

Republic of Iraq
The Ministry of Higher Education
& Scientific Research



University: Shatt Al-Arab
University college
College
Department: Department of
Law
Stage: Second
Lecturer name: Sajjad Sadeq
Al-Haed
Academic Status: Instructor
Qualification: Ph.D
Place of work: Shatt Al-Arab
University college

Course Weekly Outline

Course Instructor	Sajjad Sadeq Al-Haed Naf awa Al-Rubaie				
E_mail	sajjadalhaed@sa-uc.edu.iq				
Title	Public Finance and Financial Legislation				
Course Objective	To clarify certain concepts related to public finance and highlight the most important Financial legislation such as taxes, fees and the law of general budget.				
Textbook	Public Finance and Financial Legislation Dr. Taher Al Janabi				
References	-Financial and Tax Legislation by Sakhr Abdullah Junadi - Al-Wajeez in Public Finance by Suzy Adly				
Course Assessment	First Term Exam	Second Term Exam	Quizzes	Attendance	Final Exam
	15	15	5	5	60



Course weekly Outline

week	Topics Covered	week	Topics Covered
1	Introduction to Public Finance	16	Types of Public Loans
2	The concept of Public Finance and its Historical Development	17	The legal Adaptation of the Public Loan and the Position of Traditional and Modern Financial Jurisprudence
3	The Relation Between Public Finance and Other Sciences	18	Technical Organization of the Loan
4	Distinguishing Between Public and Private Finances and Public and Private Needs	19	An Approach to the General Budget
5	Introduction to Public Expenditure - Concept, Features and Characteristics	20	General Budget Rules
6	Forms and Rules of Public Expense	21	Budget Preparation Stages
7	Division of Public Expense	22	Second Course Exam
8	The Phenomenon of Increasing Public Expenditure	23	Taxes and Tax Legislation - Definition of Tax and its Distinctive Features
9	Approach to General Revenue	24	Principles and Rules for Imposing Taxes
10	First Course Exam	25	Technical Regulation of Taxes
11	Public and Private Domains	26	Types of taxes and the differentiation between them
12	The Concept of Fee and its Characteristics	27	Tax Problems
13	The legal basis for imposing a fee and distinguishing it from other sources of revenue	28	Tax Legislation in Iraq
14	Fee Determining Rules	29	Income Tax
15	Public Loans - Concept and Characteristics	30	General Review

Instructor Signature:

Head of Dept. Signature: