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**COMMISSION IMPLEMENTING DECISION**  
**of 12.4.2022**  
**on an exceptional assistance measure regarding Iraq**

# COMMISSION IMPLEMENTING DECISION

of 12.4.2022

## on an exceptional assistance measure regarding Iraq

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012<sup>1</sup>, and in particular Article 110 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<sup>2</sup>, and in particular Article 23(6) thereof,

Whereas:

- (1) The situation in Iraq has improved significantly after decades of conflicts and war that disrupted domestic security and obstructed development. However, challenges related to governance, corruption, lack of economic opportunities, sectarian and ethnic tensions as well as internal displacement, exacerbated further by climate change, still combine to threaten the stability of Iraq. The liberation of large areas of Iraq from Da'esh control has exposed the magnitude of crimes inflicted on the population of these territories. The international community has emphasised the crucial importance of holding those bearing the greatest responsibility for these crimes accountable, based on objective, evidence-based investigations and analysis. 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. Article 110 of Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') establishes detailed rules on financing decisions.
- (3) The planned assistance is to comply with the conditions and procedures set out by the restrictive measures<sup>3</sup> adopted pursuant to Article 215 TFEU.
- (4) The objective of the measure set out in this Decision is to support the stabilisation of Iraq by facilitating inclusive dialogue between the Iraqi Government and its citizens, as well as by seeking justice for the victims of Da'esh campaign in Iraq, in order to

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<sup>1</sup> OJ L 193, 30.7.2018, p. 1.

<sup>2</sup> OJ L 209, 14.6.2021, p. 1.

<sup>3</sup> [www.sanctionsmap.eu](http://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.

remedy exceptional and unforeseen situations as referred to in Article 4(4)(a) of Regulation (EU) 2021/947.

- (5) In accordance with points (a), (d), (e) and (n) of Annex IV, paragraph 1, second paragraph of Regulation (EU) 2021/947, the activities set out in this Decision will focus on inclusive and sustainable dialogue between the Iraqi Government and its citizens and facilitate the return of displaced Iraqis to their homes, as well as continue the efforts to preserve evidence connected to Da'esh-related crimes and atrocities, notably the ongoing efforts of the Investigative Team to Promote Accountability for Crimes Committed by Da'esh/ISIL (UNITAD) to build an accessible, comprehensive evidence base.
- (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) In order to implement a part of the action as detailed in the Annex, it is necessary to use indirect management for the implementation of the measure.
- (10) The Commission is to ensure a level of protection of the financial interests of the Union with regard to entities and persons entrusted with the implementation of Union funds by indirect management as provided for in Article 154(3) of the Financial Regulation. To this end, such entities and persons are to be subject to an assessment of their systems and procedures in accordance with Article 154(4) of the Financial Regulation<sup>4</sup> and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) of the Financial Regulation before a contribution agreement can be signed.
- (11) It is appropriate to authorise the award of grants without a call for proposals and to provide for the conditions for awarding those grants.
- (12) 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.
- (13) In order to allow for flexibility in the implementation of the measure, it is appropriate to define changes which should not be considered substantial for the purposes of Article 110(5) 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,

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<sup>4</sup> Except for the cases set out in Article 154(6) of Regulation (EU, Euratom) 2018/1046, where the Commission may decide not to require an ex-ante assessment.

HAS DECIDED AS FOLLOWS:

*Article 1*  
*The measure*

The financing decision for the implementation of the exceptional assistance measure regarding Iraq, for 2022, as set out in the Annex, is adopted.

The measure shall include the following action: *Support to stabilisation efforts through dialogue and digitisation of evidence of crimes committed by Da'esh*, set out in the Annex.

*Article 2*  
*Union contribution*

The maximum Union contribution for the implementation of the measure for 2022 is set at EUR 5 300 000, 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*  
*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 4*  
*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 5*  
*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.

*Article 6*  
*Flexibility clause*

Increases or decreases of up to EUR 10 million not exceeding 20% of the 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 provided that these 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.

Done at Brussels, 12.4.2022

*For the Commission*  
*Josep BORRELL FONTELLES*  
*Vice-President*