



# Newsletter

| 52<sup>nd</sup> Edition, January 2025 |

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Welcome to the 52<sup>nd</sup> edition of our newsletter. In this edition, we will present to our readers the following:

**Section A** will explore the **Public-Private Partnership Projects Law No. 19 of 2023**. This new legislation, replacing Law No. 17 of 2020, enhances transparency, expands eligible sectors, and strengthens the institutional framework for partnerships, aligning with Jordan's development goals.

**Section B** will discuss **Foreign Labor Under Iraqi Law**, addressing key aspects of labor regulations, compliance requirements, and the legal framework governing the employment of foreign workers in Iraq.

**Section C** will cover **the Sales Tax Law in Jordan**, for Start Ups and SMEs, focusing on key compliance requirements, registration thresholds, and obligations under the General Sales Tax Law to assist businesses in adhering to Jordanian tax regulations.

*“Attracting foreign investments is a priority for the Jordanian economy, and the Kingdom is keen to facilitate business operations for investors and their projects.”*

-During a meeting with Arab and foreign investors and representatives of major companies at Al Husseinia Palace on the 13<sup>th</sup> of November 2024  
-The official website of His Majesty King Abdullah II

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## SECTION A: A GLIMPSE INTO JORDANIAN LEGISLATION

### “Public-Private Partnership Projects Law No. 19 of 2023”

#### Introduction

The Hashemite Kingdom of Jordan is enhancing its appeal to global investors with the recent introduction of Public-Private Partnership Projects Law No. 19 of 2023 on Partnership Projects (hereinafter referred to as the Law). This legislation supersedes the Public-Private Partnership Projects Law No. (17) for the Year (2020), aiming to simplify procedures, strengthen transparency, and encourage more private investment. By aligning with The Hashemite Kingdom of Jordan’s national development goals, it lays a solid foundation for sustainable economic growth. While the new legislation is comprehensive, this newsletter will only highlight its key provisions rather than cover every aspect.

#### First: Institutional Framework

The Law outlines a well-defined institutional framework to ensure the effective management of partnership projects between the public and private sectors. Each entity has a specific role, contributing to the smooth operation and oversight of Public-Private Partnership (hereinafter referred to as “PPP”) initiatives:

#### 1. Jordan Investment Committee

The committee serves as the primary decision-making body, responsible for approving key PPP projects and ensuring alignment with national development priorities. It plays a critical role in policy oversight and strategic direction.

#### 2. Supreme Committee for Partnership Projects

This committee shall be formed by the Council of Ministers, and it is tasked with drawing up the general policy for partnership projects, providing approval to proceed with the partnership project after reviewing the feasibility report and the Ministry of Investment’s recommendations, and providing recommendations to the Council of Ministers to approve several matters related to the partnership projects.

#### 3. PPP Directorate

Established under the Ministry of Investment, the PPP Directorate is tasked with managing the operational aspects of partnership projects. Its responsibilities include helping public entities identify potential partnership projects and the priority for implementing them, preparing guidelines for partnership contracts, providing technical support, coordinating project development, facilitating interactions between public entities and private investors, and any other responsibilities assigned by the Minister of Investment.

#### 4. Unit for Financial Commitments

Housed within the Ministry of Finance, this unit evaluates the financial implications of partnership projects, ensuring that fiscal risks are managed effectively and do not overburden the public budget. Also, it compares the originally agreed-upon partnership contracts with subsequent amendments to confirm that there are no significant changes in the distribution of risks, financial obligations, or proposed government support.

#### 5. National Registry of Government Investment Projects

Maintained by the Ministry of Planning and International Cooperation, this registry catalogs all PPP projects, ensuring transparency and accountability while facilitating better coordination among stakeholders. It also conducts preliminary feasibility studies for partnership projects, engaging experts and consultants as needed.

