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| This research aims to shed light on the importance of Documentary credits as it occupies a privileged position in the field of banking since the banks have contributed to the entry as a key player in foreign trade operations.  The procedures of Documentary credits in the world in general and Iraq in particular pass through series of stages and interrelated operational procedures, and which governs the implementation is a set of rules, customs of international standard, and this is what it raises serious problematic issues about the commitment of parties of the Documentary Credits to those rules and norms, and the possibility of applying such measures in the right method, and it so as to control the proper implementation of the measures of credit in Iraq, instructions have been identified to the implementation of government credits contracts, and that take into account all the action stages in the life Documentary Credits starting from opening to closing of Documentary credits, and thus will ensure the correct implementation of the procedures crediting | | | | | | Abstract |