

OPEN PEER REVIEW

# The Position of Justice and Tax Evasion in the Legal Systems of Iraq and Lebanon and Its Issues

Ahmad. Al Khafaji<sup>1\*</sup>, Farhang. Faghih Larijani<sup>2</sup>, Hossein. Kamel Vedaea<sup>3</sup>

<sup>1</sup> PhD Student, Department of Public Law Specialization, University of Mazandaran, Mazandaran, Iran

<sup>2</sup> Assistant Professor, Department of Public Law, University of Mazandaran, Mazandaran, Iran

<sup>3</sup> Advisory Professor, Department of Legal Advisor at the Dhi Qar Education, Iraq

\* Corresponding author email address: ajalil@uowasit.edu.ig

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<b>EDITOR:</b> Richard Dodder Emeritus Professor of Sociology and of Statistics, Oklahoma State University Stillwater, Oklahoma, USA. Email: rdodder@hotmail.com			
<b>REVIEWER 1:</b> Thanuja Kulasooriya Department Soil Science, Faculty of Agriculture, University of Ruhuna, Mapalana, Kamburupitiya, Sri Lanka. Email: thkulasooriya@soil.ruh.ac.lk			
<b>REVIEWER 2:</b> Mrinalini Puranik National Health Mission, Ministry of Health and Family Welfare, India. Email: MriPuranik@gmail.com			

## 1.

### Round 1

#### 1.1. Reviewer 1

Reviewer:

In paragraph 3 of the Introduction, you write: “there is no clear and universally accepted definition of a fair tax system”. While true, the manuscript does not offer a working definition for the purposes of your study. Define clearly what conceptual framework of tax justice you adopt so later analyses do not remain descriptive.

In the paragraph quoting fines “ranging from 100 Iraqi dinars to a maximum of 500 Iraqi dinars”, there is no explanation of whether these monetary sanctions have been updated for inflation or applied effectively post-2003 reforms. Add clarification on the contemporary relevance of these penalties.

When discussing Articles 57 and 58 of the Income Tax Law, the manuscript does not provide any jurisprudence, although Iraqi courts have issued tax-evasion-related rulings. Include at least two judicial examples to illustrate practical enforcement.

The paragraph starting “Negative historical experiences...” makes broad claims about Iraqi societal attitudes toward law. Provide empirical data, scholarly citations, or sociological surveys; otherwise, rephrase to avoid overgeneralization.

In the paragraph “A fine of 10,000 riyals for failing to register...”, the use of “riyals” is inconsistent with Lebanese tax legislation. Verify whether this section mistakenly cites Saudi VAT Law instead of Lebanese VAT Law. If incorrect, correct immediately.

Authors revised the manuscript and uploaded the document.

## 1.2. Reviewer 2

Reviewer:

In the paragraph starting with “Although no research directly related to the title...”, the literature is only summarized. The review lacks critical evaluation. For each cited work, specify the methodology, limitations, and how the present article fills a specific academic gap beyond stating that no comparison exists.

In the paragraph beginning “Tax evasion, in its semantic sense...”, the text defines tax evasion but does not situate it within economic crime theory or comparative criminal law frameworks. Please connect this definition to recognized theoretical models (e.g., Becker, Allingham-Sandmo).

The section “Iraq’s Approach to the Issue of Justice and Tax Evasion” contains long, unbroken paragraphs that mix legal citations, penalties, sociological factors, and administrative issues. Please break this into sub-sections (legal framework, enforcement mechanisms, cultural barriers, judicial interpretation) to improve clarity and analytic flow.

The section argues that “income tax and tax justice are not directly related” in the Iraqi system. This requires clearer justification, as the following paragraphs actually emphasize the relevance of income tax to justice. Clarify whether the issue is institutional separation or conceptual disconnect.

In the section “Tax Evasion and Justice in the Legal System of Lebanon”, the article immediately analyzes laws without providing a clear historical overview of Lebanese tax reform cycles. Please introduce a brief context of Lebanon’s fiscal system evolution since 1959.

The sentence “income tax evasion... results in an annual loss of approximately \$2 billion, equivalent to about 3.9% of GDP” requires precise referencing. Confirm the source, methodology of estimation, and year to strengthen credibility.

The section citing Lebanon’s Council of State decisions (e.g., Decision No. 354 of 1987) lacks explanation of why these rulings are legally significant for tax justice. Add a short interpretation of how these decisions shaped Lebanese tax doctrine.

In the paragraph describing “a fisherman might face higher tax burdens than a yacht owner”, the example is compelling but anecdotal. Include statutory references that confirm this disparity or revise it as a hypothetical illustration.

Authors revised the manuscript and uploaded the document.

## 2. Revised

Editor’s decision: Accepted.

Editor in Chief’s decision: Accepted.