it of a charming and attractive nature, moderate climate in summer, purity of its air, fresh water and abundance of plants

D- River tourism - It is considered one of the types of recreational tourism through river cruises in the Tigris and Euphrates rivers, as it was previously considered a means of transportation between Iraqi cities and is considered a distinct type of tourism in the future if it were developed and provided with all the requirements required for its completion

E- Marine tourism - It is considered an important and most popular type of tourism in many countries of the world and some Arab countries located on the seas, which are unique with their beautiful beaches, fine sands and clear waters, which attract millions of lovers of boating competitions, diving and even underwater photography

F- Desert tourism - the tourist makes desert trips with the aim of enjoying the quiet desert nature, going to camps, car and motorcycle racing, folklore folk arts concerts, hunting and wild outings. The nature of Iraq is characterized by the presence of vast desert areas in the west in which this pattern of tourism can be active by providing all services Needed by tourists

G- Tourism of the marshes and lakes - southern Iraq includes three governorates: Dhi Qar, Amara and Basra, which have attractive areas and a distinctive climate called the marshes in them, as well as the lakes such as Lake Tharthar near Samarra, Habbaniyah in Anbar Governorate, and Razaza near Karbala, and others are all wonderful tourist areas that are counted as distinct political places After restoring life to it, by providing all the supplies and setting up tourism investment projects to attract tourists to it, where the tourists go to them for specific goals

H- Festivals Tourism - This type of recreational tourism is considered one of the means of tourist attraction and stimulating tourist movements in all countries of the world

I- Sports tourism - is a type of recreational tourism that tries to satisfy the desires of tourists to practice their favorite sport or travel and stay for the sake

of viewing only, and this type is one of the most attractive types for tourists from participants, fans, businessmen and journalists amateurs, and there is a great competition between Countries in order to incubate and organize various sporting events

2- Cultural tourism <sup>(4)</sup>: Cultural tourism is of a mental nature as it is a tourism pattern that aims mainly to identify the cultures and civilizations of regions or countries with different characteristics, which means that it is tourism for the .sake of mental pleasure and knowledge

3- Medical tourism: is one of the important types of tourism in the developed countries of the world in terms of tourism due to the high income they achieve, the aim of which is to travel for treatment and convalescence, and to enter various clinics for the purpose of hospitalization or to reduce diseases or to go to places that have certain healing properties in order to achieve physical and psychological health or For treatment. There are two types of medical tourism, namely, climate medical tourism, and treatment is carried out through the prevailing climate and mineral curative tourism in which mineral and sulfuric water, springs or sand are used, as well as another type, which is recreation tourism, which represents a large proportion of global tourism, which is the tourism that tourists resort to for recreation. About themselves with the aim of comfort and relaxation

4-Religious tourism: is one of the important types of tourism in the Islamic world represented by visiting the holy lands and prominent religious places, and because of the spiritual values that these places represent for different religions

5- Tourism for people with special needs <sup>(5)</sup> This type of tourism aims at obtaining the physically disabled person full of his rights in tourism activities, as many countries have gone to tourism for this segment and the United Nations declared that 1980 is an international year for the disabled, which led to the issuance of many legislations For the disabled in America, Europe and Canada, which works to encourage this type of tourism, especially as they represent large segments of tourists

6- Shopping tourism : and it is one of the methods of marketing the tourist destination, including the marketing and promotion of national products and commodities. Mega hotels, modern tourist resorts and mega tourism projects, as these countries depend on some of them primarily on shopping tourism and consider them one of the main sources of their financial resources, as this type of tourism is one of the vital economic activities that benefit primarily members of society and create new job opportunities. The first Arab city to go through the experience of the month of shopping and succeeded brilliantly in .stimulating its exports

7 - Economic tourism: <sup>(6)</sup> This type of tourism represents the activity of businessmen in moving and residing from one country to another to complete commercial deals, participate in international and regional trade exhibitions, or to establish joint companies. Between tourism and work at the same time. Conference and meeting tourism is one of the modern types of tourism because of its social, economic and cultural advantages that are more effective than the advantages of some other types of tourism, and it is closely related to civilizational, cultural and social growth.