### Second: Wider Scope of PPP Projects

The Law expands the range of sectors open to public-private partnerships, creating additional opportunities for investors. By leveraging the expertise and resources of the private sector, The Hashemite Kingdom of Jordan aims to enhance its infrastructure and public services while stimulating economic growth. Key sectors include:

- **Infrastructure:** Roads, bridges, ports, and airports
- **Energy & Utilities:** Renewable energy projects, water supply systems, and electricity infrastructure
- **Social Services:** Healthcare, education, and public facilities
- **Digital & Technology:** Telecommunications, data centers, and smart city solutions

This broader scope encourages innovative, high-impact projects that benefit local communities and offer sustainable returns for investors.

### Third: Key Provisions of the PPP Law

Designed to make The Hashemite Kingdom of Jordan's PPP landscape more transparent and attractive to private partners, the Law includes several notable provisions:

#### a. Direct Proposals

Private entities, as outlined in Article 15 of the Law, can submit unsolicited project ideas that meet specific criteria. Once deemed viable, these ideas are entered into the National Registry of Government Investment Projects.

#### b. Tendered Proposals

Public entities initiate a competitive bidding process, according to Articles 7 and 9 of the Law, ensuring a fair and transparent environment for all potential bidders.

### c. Project Duration

As set out in Article 16, the Law imposes a maximum contract duration of 35 years to promote sustainability and operational effectiveness.

### d. Project Development Fund

A Project Development Fund is established in the Ministry of Investment to finance the preparation and feasibility phases of PPP projects. Under Article 11 of the Law, it covers expenses such as preliminary studies, consultant fees, and other essential activities to ensure well-structured project development.

under Article 5 of the Law), creating a central source of information that promotes accountability and easier coordination.

### Legal Safeguards

- **Dispute Resolution**

The Law supports alternative dispute resolution mechanisms, such as arbitration and mediation. Article 18 stipulates these methods to resolve conflicts promptly while preserving fairness for all parties.

- **Contract Amendments**

Any changes affecting a project's outputs, price, duration, or risk allocation require formal approval. As outlined in Article 19 of the Law, the Council of Ministers must provide written authorization before any modification on the project's contract can take effect.

- **Conflict of Interest Provisions**

Individuals involved in decision-making are prohibited from participating in projects where they or their relatives may gain direct or indirect benefits. Article 20 ensures impartiality and integrity by preventing conflicts of interest in partnership projects.

With Law No. 19 of 2023, The Hashemite Kingdom of Jordan offers new opportunities for investors looking to be part of the country's growth. By creating partnerships between government agencies and private firms, Jordan seeks to improve infrastructure, encourage innovation, and drive economic progress.

## Fourth: Transparency & Legal Safeguards

The Law introduces several provisions designed to ensure transparency and uphold legal safeguards throughout a project's life cycle. By highlighting these measures, the law reinforces trust among stakeholders, mitigates risks, and enhances Jordan's standing as a reliable destination for public-private partnerships.

### Transparency Measures

- **Public Disclosure**

The Law mandates the publication of detailed reports upon financial closure. As stated in Article 10(e), these reports include information on the project's scope, duration, cost, tendering process, and involved entities, ensuring stakeholders and the public remain well-informed.

- **National Registry**

All PPP projects must be registered (as stated

### Conclusion

With a focus on transparency, balanced risk-sharing, and appealing incentives, Jordan is solidifying its role as a regional leader in public-private partnerships and reaffirming its commitment to a stable, investor-friendly environment.

It is also important to note that Public Private Partnership Regulation No. 9 of 2024 remains a key component of Jordan's PPP framework, providing practical guidelines for effective project implementation. In upcoming newsletters, we will explore how this regulation complements the new Law and supports the Kingdom's evolving PPP strategy.

## SECTION B: Iraq Office Foreign Labor Under Iraqi Law

The number of foreign workers in Iraq is projected to soon reach approximately 200,000 individuals from various nationalities, both Arab and non-Arab. The governmental aims to address their legal status, safeguard their rights, and protect them from extortion and harassment. At the same time, the authorities are committed to balancing the Iraqi market's demand for foreign labor with the need to prioritize local employment, ensuring Iraqi youth have access to jobs that shield them from financial hardship. Therefore, the government focused on setting a limit (quota) on the percentage of foreign workers that companies can hire in the workplace and on applying the law to entities that do not abide by it.

