

THE CRIME OF OFFICIAL GOVERNMENT DOCUMENTS FORGERY

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Abstract:

The forgery of official government documents constitutes a grave criminal offense that poses a direct threat to state stability and the proper administration of justice. Its seriousness derives from the profound harm it inflicts upon public trust in official institutions and legal processes, as well as its detrimental impact on the protection of collective public interests. This offense occurs when an individual deliberately forges, falsifies, or alters official documents with the intent of securing unlawful personal or financial advantage, thereby prejudicing the interests of both the state and society, distorting the integrity of legal and administrative procedures, and eroding confidence in government authority.

The gravity of this offense lies in its direct infringement upon the integrity and reliability of official transactions. Any manipulation of official documents—which constitute authoritative legal evidence of rights and obligations—may give rise to far-reaching legal and social consequences. Iraqi law addresses this offense explicitly, as the Iraqi Penal Code criminalizes all forms of forgery involving official government documents and prescribes deterrent penalties, including imprisonment and fines, with the aim of safeguarding public funds, preserving the integrity of official procedures, and preventing fraud and unlawful exploitation.

The repercussions of forgery are not confined to the legal sphere but extend deeply into the social domain. Such conduct undermines public trust between individuals and the state, facilitates fraudulent practices, and weakens confidence in official institutions. Over time, this erosion of trust may lead to administrative dysfunction and the gradual deterioration of the state's legal order. Accordingly, this study underscores the importance of examining the crime of forgery through a comprehensive analysis of its legal and social dimensions, as well as the mechanisms for curbing it, with particular emphasis on the legal foundations established under Iraqi legislation. Such an examination is indispensable for ensuring the integrity of official transactions and for protecting both public and private rights.

Keywords: forgery, official documents, public interest, public trust, criminal liability.

Introduction:

The forgery of official documents is regarded as one of the most serious and widespread crimes in Arab societies, due to its profound impact on the trust that such documents must command. Its effects are not limited to individuals or groups; rather, they extend to the stability of states and their internal security, causing direct harm to societal interests. The prevalence of this phenomenon has intensified as all contemporary transactions rely heavily on written documents and records, rendering writing the cornerstone of the proof of rights. Nevertheless, manipulation of these documents through forgery constitutes a grave danger whose consequences are not confined to a particular individual or entity but rather encompass the erosion of public trust in governmental institutions, the weakening of legal security, and the disruption of public order.

The crime of forging official government documents is considered the most serious offenses affecting public interest, given its severe legal, economic, and social repercussions, in addition to serving as a means for committing other crimes such as fraud, embezzlement, and the misuse of public funds. Owing to the gravity of this crime, criminal legislation has accorded it with special attention by regulating its provisions, defining the concept of the official document, clarifying the forms of material and moral forgery, and imposing deterrent penalties proportionate to the seriousness of the act committed—particularly when the perpetrator is a public official or deemed as such.

Accordingly, this research aims to examine the crime of forgery of official government documents by exploring its concept, elements, and various forms, while clarifying the stance of criminal legislation toward it and highlighting its legal implications. This, in turn, contributes to strengthening criminal protection for official documents and preserving public trust in the state and its institutions.

The significance of this research lies in society's need to understand the seriousness of this crime and its negative effects on both individuals and the state, to identify the judicial rulings applicable to those involved, and to determine the legal penalties associated with it. The study seeks to achieve its objectives by examining the crime of forgery of official documents, elucidating its legal, religious, and social dimensions, analyzing the reasons for its spread, and proposing preventive measures and means to mitigate its harmful effects.

The research problem stems from the scarcity of comprehensive studies addressing this crime in the contemporary context, as well as the difficulty faced by researchers in finding complete sources that examine forgery from all its legal and social aspects, particularly in Islamic countries, where new and complex issues have emerged in this field.

This study adopts a descriptive-analytical methodology, examining relevant legal and religious texts concerning forgery, analyzing its consequences, and comparing the rules applied across different legal systems. To achieve the research objectives, the study is structured as follows: first, the nature of forgery; second, the definition of types of documents; third, the elements of the crime of forgery; and fourth, the penalty for crime and cases of exemption.