8 - Ecotourism : and this type is considered one of the most important modern tourism activities in the world whose primary goal is to protect the

environment and enjoy nature that has not been affected by pollution and support sustainable development by controlling tourism development in a way that is not the last at the expense of natural development that works to preserve resources Nature and its characteristics. The developed countries hold international conferences on ecotourism

9 - Historical and cultural tourism: which is a type that has recently emerged from tourism, as it is known as travel with the aim of seeing the cultural landmarks in Islamic countries such as antiquities and heritage and historical buildings and visiting museums and libraries. It also includes historical and cultural places on the remnants of previous civilizations such as temples and castles from what the ancestors left, as it is a means of civilized communication .And cultural among peoples

10 - Educational tourism: <sup>(7)</sup> related to different desires to get acquainted with ancient civilizations and to see monuments, to know the lives of peoples and to know their lives, their work, their culture and their social, civilizational and cultural life, such as attending some important events in the world and knowing what is going on in the current events and scientific progress and watching scientific events New. Or travel for a scientific purpose such as studying rocks and soil, there is also another type of tourism, which is hobby tourism, which is concerned with a specific and specific type of participants in tourist trips to visit art exhibitions or international auctions of psychological and precious artifacts and book fairs and often require material capabilities, culture and high knowledge of tourists.

11-Ethnic tourism: This motivation arises strongly among expatriates from their country, as it gives them a strong incentive to visit their home country and renew family ties. Or visiting areas that left a certain impression on them.

## **The second axis**

### **Legislation and laws that were issued in Iraq**

#### **that encourage the tourism sector**

##### **First: Laws issued in Iraq related to the tourism sector**

Historically, the tourism sector has witnessed the issuance of several laws regarding the organization of the tourism sector and related to encouraging tourism in Iraq as follows:

##### **1- Law No. (54) for the year 1940 for the establishment of summer resorts and the sale of the princely parties**

It is considered the first law for the tourism sector in Iraq, the aim of which was to lay the nucleus of a special legislation

In the tourism sector, the law provided a number of benefits and facilities to encourage the individual to build and rebuild

Tourism facilities, where lands and princely exhibitions were sold at low prices, and this included

The law includes articles that included the composition of the summer holiday committee, in addition to the regulation of the holiday areas. <sup>(8)</sup>

##### **2-Law of the Tourist Resorts Authority No. (73) of 1956**

This law was issued with the aim of encouraging tourism in Iraq, organizing tourism and summer affairs, developing tourism resources and providing the best services to tourists, as these tasks are carried out by the Resorts and Tourism Authority that was formed according to which to support the tourism sector<sup>(9)</sup>

### 3- Tourism Resorts Authority Law No. 123 of 1960

This law was issued to complement the laws that preceded it and to provide additional support for the resorts and tourism authority by granting it privileges and exemptions and regulating the issue of taxes related to tourism activity that was not covered by previous laws<sup>(10)</sup>

### 4- Law No. 20 of 1960 for the Organization of Tourist Travel Companies and Agencies

According to this law, the tasks of organizing travel and tourism companies and agencies and all related tax legislation related to the amounts of collecting fees for practicing the profession and granting licenses to tourist offices, publications, advertising and advertising were set under the supervision and control of the Resorts and Tourism Authority<sup>(11)</sup>

### 5-Law No. 40 of 1967 for the Organization of Travel and Tourism Companies and Agencies

This law aims to develop and regulate the work of companies, travel and tourism agencies and offices in Iraq and to provide the necessary services to tourists. This law was issued because the law that preceded it was not in the same context with the developments that occurred in the tourism field at the level of the Arab world, which is Law No. (20) of 1960<sup>(12)</sup>

### 6-Law No. 49 of 1983 for the Organization of Tourist Travel Companies and Agencies

The law was issued with the aim of organizing and developing companies, agencies and tourist travel agencies in a manner that is consistent with the developments taking place in the general tourism activity during that period<sup>(13)</sup>