### Types of Foreign Labor in Iraq:

1. Skilled labor: This includes medical workers (including doctors and nurses), who benefit the

healthcare sector in Iraq, in addition to meeting the competencies needed during the reconstruction period of the country.

2. Non-skilled labor: Those are service workers who work in restaurants, hotels, shops and even in private households.

### Reasons for the Increase of Foreign Workers in the Workforce in Iraq:

The increase in foreign workers in Iraq is primarily attributed to their lower wages compared to Iraqi workers and their proximity to work locations, which minimizes delays in commuting. In contrast, some Iraqi workers often cite social obligations or health issues to justify workplace absences, which can negatively impact overall productivity.

Another reason is that they can endure long working hours and they are distinguished by their obedience and respect for their employer.

### Obtaining a Labor Permit:

The Instructions for Foreigners to Work in Iraq No. 18 of 1987 was issued, regulating the employment of foreign workers in Iraq as follows:

According to the aforementioned Instructions, the employer in the private, semi-governmental and public sectors cannot register any foreign employee unless he/she has obtained a work permit. This permit is granted by the Ministry of Labor and Social Affairs (or whomever it may authorize) based on the following factors: (i) Iraq's needs for foreign labor in light of what the national economy requires and (ii) according to the requirements of each governorate after the permit is verified by the Department of Labor and Vocational Training (and its departments in the governorates) and

(iii) after the permit is approved by the competent security departments, provided that there is no objection to it.

#### **Conditions for the Issuance of a Labor Permit:**

A foreigner who wishes to work in Iraq must submit a written application to the Ministry of Labor and Social Affairs through Iraqi representations abroad, or through his/her agent in Iraq, or through the employer who wishes to employ him/her.

After the competent authorities confirm that there is no impediment to employing the applicant in Iraq, the authorities are contacted to grant an entry visa to the foreigner. They must then visit the Department of Labor and Vocational Training in Baghdad (or its departments in the governorates) within a period of 7 days from the date of his/her entry into Iraq for the purpose of obtaining a visa and completing the procedures for being granted the permit.

If the foreigner is residing in Iraq legally and wishes to work inside the country, he/she must submit legal documents proving their entry into Iraq and their legal residence therein. He/she must also submit a written request to the Department of Labor and Vocational Training (or its departments in the governorates) or through the employer who wishes to employ him/her. The request must include all information related to the worker's qualifications, documented by the certificate and documents available to him/her, stating his/her name, nationality, type of work and its duration, the name of the employer and his/her full address.

Recently, offices for recruiting foreign workers have begun to have an increased presence in Iraq following

an increase in demand for foreign workers from shop owners, shopping malls, and restaurants, in addition to wealthy and middle-class families.

The contract with said foreign workers is for two years and the offices that recruit them are given an amount of money ranging from 500 to 1000 United States dollars to cover travel costs and subsequent procedures. The wages that foreign workers receive range between 400 dollars per month for the male younger foreign worker and 300 to 350 dollars for the female younger foreign worker, in addition to providing them with housing, food and health care.

#### **Pros and Cons of Foreign Labor:**

A potential risk of employing foreign labor in Iraq is that introducing more foreign workers into the market, given the high numbers of unemployed Iraqi youth, could exacerbate unemployment rates. This situation might push the youth toward emigration, deviance, or even criminal activity. However, what is currently happening on the ground is the continued flow of foreign workers, especially from Bangladesh, into the Iraqi market, who often work in jobs that many Iraqis despise or are not accustomed to doing, and they receive wages that the local workers may not accept.