1. The Nature of Forgery

Forgery is considered a crime of betrayal of public trust. It involves the distortion of truth with the intent to deceive in a document or any other written instrument, using one of the material or moral means prescribed by law, in a manner that may harm the public interest or an individual. In this study, emphasis is placed on the examination of forgery in relation to official documents, which are defined as documents created by a public official or a person entrusted with a public service within the scope of their authority and competence (1).

Forgery is a crime that strikes at the very core of public trust. It entails the distortion of truth with the intent to deceive in any document or written record, whether official or private, through any of the material or moral means stipulated by law (2). Based on its nature and consequences, forgery is classified as an offense against public trust, as it constitutes a breach of integrity and responsibility imposed upon individuals who deal with official documents (3).

The gravity of forgery lies in the fact that it is not limited to manipulation of the external appearance of a document; rather, it also encompasses manipulation of its content and meaning, thereby harming the public interest or the individual rights of people. This characteristic renders

forgery a complex crime that necessitates stricter oversight and the application of deterrent legal sanctions (4).

In this context, the present study focuses on forgery as it relates to official documents, which are defined as documents issued by an official or a person entrusted with public duties, within the limits of their powers and competence, for the purpose of regulating official transactions and ensuring their legal validity (4). The importance of these documents lies in their role as reliable legal evidence, which is presumed to reflect the truth with accuracy and objectivity (5).

Accordingly, any alteration or forgery constitutes a flagrant violation of the law and undermines the trust that ought to be vested in such documents, whether by individuals or by authorities that rely upon them in making official decisions and carrying out formal procedures (6). Forgery is divided into two principal types: material forgery, which involves manipulation of the document itself, such as altering the text, signatures, or dates; and moral (intellectual) forgery, which entails distortion of meaning or the insertion of false information with the intent to deceive. Determining the nature of forgery is a crucial step in understanding the seriousness of the crime and in assessing the appropriate penalty (7).

The law further indicates that the nature of forgery varies according to the type of document involved. Forgery of official government documents is regarded as more serious than the forgery of private documents, given its close connection to the public interest and its potential use in achieving unlawful gains that affect the state and society (8).

Considering the foregoing, it becomes clear that forgery is not merely a matter of tampering with paper or signatures; rather, it constitutes an assault on the legal and ethical values of society. It represents a violation of the principles governing official transactions and leads to the erosion of legal security, the undermining of administrative stability, and harm to the rights of individuals and the community. Consequently, the study of the nature of forgery and its various forms has become a matter of great legal importance, requiring careful analysis to understand the mechanisms of committing the crime and to identify preventive and legal measures that contribute to limiting its spread and enhancing the effectiveness of the penalties prescribed by law (9).

1.1 Definition of Forgery and Its Forms

Linguistically, forgery denotes fabrication and the creation of false evidence. Its etymological origin is associated with lying, deception, or misleading conduct. In legal terms, forgery refers to embellishing or presenting something in a manner contrary to its true nature, such that it appears to the hearer or observer as different from what it is in reality; it is the concealment of falsehood by making it appear as truth (10).

In criminal law, forgery is understood as imitation, fabrication, or distortion of truth with the intent to deceive others (11). Legal doctrine defines forgery as the alteration of truth by one of the methods prescribed by law, where such alteration can cause harm to others. The Iraqi Penal Code defines forgery in Article 286 as: the distortion of truth with the intent to deceive in a document or any other written record, by means of one of the material or moral methods stipulated by law, resulting in harm to the public interest or to an individual.

As for the forms of forgery, they represent modes of distorting the truth and are classified into material and moral forms. Accordingly, forgery is deemed material when one of the material methods is employed, and moral when one of the moral methods is used. This indicates that the crime of forgery is not established if the truth is presented in a manner that does not contravene what is prescribed by law (12).

2.1 Forms of Material Forgery

Material forgery involves intentionally altering the truth in a way that leaves a clear and visible trace. It typically happens after the document is completed and can be committed either by the author of the document or by someone else. Therefore, material forgery is proven through one of the key methods specified in Article (287) of the Iraqi Penal Code (13).

