EUROPEAN
COMMISSION

Brussels, 29.7.2026
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COMMISSION IMPLEMENTING DECISION

of 29.7.2026

on the financing of the Special Measure in favour of Iraq for 2026-2027

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THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2021/947[1] 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, and in particular Article 23(1) and (4) thereof,

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[2], and in particular Article 110(1) thereof,

Whereas:

(1) In order to ensure the implementation of the Special Measure in favour of Iraq for 2026 2027, it is necessary to adopt a multiannual financing Decision, which is to constitute the multiannual work programme, for 2026-2027 in accordance with Article 110(2) of Regulation (EU, Euratom) 2024/2509 (‘the Financial Regulation’).

(2) The envisaged assistance should 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.

(3) 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.

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

(5) The measure provided for in this Decision should contribute to climate and gender-equality mainstreaming in line with Commission Communication ‘The European Green Deal’[4] and in the Interinstitutional Agreement of 16 December 2020 on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as

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

[2] OJ L 239, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj.

[3] See www.sanctionsmap.eu Please 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 between the published legal acts and the updates on the website it is the OJ version that prevails.

[4] COM(2019)640 final of 11 December 2019.

well as on new own resources, including a roadmap towards the introduction of new own resources[5].

(6) The special measure is in accordance with Article 23(4) of Regulation (EU) 2021/947 as it responds to rapidly evolving and severe unforeseen needs and circumstances that have arisen in the Syrian crisis and its effects on Iraq, in particular the worsening of the socio-economic conditions and continued extreme vulnerability of returnees, internally displaced persons, refugees and host communities, the evolving situation in Syria and the region, and as funding is not possible from other sources. The special measure will be implemented in line with financial commitments and pledges of the Brussels Conferences on Syria.

(7) The objective pursued by the multiannual special measure consisting of the action entitled 'Managing Migration and Finding Sustainable Approaches to the Root Causes of Irregular Migration', to be financed under Regulation (EU) 2021/947, is to mitigate and manage the drivers of irregular migration while harnessing the benefits of voluntary and dignified returns. The Commission should acknowledge and accept contributions from other donors in accordance with Article 21(2) of the Financial Regulation, subject to the conclusion of the relevant agreement. Where such contributions are not denominated in euros, a reasonable conversion estimate should be made.

(8) The objective and design of the action fulfil the criteria for Official Development Assistance (ODA) established by the Development Assistance Committee of the Organization for Economic Cooperation and Development, pursuant to Article 3(4) of Regulation (EU) 2021/947, contributing to the sustainable development of partner countries and the implementation of the 2030 agenda by Iraq. The country benefiting from the action which is included in the list of ODA recipients, is identified in the respective action document.

(9) 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.

(10) The Commission is to ensure a level of protection of the financial interests of the Union with regards 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[6] and, if necessary, to appropriate supervisory measures in accordance with Article 157(5) of the Financial Regulation.

(11) The measure provided for in this Decision is in accordance with the opinion of the Neighbourhood Development and International Cooperation Instrument committee.

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[5] Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources (OJ L 433I , 22.12.2020, p. 28, ELI: http://data.europa.eu/eli/agree_interinstit/2020/1222/oj).

[6] Except for the cases of Article 157(7) of the Financial Regulation, where the Commission may decide not to require an ex-ante assessment.

HAS DECIDED AS FOLLOWS:

Article 1
The measure

The multiannual financing Decision, constituting the multiannual work programme for the implementation of the the Special Measure in favour of Iraq for 2026-2027, as set out in the annex, is adopted.

The measure shall consist of the action set out in the annex.

Article 2
Union contribution

The maximum Union contribution for the implementation of the measure for 2026-2027 is set at EUR 60 000 000, and shall be financed from the appropriations entered in budget line 14020130 of the general budget of the Union.

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

The implementation of this Decision is subject to the availability of the appropriations provided for in the general budget of the Union for 2027 following the adoption of that budget by the budget authority.

Article 3
Flexibility clause

Increases[7] or decreases of up to EUR 10 million and not exceeding 20% of the contribution set in Article 2, first paragraph, considering each financial year separately, 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 4.3.2 of the Annex.

[7]These changes can come from external assigned revenue made available after the adoption of the financing Decision.

Done at Brussels, 29.7.2026

For the Commission
Dubravka ŠUICA
Member of the Commission