### 7-- Castles Law No. (37) of 1966

This law was issued with the aim of tourist guides who possess competence and certain specifications in regulating the practice of the profession of tourist guide and granting them licenses to practice the profession in addition to privileges. This law is also applied under the supervision of the Resorts and Tourism Authority and provides a financial source for its account through the fees it collects<sup>(14)</sup>

### 8-Tourism Establishments Law No. (50) of 1967

It is considered one of the first laws that regulated the work of tourist facilities such as hotels, houses, shops and tourist camps, how to develop and classify them, grant permits for them and determine their fees<sup>(15)</sup>

### 9-Law of Tourist and Hotel Institutes No. (120) of 1978

This law was issued to establish tourist and hotel institutes and included all the details and organizational matters related to them in order to prepare professional and technical cadres to be qualified to work in tourist facilities in Iraq<sup>(16)</sup>

#### 10-Law of the General Tourism Corporation No. (49) of 1977

This law was issued with the aim of encouraging tourism, expanding it and developing tourist areas, according to which the General Organization for Tourism was determined according to which the authority in charge of the tourism sector in Iraq was determined. Facilities granted by law <sup>(17)</sup>

#### 11-Resolution No. (353) of 1980

In 1980, the Iraqi government issued Resolution No. (353), which related to encouraging investment in the tourism sector in Iraq and in all its fields. (353) Encouraging provisions for investment, as it provided many benefits and great facilities to investors in the tourism sector from Iraqis and Arabs in addition to tax exemptions and additional facilities and benefits for Arab investors and owning and selling lands that have been allocated for tourism purposes as well as the investment opportunities represented in renting the project and obliging Arab and Iraqi investors to secure insurance On tourism projects and facilities against all risks as another additional benefit. <sup>(18)</sup>

#### 12-Tourism Authority Law No. (14) of 1996

It is considered one of the important and enforceable laws in the field of tourism investment in Iraq, the aim of which is to establish a central body to be responsible for tourism activity in Iraq, which is the Tourism Authority to undertake the tasks of managing tourism affairs and work on the basis of profit and loss and enjoys moral personality and financial and administrative independence and aims to manage tourism facilities Encouraging and developing the tourism activity and providing the best services to the tourism activities. Work continued under this law until the issuance of Order No. (39) of 2003 issued by the Coalition Authority <sup>(19)</sup>

#### 13-Order No. (39) for the year 2003 issued by the Coalition Authority

This order was issued by the Coalition Provisional Authority in 2003 after the fall of the regime in Iraq, and therefore it is not considered a valid law and does not enjoy legitimacy. Iraqi commercial activity, creating job opportunities and bringing in capital, and this leads to the introduction of technology into the economy as new trends required by the stage of change

#### **Second: A reading of the contents of the Iraqi Investment Law No. (13) of 2006 as amended**

The Iraqi constitution affirms in its twenty-fifth and twenty-sixth articles that the state guarantees the reform of the Iraqi economy in accordance with modern economic principles, in a manner that guarantees the full investment of its resources, diversifies its sources, and encourages and develops the private sector. The state also guarantees the encouragement of investments in various sectors. <sup>(20)</sup>

Accordingly, and as required by the existence of a law that supports and enhances investment activity in Iraq, Investment Law No. (13) was issued in 2006 and its amendments, which represents the legal basis for investment activity in Iraq and an important gesture of hope in the field of attracting investments in all sectors of the Iraqi economy, including the tourism sector.



The law and its promulgation, we will read in the contents of the Iraqi Investment Law No. (13) of (2006) amended  
 The Iraqi Investment Law No. (13) for the year 2007 defined investment in Article 1 / n as the investment of funds in any economic activity or project that brings legitimate benefit to the country.