First: Affixing a forged signature, fingerprint, or seal, or altering an original signature, fingerprint, or seal. Forgery by this method occurs when a person signs a document using a signature, fingerprint, or seal that does not belong to them. Legally, a signature is considered valid if it belongs to a living person; perfection is not required. Forgery occurs even if the forger does not accurately imitate the original signature, as Article (287) is general in scope, and the mere placement of a forged signature or fingerprint is sufficient to constitute the offense (14). Material forgery may also occur even if the forger does not use a forged signature.

Similarly, signing with a commonly known name, even if it is not the person's real name, is not always considered forgery unless it is done with malicious intent and results in harm, since a commonly known name is treated as equivalent to a real name. However, a person who signs using a commonly known name, or even his real name, may be deemed to have committed forgery if another person bearing the same real or commonly known name imitates that signature, even if the imitation was not intentional.

Second: Obtaining, by surprise or deception, the signature, fingerprint, or seal of a person who is unaware of the content of the document constitutes forgery. This method involves suddenness that deprives the signatory of the opportunity to reflect upon or understand the content, particularly where the offender catches the victim off guard (15). For example, if the offender exploits a situation in which the victim is preoccupied with a family dispute and obtains his signature on a document whereby, he relinquishes his rights to a property in favor of the offender through fraud and deception—namely, by using deceitful means—such conduct constitutes material forgery. The signature or seal of the person affixed to the document is regarded as evidence of the validity of the act (16).

Third: Filling in a document that has been signed, sealed, or affixed to a blank sheet without the consent of the holder of the signature or seal, or the misuse of a signature, seal, or stamp. In everyday practice, a person may receive a blank document from another person after it has been signed, perhaps as a deposit or for safekeeping, with the understanding that it is to be returned upon request. While the recipient may intend to fill in the blank as agreed, forgery occurs when the document is completed contrary to the will of the signatory. This method of forgery involves presenting a false reality as if it were a true one. The offender achieves this by exploiting the signature, fingerprint, or seal affixed to the document to alter it in accordance with his own intended meaning (17).

Fourth: Making any alteration by addition, deletion, or modification to a document, or changing the writing, numbers, images, or any other information contained therein. This method is applied to official documents after their completion through a material alteration, and it takes three forms. The first is alteration by inserting words or numbers beyond what is written in the document. This includes adding a letter or number, such as inserting a mark to indicate a change in the document or increasing a fixed amount. The second form is deletion, regardless of the method used, whether by erasure, obliteration, or even by cutting and manipulation, provided that the intended use of the document permits such alteration. The third form consists of removing the original text of the document and replacing it with different text (18).

Fifth: Forging or counterfeiting a document. Forging a document refers to creating a document that did not previously exist, without any deliberate attempt to imitate a specific document or the handwriting of a particular person—for example, drafting a promissory note and attributing it to a person who owes no debt (19). Counterfeiting a document, by contrast, entails creating a false instrument that resembles a genuine one; in other words, producing a document that imitates the handwriting of its original author. This includes attributing one or more words or phrases to an existing document by using handwriting similar to that of its true author, as well as imitating a merchant’s handwriting and recording entries in his books that may be used as evidence against him (20).

3.1 Forms of Moral (Intellectual) Forgery

Moral forgery consists of altering the truth in a document in a non-material manner, such that no visible or tangible trace is left. This type of forgery occurs at the time the document is drafted, whether by the author during its preparation, as in the case where an investigator records a confession by the accused despite its falsity (21).

Moral forgery is realized through one of the following methods:

First, distorting the statements or admissions of the parties to an agreement that were intended to be included in the document. Forgery occurs in this manner when the drafter of the document alters the information that the contracting parties requested to be incorporated therein. For example, if the parties stipulate specific terms to a notary in a contract and the notary omits them or includes provisions contrary to those terms, such conduct constitutes forgery through the distortion of the parties’ declarations (22).

Second, presenting a falsehood as a true one while being aware of its falsity. This method encompasses any misrepresentation of fact in a document, such as when an investigator records in the investigation file that a weapon or other materials were found during a search, whereas nothing of that sort was discovered (23).

Third, forgery occurs when an unacknowledged fact is presented as an acknowledged one. This entails establishing in a document a fact that contradicts the truth or reality. Such forgery may occur in official documents, as in the case where an investigator records a confession by an accused of a murder that the accused did not in fact make. It may also occur in ordinary documents, as when a debtor states in a promissory note that the creditor has received the amount of the debt, while the creditor has not actually received any sum (24).