The challenge of monitoring foreign workers in Iraq by security services poses a significant burden on both security and social stability, particularly when there is concern about potential involvement with terrorist groups. As a result, requests to bring in foreign workers should only be considered after the specialized companies complete the following measures:

- Submit the contract concluded between the concerned company and the foreign worker;



- Obtain the approval of the Ministry of Labor and Social Affairs after performing the medical examination (provided that it is certified by the departments of the Ministry of Health departments); and
- A written pledge is requested from the inviting party, in which that party pledges to bear the cost of housing and living expenses and to ensure their presence in the event that they are requested by any security agency.

#### Arab Labor Organization Report

In its report the Arab Labor Organization called for:

- Reviewing employment policies in Arab countries;
- Working towards increasing priority to citizens;
- Developing job opportunities by supporting the comprehensive development process (including the good use of available resources and paying attention to the human development element); and
- Regulating the process of increasing population growth.

Furthermore, it stressed the importance of:

- Developing a long-term plan and sub-plans with phases to harmonize education and training outcomes with the needs of the labor market;
- Expanding the establishment of institutions to train and qualify Arab workers; and
- Paying attention to the issue of production and increasing productivity.

Moreover, it emphasized the importance of fostering a sense of belonging among youth to encourage their active participation in societal development. It also highlighted the need to raise awareness through various media outlets about the critical role of vocational training. It also stressed the need to do the following:

- Review the education and training system to determine the extent of its suitability to the needs of the labor market;
- Develop specific programs to attract Arab immigrant minds;
- Solve all the problems that the Arab labor market is facing; and
- Contribute to solving the unemployment problem.

## SECTION C: START UPS & SMEs: Overview of the Sales Tax Law in Jordan

SMEs often face challenges in understanding and complying with the complexities of sales tax laws in Jordan. In this edition of Hammouri & Partners Newsletter, we present a simplified guide to sales tax compliance in Jordan, focusing on how SMEs can adhere to relevant regulations, minimize financial burdens, and avoid potential violations.

### Registration requirements under General Sales Tax Law

**The General Sales Tax Law No. 6, year 1994, and its amendments** are imposed on the importation, sale of goods and services provided in Jordan. Accordingly, any natural or legal person is obligated to register with the Sales Tax Department if they meet specific revenue thresholds: (i) 30,000 JOD for businesses in the service sector, and (ii) 75,000 JOD for businesses in the commercial and industrial sectors. Furthermore, these thresholds are calculated based on total revenue generated over 12 consecutive months. Unlike other types of taxes, the sales tax is easily collected upon the sale of goods and services. Furthermore, once registered, businesses are required to comply with the tax percentage set forth by Article 6 of the General Sales Tax Law No. 6 year 1994 and its amendments, which states that “a general tax is

*imposed by law on the import or supply of any goods or service at a rate of 16% of the value of these goods or services...”. This is unless such goods or services are exempted or have a reduced tax percentage according to the general sales tax regulations.*

### Proper documentation and record compliance

SMEs are required to maintain accurate records and documents that clearly determine the amount of tax owed. These records must comply with international accounting standards, and shall be audited, and certified by a licensed accountant to be able to submit the report to the Sales Tax Department. Moreover, SMEs must retain these records for at least four years, ensuring they are accessible for any audits or inspections. Furthermore, to ensure compliance with relevant laws and regulations, SMEs are imposed by law to appoint a certified accountant to maintain proper documentation and prepare accurate tax returns.

### Penalties for Non-Compliance

Failure to comply with sales tax regulations could lead to penalties, which may have significant financial and legal consequences for SMEs. Common violations and their penalties include the following: (i) Businesses that fail to register within the required timeframe or have tax return errors in reporting or delays in submitting tax returns can result in fines between 100 JOD and 500 JOD. (ii) Tax evasion is treated as a serious offense under Jordanian law.



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Penalties for tax evasion are to compensate the Sales Tax Department amounting to double or triple the tax owed, along with a fine ranging from 200 JOD to 1,000 JOD.

Furthermore, repeated offenses within a one-year period could double the penalties, and further violations may lead to additional sanctions whereby courts may impose imprisonment of up to three months. These penalties underscore the importance of adhering to sales tax laws to avoid financial and reputational damage.

