## **IMPORTANT NOTE**

This guide is intended only as an introduction to some aspects of doing business in Iraq — it is not exhaustive. Furthermore, the mixture of practices and customs applicable to commercial transactions can alter quickly with little or no warning or may be inconsistently applied. Canadian firms are strongly advised to seek appropriate and up-todate professional advice related specifically to their individual circumstances and proposals before making any legal or financial commitments.

Every effort has been made to ensure that the information contained in this booklet provides an accurate representation of the Iraqi market. External Affairs and International Trade Canada accepts no legal responsibility for any errors or omissions in the information.

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