Fourth, impersonating another person, substituting one identity for another, or falsely claiming a particular capacity, and, in general, distorting the truth in a document or omitting a statement therefrom during its preparation with the intent of proving a certain fact. All such acts constitute forms of forgery committed by presenting a false fact as if it were true. This form includes two aspects. The first is a positive act by the offender, manifested in several situations, including impersonating another person, assuming another’s identity, or falsely claiming a specific status, such as when a student uses the name of another student. The second is a negative act by the offender, whereby forgery is committed through omission; that is, the offender deliberately fails to include the required information in the document, omitting it and thereby presenting something other than the truth intended to be established (25).

2: Definition of Types of Documents

The investigation of the crime of document forgery requires their definition and classification.

1–2: Definition of Documents

A document is a set of signs and symbols that conventionally express a coherent body of ideas and meanings. A document is issued by a specific person or by specific persons (26). The value of a document does not lie in its physical substance or in the symbols it contains, for such symbols are devoid of intrinsic value; rather, its value resides in what those symbols signify and in their practical application. Accordingly, symbols that do not express an idea and lack evidentiary force are denied the status of a document. Their mere existence indicates an agreed-upon signification of a particular matter. For example, a meter that records electricity or gas consumption is not considered a document in this sense (27).

The material upon which a document is written is of no significance, whether it is paper or wood; likewise, the form of that material, its size, or its method of manufacture is also irrelevant. What matters is that the data contained in the document possesses relative permanence, meaning that they do not disappear spontaneously but remains unless it is tampered with or destroyed. Consequently, a document retains its legal status even if written on sand or leather, and it remains so whether the writing is in liquid or dry ink, or in pencil, provided that the writing is permanent and does not vanish of its own accord (28).

2–2: Types of Documents

Documents are classified into official documents and ordinary (private) documents.

First: Official Documents

An official document is any document prepared by a public official, or in the preparation of which a public official participates through certification, sealing, or notarization (29). The Iraqi legislator has defined the official document in Article (288) as a document in which a public official or a person entrusted with a public service records what he has carried out or received from the competent authorities, in accordance with legally prescribed procedures and within the limits of his powers and functions, or participates in its preparation in any manner whatsoever, or confers upon it an official character. All other documents are considered ordinary documents (30).

A document is not required to be drawn up in a specific form to acquire official status; rather, it suffices that it be issued by a duly qualified public official. The official character is acquired upon its preparation, regardless of whether the basis of its authority is a law, decree, regulation, instructions, or the requirements of work. The description of an official document applies to any document, whether an original or a copy thereof, provided that it is described as identical to the original (31).

For the forgery of an official document to be regarded as an official forgery, the document doesn't need to be copied or issued by the competent official to whom it is attributed. It is sufficient that the forged document assumes the form and outward appearance of official documents and that its issuance be falsely attributed to a competent public official to create the illusion of its official character, even if he did not in fact issue it. The correctness or incorrectness of the name attributed to that official is of no legal significance. It is sufficient, in this context, that the document contains indications suggesting the involvement of a public official in its preparation, thereby creating the impression that he carried out the act within the scope of his competence. Accordingly, crime requires that the document possess an appearance and form adequate to deceive others (32).

In addition to the occurrence of forgery in an official document, the act must be committed by a public official. A public official is defined as any person legally entrusted with this responsibility. Forgery, whether direct or indirect, may affect all or part of the data contained in an official

document. Public officials include employees of various ministries and departments, whether judicial, administrative, or clerical (33).

It is further required that the forgery occurs while the official is performing his duties, meaning that the official must be responsible for preparing the official document in which the forgery occurred. Accordingly, this crime is not established if the official forges a document that falls within the competence of another official and is unrelated to his own official functions. In such a case, the official is treated as an ordinary person and is held criminally liable for the forgery committed by a private individual in an official document. The same applies if the crime was committed before assuming official duties (34).

Second: Ordinary (Private) Documents

This category refers to any document that is not considered official, that is, private documents. Accordingly, a private document is any paper that is not issued by a public official authorized to issue it. Examples of ordinary documents include commercial books and records, petitions, bills of exchange, promissory notes, and documents of private companies. Forgery is any distortion of the truth in the documents of a private company, its commercial books, or the records that the company is legally required to maintain. Such forgery is punishable whenever the document can be used before a court as evidence, proof, or a presumption, in accordance with the provisions of the civil law (35).