### **Conclusion**

In conclusion, sales tax compliance is a critical responsibility for SMEs operating in Jordan. While the tax system may seem complex, understanding the key obligations and adhering to the General Sales Tax Law can help businesses avoid penalties and ensure financial stability. Furthermore, SMEs shall maintain accurate records and stay informed about the latest legal requirements to ensure compliance with the applicable laws and regulations to operate legally and effectively.



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If you would like to discuss further any aspects of this Newsletter, please feel free to get in touch with one of our lawyers, using the contact details in the Contributors section below.

If you feel that other persons would be interested in reading this Newsletter, please feel free to share.

If you wish not to have our upcoming Newsletter or if you wish to amend the contact details, please inform us by sending an email to [info@hammourilaw.com](mailto:info@hammourilaw.com), titled “*non-subscription*” and/or “*amending the contact details*”.

Warm regards,

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Hammouri & Partners Attorneys at-Law, is a Jordanian multi-practice law firm, founded over two decades ago (established in 1994) by the late Professor Mohammad Hammouri. Professor Hammouri was a renowned Jordanian attorney and an arbitrator, a former Minister of Culture and National Heritage and a former Minister of Higher Education, who wrote a plethora of books, primarily on constitutional rights.

Professor Mohammad Hammouri also founded the first School of Law in the Hashemite Kingdom of Jordan at The University of Jordan, in which he was its first dean. Today, the firm is managed by Dr. Tariq Hammouri, a distinguished academic and attorney and a former Minister of Industry, Trade and Supply. Dr. Tariq Hammouri is both an experienced attorney and an arbitrator, an expert in the Corporate sector, Commercial Transactions, Financial Markets, Banking Law and International Trade. He is an Associate Professor at the School of Law, University of Jordan and (formerly) the Dean of the School of Law. Dr. Hammouri is also an officially appointed member of the International Center for Settlement of Investment Disputes (ICSID) Panel of Arbitrators upon designation by the Government of the Hashemite Kingdom of Jordan, for the period of 2020 to 2026.

Hammouri & Partners' team consists of more than 30 attorneys and a number of other professionals working in the firm's specialized departments, providing professional legal services at a local, regional and international level. We also have a strong presence in Iraq, with an office located in Baghdad, the capital of the Republic of Iraq, and a branch in Erbil, within the Kurdistan Region, to offer comprehensive legal services across the country. The Iraq office has been operational since September 2023.

The firm's legal services cover numerous areas of practice, including the following: Corporate and Commercial Law (whether that is corporate set-up or drafting of all types of commercial agreements), Intellectual Property Law, Banking and Finance Law (the Firm advises local and international banks regarding all Banking Transactions and Regulatory Compliance). Additionally, the Firm's Litigation and Arbitration department have the capabilities and competence to represent parties in the most complex and novel legal matters, as it encompasses expertise in several areas of law, whether it is before courts or arbitral tribunals. Hammouri & Partners Attorneys at-Law was one of the first firms in Jordan to establish a specialized International Department to cater for the needs and requirements of international clients on an array of tasks with cross-border elements, such as those regarding bilateral and international trade negotiations, projects, contracts and others.

In addition to what has previously been stated, Hammouri & Partners provides legal advice and consultation to various industries such as those of Construction & Infrastructure, Manufacturing, Engineering, Trade, Securities and Energy, as some of its clients are major energy, healthcare, information technology and telecoms companies.

Hammouri & Partners Attorneys at-Law provides its broad services throughout Jordan as well as worldwide, through established collaborations with reputable law firms in the MENA region, Europe, the United Kingdom and the USA. Hammouri & Partners has earned regional and international acclaim by the most reputable legal directories. Chambers and Partners Global, International Financial Law Review (IFLR 1000) and the Legal 500, all highlight Hammouri & Partners as a leading law firm in the Jordanian legal services industry.

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