This law aims, as stated in Article 2 thereof, in five consecutive articles stipulating the encouragement of investments and the transfer of modern technologies to contribute to the process of developing and developing Iraq and expanding and diversifying its production and service base. And to encourage the Iraqi, foreign and mixed private sector to invest in Iraq by providing the necessary facilities for establishing investment projects and enhancing the competitiveness of the projects covered by the provisions of this law in the local and foreign markets. Developing human resources according to market requirements, providing job opportunities for ethnic people, and protecting the rights and properties of investors. And the expansion of exports and the strengthening of the balance of payments and the Iraqi trade balance.

Article 3 of the above law stipulates that the following means shall be adopted :to achieve the objectives of this law

The first method included: - Granting the projects covered by the provisions of this law the privileges and guarantees necessary for their continuation and development by providing support in a way that insures enhancing the competitive capabilities of these projects in the local and foreign markets.

Clause 1 of Article 3

The second method included: - Granting projects that obtained an investment license from the Commission additional facilities and exemptions from taxes and fees, according to what is stated in this law. Clause Second of Article 3  
 The National Investment Commission was formed in accordance with this law in Article 4 thereof. First: A body called the National Investment Commission was formed according to this law. It has a moral personality represented by the president of the commission or whoever authorizes him and is responsible for drawing up the national investment policy and setting controls for it and its implementation and is concerned with strategic investment projects And projects of a federal nature. Their goal is to encourage investment as stated under the above law, Article 9 thereof, by enhancing confidence in the investment environment, identifying investment opportunities, stimulating investment in them and promoting them (Item First), simplifying registration and licensing procedures for investment projects, following up on existing projects and giving them priority. In completion with the official authorities, completing procedures for responding to investor requests and obtaining necessary approvals for the investor and the project. (Second item) and creating a single window that includes authorized representatives from the relevant government agencies that will recommend granting the investment license after obtaining the approval of the concerned authorities in accordance with the law (Clause Three), providing advice, providing information and data to investors, issuing brochures related to this (Clause Fourth) and developing investment promotion programs. In the various regions of Iraq to attract investors and implement them (Item Five) and facilitate obtaining the real estate needed to establish projects in the manner determined by the Commission in coordination

with the relevant authorities (Item Six) and work to establish major investment areas with the approval of the Council of Ministers. (Item Seven) and encouraging Iraqi and foreign investors to participate with the Iraqis by providing loans and financial facilities to them in coordination with the Ministry of Finance and other financial institutions, taking into account the investor's completion of 25% of the project and with the guarantee of the project's facilities, and an easy interest rate is determined for housing projects and for the ultimate beneficiary, provided that he takes care of the use of Iraqi manpower commensurate with the size of the loan .. (Item VIII) Amendment No. 2 of 2010.

With regard to the advantages and guarantees granted by the law to investors Article 11 of the Investment Law included many benefits that the investor enjoys. In the first clause of the above article, the investor has the right to extract the capital that he brought into Iraq and its returns in accordance with the provisions of this law and the instructions of the Central Bank of Iraq in a convertible currency after paying off all his obligations and debts to the .government Iraqi and all other parties

As stated in Clause Second - A - of it that the foreign investor has the right to trade in the Iraqi market of securities for shares and bonds listed in and to acquire membership in private and mixed joint-stock companies, and this does not prevent the existence of real estate within the assets of the aforementioned companies by forming investment portfolios in shares and bonds. The lease of lands necessary for the project or the musataha in which the investment project is based on the condition that it does not exceed (50) fifty years, subject to renewal with the approval of the Commission and that the nature of the project and its feasibility for the national economy be taken into account in determining the period. Clause Fifth: Appropriateness of opening accounts in Iraqi or foreign currency, or both, with a bank inside or outside Iraq for the licensed project.