3: Elements of the Crime of Forgery

No crime is established without two elements. The crime of document forgery, like other crimes, requires a material element and a mental element. For purposes of clarification, this section is divided into two parts: the first addresses the material element, and the second addresses the mental element, as follows.

Part One: The Material Element

The material element consists of the distortion of the truth in a document, instrument, or record, by one of the material or moral means prescribed by law (36).

3-1: (The Material Element)

The material element is realized through altering the truth in an instrument, document, or written record by one of the material or moral methods specified by law.

First: Alteration of the Truth

This refers to the distortion of reality. If a document contains no false information, but only accurate data, it does not constitute forgery and is not punishable. Likewise, if a person who drafts a document intends to distort the truth and cause harm to others, yet no actual distortion occurs, the element of forgery is not realized. Thus, a person who guides the hand of a sick individual to write his will or to revoke it is not considered a forger, where it is established that this was done in accordance with the will of the testator. Similarly, a person who provides information to a competent public official, believing it to be false, and it later turns out to be true, is not deemed a forger, regardless of his malicious intent.

Moreover, it is not required that the distortion of the truth be executed with such skill as to render detection difficult. It is immaterial whether the falsification is obvious and easily discoverable or concealed due to the forger's skill in manipulating the truth (37).

Accordingly, the destruction of the original document does not constitute forgery, whether by completely erasing the writing therein, striking it out in its entirety, or placing a substance on it that renders it unreadable or unusable. This constitutes one of the forms of destruction rather than forgery. The constituent element of forgery is likewise absent where a document is modified,

executed, or utilized with the knowledge or consent of its lawful owner. This includes situations in which an individual prepares a document, submits a claim, or affixes a signature in the name of another person pursuant to that person's prior knowledge or express authorization (38).

Second: Subject Matter of the Crime (the Instrument/Document)

For the material element of forgery to be established, there must have been an alteration of the truth in a document, whether this alteration occurs in an existing original document that is subsequently modified to change the established truth, or through the creation of a document from the outset with the intention of distorting the truth. The existence of a document is an essential element of the crime of forgery.

Accordingly, any distortion of the truth, even if carried out by one of the legally recognized methods of forgery, does not constitute forgery in the absence of a document. Impersonating another person by one of the legally recognized methods of forgery does not amount to forgery unless it occurs while drafting or preparing a document. By contrast, impersonating another person to obtain goods or money, without the purpose of preparing a document, does not constitute forgery, but may instead be classified as fraud (39).

3-2: The Mental Element

Forgery is an intentional crime. It is not sufficient, for purposes of establishing liability and imposing punishment, that the offender has altered the truth in a document by one of the methods prescribed by law, and that such alteration has caused or is likely to cause harm to others. Rather, the offender must possess the intent to commit the act constituting the crime (40).

General Intent

General intent in the crime of forgery is based on the accused's knowledge that he is falsifying the truth. If he is unaware that his act is contrary to reality, the crime of forgery is not established against him. Nevertheless, he may be held accountable for negligence in failing to ascertain the truth. Thus, the crime is not established against a person who records a date or a number from memory while believing it to be accurate. Likewise, it is not established against a notary who records the statements of individuals while believing them to be true, even if they are in fact false (41).

Furthermore, the falsification of the truth must be accompanied by the accused's knowledge that his act is likely to cause harm to others, whether such harm is actual or potential. In the absence of such awareness, the crime of forgery is negated (42).

However, general intent alone is not sufficient to establish the crime of forgery; rather, a specific intent is also required. The accused must possess this specific intent, which the legislator has expressed in the context of forgery as the "intent to deceive," meaning the intent to use the forged document for the purpose for which it was prepared. If this intent is absent, the crime of forgery is not established (43).

This demonstrates the close relationship between the crime of forgery and the crime of using a forged document. The two offenses constitute successive stages within a single criminal scheme. Although the crime of forgery does not differ in essence from the crime of impersonation, the legislator has regarded each as posing an independent danger, thereby warranting their classification as distinct punishable offenses.

