EUROPEAN
COMMISSION

Brussels, 10.9.2026
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COMMISSION IMPLEMENTING DECISION

of 10.9.2026

on an exceptional assistance measure regarding Iraq

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union[1], and in particular Article 110(1) thereof,

Having regard to Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU and repealing Regulation (EU) 2017/1601 and Council Regulation (EC, Euratom) No 480/2009[2], and in particular Article 23(1) and (6) thereof,

Whereas:

(1) The underlying vulnerabilities of the Iraqi State have been exacerbated by the recent regional destabilising developments and compounded by the uncertainties around the disarmament process. The strong presence of armed actors, including Iran-aligned militias, poses a challenge to the authority of the new government and sparks fears that longstanding sectarian, religious, and ethnic divisions could resurface. The present situation makes it necessary to adopt an exceptional assistance measure regarding Iraq.

(2) In order to ensure the implementation of the measure, it is necessary to adopt a financing decision in accordance with Article 110(2) of Regulation (EU, Euratom) 2024/2509 (‘the Financial Regulation’).

(3) The planned assistance is to comply with the conditions and procedures set out by the restrictive measures[3] adopted pursuant to Article 215 of the Treaty on the Functioning of the European Union.

(4) The objective of the measure set out in this Decision is to encourage de-escalation and protect civilians by addressing grievances and reinforcing social cohesion in order to remedy situations of urgency, emerging crisis, crisis and post-crisis as referred to in Article 4(4), point (a), of Regulation (EU) 2021/947.

(5) In accordance with points (a), (f) and (h) of Annex IV, paragraph 1, second subparagraph, of Regulation (EU) 2021/947, the activities set out in this Decision will seek to reduce tensions and protect civilians through targeted engagement with armed

[1] Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.09.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj).

[2] OJ L 209, 14.6.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/947/oj

[3] See www.sanctionsmap.eu. Note that the sanctions map is an IT tool for identifying the sanctions regimes. The source of the sanctions stems from legal acts published in the Official Journal (OJ). In case of discrepancy, the OJ prevails.

groups as well as to strengthen social cohesion through the creations of multistakeholder dialogue opportunities.

(6) The effectiveness of the Union response to the situation referred to in recital 1 depends on the rapid and flexible implementation of an exceptional assistance measure of limited duration in accordance with Article 23(6) of Regulation (EU) 2021/947.

(7) The measure provided for in this Decision is complementary to assistance provided under other Union short-term or long-term external assistance instruments. No fully adequate response can be provided under those instruments to the specific needs being addressed. Therefore, an effective response is required to enable early action in accordance with Article 4(4) of Regulation (EU) 2021/947.

(8) The measure provided for in this Decision is consistent with the Union strategic policy framework for Iraq. Synergies and complementarities are expected with other Union interventions, as detailed in point 7 of the Annex.

(9) It is necessary to allow for the payment of interest due for late payment on the basis of Article 116(5) of the Financial Regulation.

(10) In order to allow for flexibility in the implementation of the measure, it is appropriate to determine changes which should not be considered substantial for the purposes of Article 110(5) of the Financial Regulation.

(11) Pursuant to Article 62(1), first subparagraph, point (c), of the Financial Regulation and Article 26(1) of Regulation (EU) 2021/947, indirect management is to be used for the implementation of the measure.

(12) The Commission is to ensure a level of protection of the financial interests of the Union with regard to persons and entities entrusted with the implementation of Union funds by indirect management as provided for in Article 157(3) of the Financial Regulation. To that end, and before a contribution agreement can be signed, such persons and entities are to be subject to an assessment of their systems and procedures in accordance with Article 157(4) of the Financial Regulation and, if necessary, to appropriate supervisory measures in accordance with Article 157(5) of the Financial Regulation.

(13) It is necessary to authorise the award of grants without a call for proposals and to provide for the conditions for awarding those grants in accordance with Article 198, point (a), of the Financial Regulation.

(14) The European Parliament and the Council have been informed of the exceptional assistance measure to be adopted by this Decision, in accordance with Article 25(3) of Regulation (EU) 2021/947,

HAS DECIDED AS FOLLOWS:

Article 1
The measure

The financing decision for the implementation of the exceptional assistance measure regarding Iraq, for 2026, as set out in the Annex, is adopted.

The measure shall include the following action: Mitigating Risks of Sectarian Violence in Conflict-Affected Areas in Iraq, set out in the Annex.

Article 2
Union contribution

The maximum Union contribution for the implementation of the measure for 2026 is set at EUR 1 000 000, and shall be financed from the appropriations entered in the budget line 14 02 03 10 of the general budget of the Union.

The appropriations provided for in the first paragraph may also cover interest due for late payment.

Article 3
Flexibility clause

Increases or decreases of up to EUR 10 million and not exceeding 20% of the maximum Union contribution set in the first paragraph of Article 2, or cumulated changes to the allocations of specific actions not exceeding 20% of that contribution as well as extensions of the implementation period, shall not be considered substantial for the purposes of Article 110(5) of the Financial Regulation, where those changes do not significantly affect the nature and objectives of the actions.

The authorising officer responsible may apply the changes referred to in the first paragraph. Those changes shall be applied in accordance with the principles of sound financial management and proportionality.

Article 4
Methods of implementation and entrusted entities or persons

The implementation of the actions carried out by way of indirect management, as set out in the Annex, may be entrusted to the entities or persons referred to or selected in accordance with the criteria laid down in point 6 of that Annex.

Article 5
Grants

Grants may be awarded without a call for proposals in accordance with the conditions set out in point 6 of the Annex. Grants may be awarded to the body/bodies selected in accordance with point 6 of the Annex.

Article 6
Duration of the measure

The maximum duration of the exceptional assistance measure adopted under this Decision shall be 18 months. The authorising officer responsible may decide to extend this period twice by a further period of up to six months, up to a total maximum duration of 30 months, under the conditions laid down in Article 23(6) of Regulation (EU) 2021/947.

If the implementation of this measure or any of its components is suspended owing to ‘force majeure’ or circumstances beyond the control of the contracting authority and its implementing partner(s), the period of suspension shall not be taken into account for the calculation of the duration of the implementation of this measure.

Done at Brussels, 10.9.2026

For the Commission
Kaja KALLAS
High Representative / Vice-President