As for guarantees in the investment law This law guaranteed to the investor several guarantees, namely: - That the investor has the right to employ and employ non-Iraqi workers in the event that it is not possible to employ an Iraqi who possesses the necessary qualifications and is able to carry out the same task according to controls issued by the Commission (Item First). And granting the foreign investor and non-Iraqi workers in investment projects the right to reside in Iraq and facilitate his entry and exit to and from Iraq (clause second) and not to confiscate or nationalize the investment project covered by the provisions of this law in whole or as a penalty except for what is issued against him by a final court ruling (Clause Three) and that for the workers The non-Iraqi technicians and administrators in the project are to transfer their salaries and compensation outside Iraq in accordance with the law after paying their obligations and debts towards the Iraqi government and all other parties (Clause IV) and other guarantees are what was mentioned in Article (13) of the law which states that any amendment to this law does not It shall have any retroactive effect affecting the guarantees, exemptions and rights established there under<sup>(21)</sup>

### **The third axis**

#### **The most important findings of the research are a set of conclusions and recommendations**

Tourism represents one of the main tributaries of the economies of countries, which works in parallel and supports other economic tributaries. Despite the importance of the tourism sector as an income-generating sector for what it possesses of the elements that are almost integral to the tourism offer, but like any economic activity, it faces a number of challenges that prevent its development, which led to the weakening of its contribution to the gross domestic product, as it is noticed that there is a lack of interest What is desired by the state and that led to the diminution of the role of tourism investment in supporting and achieving a tourism industry that should be confronted and finding appropriate solutions in order to advance the tourism reality, which is a promising and desired activity and has the ability to provide great investment opportunities capable of creating competitive tourism with other countries that contribute to Attracting investors as it provides a good return on investments as tourism is the fastest way to attract financial resources to Iraq at the present time by maximizing imports or tourism returns.

However, the reality indicates that the tourism sector suffers from deficiencies in support in all aspects, the most important of which is tourism investments, although investment of whatever type, shape or direction generates the fundamentals of development as it is one of the main factors for economic growth and development, whether at the level of developed or developing countries. And in order to accelerate the contribution of the tourism sector to the development process by supporting the tourism industry, it must be accompanied by increased investments and the optimization of the energies and capabilities available to the tourism sector.

Iraq is a diverse country with its geography, culture and civilization. Tourism in it is supposed to reach the image in which the tourism product is emulated and diversified to give every tourist what he wants according to his budget in terms of modern tourism services and integrated greetings, and because investment is a sensitive, volatile and unstable element for many factors affecting it, the most important of which are expectations Which plays a large role in the trends of investment behavior, especially in the availability of the economic climate for investment in terms of the investor's view of the investment process that leads to the expansion of investment spending or not, From this part, we will shed light on what the state should strive to attract and develop investments because of their positive impact in many respects. Especially after the importance of the tourism sector for the growth and economic development of the country and its natural, cultural and material tourism potentials that are no less important than the rest of the countries that have made the tourism sector a pathway to develop their economy and review all the legislations, laws and decisions encouraging the tourism sector in Iraq that were issued by successive governments. Some of the following notes:

1- Tourism in Iraq is characterized by its diversity in its many patterns, which have attractive tourism features, which all represent investment opportunities in all areas, and if invested in them, their tourism returns will be parallel to oil .revenues

2-The tourism sector, like any economic sector, faces many challenges represented in the lack of an appropriate investment climate in terms of political and security stability, which is one of the most important factors that attract tourism and the deterioration of the infrastructure as it is one of the factors associated with the tourism product and tourists, as well as the lack of expertise, without which it cannot witness movement Reality for the sector, weak investment allocations, as well as the dispersion of powers and bodies responsible for the sector, lack of cooperation and coordination between them, widespread corruption, weak funding within the budget, weakness of the staff, lack of development of their skills, and the lack of tourism legislation that encourages tourism investment, which together represent obstacles behind the reasons for its decline

3-Through the historical tracking of the issuance of legislations and laws that encourage the tourism sector, we notice that there are deficiencies in the tourism legislation and that the available legislation we find is limited to the local administration without concern for enacting legislations and laws that serve to serve the investor's orientation in tourism activities, and therefore it is insufficient to advance the tourism industry National support and stimulus for the development of the national economy, and that there is volatility and instability in it, in addition to the fact that most of them are laws that are not in line with the developments in the tourism industry in the world. In addition, there is no law on tourism investment, and the available tourism legislation consists of a single law issued in 1996

4-In the post-2003 phase, the state has dealt with a number of problems that have decayed the joints of the Iraqi economy for many years, which would contribute to supporting and encouraging the investment environment in all economic sectors. Its direction was crowned with the issuance of Investment Law No. (13) of 2006, which amended some of its paragraphs In 2010, this is a positive and good indicator, but there are still obstacles represented in some legislative restrictions in the articles of the law that limit the investor's desire for the investment process, so we find the investor between the desire to work in investment through tourism projects and the wall of complex procedures and legislative restrictions.