The rationale for requiring specific criminal intent in the crime of forgery lies in the fact that, although forgery is punishable independently of actual use of the document, it is this specific intent that justifies punishment and serves as a basis for its aggravation.

4: Penalties for Crime and Cases of Exemption

The Iraqi legislator has distinguished between the crime of forging official documents and the crime of forging ordinary documents. With respect to punishment, the legislator has prescribed a more severe penalty for the former, in view of the importance of official documents and the seriousness of tampering with them. Nevertheless, there are cases in which certain offenders are exempted from punishment (44). This section addresses the following:

4-1: Penalty for the Crime

The penalty for forgery varies according to the type of document forged. The penalty for forging official documents is imprisonment for a term not exceeding fifteen years, in cases specifically provided for by law. The penalty for forging ordinary documents is generally imprisonment or a fine (45).

4-2: Penalty for Forging Official Documents

An official document, pursuant to Article 288 of the Iraqi Penal Code, is a document that establishes that a public official or a person entrusted with a public function has prepared it or received it from the competent authorities in accordance with legally prescribed procedures and within the limits of his authority or competence, or that he has intervened in its preparation in any manner whatsoever or in conferring upon it an official character (46).

4-3: Penalty for Forgery Committed by a Competent Public Official

Article (289) of the Iraqi Penal Code provides for a penalty of imprisonment for a term not exceeding fifteen years. Forgery in official documents may take the form of material (physical) forgery, which may be committed by any person (47). It may also take the form of moral (intellectual) forgery. Moral forgery occurs when a public official commits it at the time of recording the data, whereas material forgery occurs when a competent official commits it after completing the document.

The essence of moral forgery lies in its commission by a public official or a person entrusted with a public service while performing his duties, by virtue of his responsibility for drafting the document, whereby the truth is distorted during the process of writing. The distinction is that this type of forgery, although committed by the competent official, may also occur after the document has been written. Thus, a person investigating who falsely claims that the accused has confessed to the crime is deemed to have committed material forgery in an official document (48).

Second: Penalty for Forgery Committed by a Person Who Is Not a Competent Public Official

Article (390) of the Penal Code provides as follows: “Whoever incites a public official or a person entrusted with a public service, while he is preparing a document within the scope of his duties—whether by impersonating another person, assuming a position for which he lacks the required qualifications, fabricating facts, or by any other means—to record or establish an untrue fact relating to a matter that the document is intended to prove” (49).

The text appears to address a person other than the official responsible for preparing the document. The intent here is that the person who is punishable under Article (290) of the Penal Code is the one who, during the preparation of the document, incites the official responsible for drafting it to record or establish a false or untrue fact.

Article (292) provides for a special form of forgery consisting of assuming a false name or a false identity to obtain any official license, ticket, or transport permit, or of forging or fabricating a document of this kind (50).

Article (293) further provides: “Any public official or person entrusted with a public service who issues one of the documents mentioned in Article (292), while knowing that the person to whom it is issued has assumed a false name or false identity, shall be punished by imprisonment” (51).

Article (293) also stipulates that any person who, before a competent authority in procedures relating to the investigation of death or inheritance, states false facts concerning matters intended to be established, and upon whose statements the document is issued, and any person who, before the competent authority or the person officiating a marriage, for the purpose of establishing that one of the spouses has reached the legally prescribed age for documenting the marriage contract, or for the purpose of concluding a marriage despite the existence of a legal or religious impediment, states false facts, or prepares or submits to any of the aforementioned persons documents containing false information, shall be punished by imprisonment and a fine, or by one of these two penalties, where the marriage contract is documented based on such statements or documents (52).

Article (294) provides that the same penalty shall apply to any public official or person entrusted with a public service who issues a document relating to death or inheritance, or who documents a marriage, while knowing that the data or the instrument upon which the document or marriage contract is based is incorrect. This article also punishes any person who, before the competent authority in procedures relating to the verification of death or inheritance, makes false statements concerning the facts intended to be established, where the document is issued based on such statements. Among examples of falsification in death-investigation procedures is applying to the Personal Status Court to obtain a death certificate while stating a date of death other than the true date, or a place of death other than the true place.

4-4: Exemption from Punishment

Article (303) of the Iraqi Penal Code provides that any person who commits the crime of forging seals, documents, or stamps, or counterfeiting currency, banknotes, financial instruments, or official documents, shall be exempt from punishment if he reports the matter to the public authorities before these materials disappear and before the authorities commence investigation and search for the perpetrators and notify others. If the authorities have already initiated their investigations, exemption from punishment shall apply only if the information provided contributes to the arrest of the perpetrators.

Likewise, any person who commits forgery under the conditions is exempt from punishment, reflecting the legislator’s commitment to achieving a balance between deterring crime and encouraging cooperation with judicial authorities (53). The purpose of this exemption is to strengthen mechanisms for preventing financial and administrative crimes and to protect society from the harm that may result from the spread of forgery.

This exemption regime constitutes a manifestation of restorative justice, which seeks to combine legal deterrence with the encouragement of reporting crimes before their effects escalate. Legal studies indicate that early reporting of crimes contributes to reducing the magnitude of the resulting harm, increases the likelihood of apprehending offenders, and enhances public confidence in the judicial and administrative system (54).

Legal scholars emphasize that exemption from punishment does not signify leniency toward crime; rather, it is a tool aimed at safeguarding the public interest. It provides an opportunity to rectify wrongdoing and mitigate harm, and encourages public officials or people entrusted with public trust to assume their legal and ethical responsibilities toward official documents. Judicial practice further indicates that the application of this provision encompasses all forgery crimes that may

affect the interests of the state or individuals, thereby enabling the authorities to regain control of the situation swiftly and to limit the economic, administrative, and social damage that may result from such crimes (55).

Accordingly, it may be concluded that exemption from punishment under Iraqi legislation represents an important legal instrument for combating forgery offenses. It encourages individuals to report crimes before their consequences worsen and enhances the effectiveness of other penalties prescribed for financial and administrative crimes. It also reflects the legislator's awareness of the serious impact of such crimes on public trust and the public interest and highlights the role of law in protecting society and preserving the stability of governmental institutions (56).

Findings

This study confirms that the forgery of official governmental documents constitutes one of the most serious crimes threatening public trust and societal stability, given its profound impact on official documents that represent the cornerstone of legal and administrative transactions. The findings demonstrate that the consequences of forgery are not confined to individuals or entities directly affected, but extend to undermining the legal system, destabilizing administrative order, and weakening public confidence in governmental institutions. Accordingly, combating forgery constitutes a primary priority for the protection of state and societal interests.

The study identifies two principal categories of forgery: material forgery, which involves altering or tampering with the document itself, and moral (intellectual) forgery, which entails the distortion or falsification of content or meaning. Each category constitutes an independent offense with its own prescribed penalties, underscoring the significance of legislative frameworks in addressing this phenomenon.

Iraqi legislation has clearly affirmed the imposition of more severe penalties for the forgery of official documents compared to private documents and has criminalized the use of forged documents as an independent offense, reflecting the legislator's awareness of the gravity of this crime in relation to the public interest. Article (289) of the Iraqi Penal Code provides that anyone who commits forgery in an official document shall be punished by imprisonment for a term not exceeding fifteen years. This provision highlights the magnitude of the legal and social danger posed by this offense and demonstrates the legislator's commitment to deterring its perpetrators. The danger of forgery is not limited to the legal sphere; it also extends to the social domain. Forgery leads to a decline in trust between individuals and institutions, weakens adherence to sound legal procedures, and threatens the principle of justice and equality that should be enjoyed by all.

This research shows that confronting the crime of forging official documents requires coordinated efforts involving criminal legislation, the activation of administrative oversight, and the enhancement of legal awareness among individuals, so that prevention becomes an integral component of the legal system.

Moreover, tightening deterrent penalties in cases involving government officials or people holding public responsibility constitutes a decisive step toward ensuring the protection of both state and societal interests.

In conclusion, the crime of forging official documents represents a direct threat to public trust and the public interest and cannot be tolerated. Accordingly, strengthening legal protection for official documents, rigorously enforcing penalties, and emphasizing the importance of integrity and transparency in official transactions are essential factors for preserving societal stability,

reinforcing legal security, and ensuring the continued role of the state in achieving justice and safeguarding citizens' rights.

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