After confirming the conclusions of what was presented in the first and second axes of the research, we present a number of the following recommendations

1- There must be a tourism strategy in Iraq to draw up a legislative framework characterized by legal regulation to advance the tourism industry, the first focus of which is to shed light on tourism investments because the economies of countries are linked to their components to contribute to the development of strategies to build their national economy, which is the duty of decision makers. Giving this sector the utmost importance and treating it as a supportive industry that generates national income

2-The necessity for there to be a law for tourism investment due to the importance the tourism sector plays. The need has become urgent to legislate or propose a draft law or issue instructions and controls to activate the role of tourism legislation that includes provisions that feed into the crucible of the tourism sector to promote and develop the tourism investment process, which

is one of the best and fastest ways to advance tourism development in Iraq and bring it to the ranks of developed countries in the tourism industry, accompanied by An obsolete court to implement the laws or instructions issued and not to leave matters on paper without executive follow-up, and to put in place all possibilities to facilitate the work of the Tourism Authority in this regard

3-The weakness of the legislation that stimulates tourism investments in Iraq requires the state to provide a safe legislative environment that includes legislative and executive procedures at the economic and security level for the tourism sector to be attractive to tourism investments. The goal is to attract the local investor to reduce the size of the national cash leakage abroad and attract the foreign investor with all its capabilities that have been made. Referred to previously to participate in the tourism industry in Iraq

4-The issuance of a law for tourism investment that includes various legislative texts, incentives, guarantees and facilities for all procedures that guarantee and provide protection and reassurance for the investor wishing to invest and develop these incentives for tourism investment that may stimulate the tourism investment movement in Iraq and contribute to creating an investment environment and in turn contribute to mitigating its severity. Procedures, red tape and administrative corruption, especially in determining a single control authority over the movement of tourism investments (one window) and not losing those who wish to invest in the bureaucratic spiral as well as being an important tool for implementing tourism policy in Iraq at the macro level

5-With this, we have analyzed one of the obstacles to the investment process of the tourism sector in the tourism industry in Iraq, related to the shortcomings of legislation for the tourism sector, after all laws were fully addressed in the body of the study, stressing the issue of interest in legislation for cooperation and enhancing trust between individuals and institutions that It contributes to supporting investment, creativity and innovation, as the rule of law index represents an important element of good governance, and we have come to the need to give priority to enacting a law and legislation for tourism investment free from the multiplicity of legislative restrictions and obstacles to the investment process to attract tourism investments, both domestic and foreign. Which in the investor's view is important, which causes his deviation from the idea of investment, which limits the investor's capabilities. The availability of an integrated investment environment, including legislation, is one of the main elements of his investment decision. Thus, we will ensure the availability of a successful investment environment that includes expanding the facilities granted to foreign investors and granting additional privileges to the Iraqi investor to return the head. Immigrant national money, activating tax exemptions, and solving land ownership problems. Consequently, we reached an answer to what was assumed in our research, which is that the tourism legislation issued in Iraq is insufficient to play an active and supportive role in the development of the tourism sector as a vital important sector for the advancement of an integrated tourism industry. And the development of a tourism investment law that provides guarantees, incentives, ease of governmental procedures and customs exemptions will work on Encouraging and attracting capital for the establishment of various tourism facilities that contribute to a developed and successful tourism industry in Iraq in support of

its national economy, and the responsibility for that remains on the shoulders of the esteemed Iraqi government to find ways to do so.

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