



# Newsletter

| 60<sup>th</sup> Edition, September 2025 |

الحموري ومشاركونه

**HAMMOURI  
& PARTNERS**

**ATTORNEYS**

Welcome to the 60<sup>th</sup> edition of our newsletter. In this edition, we will present to our readers the following:

**Section A of this issue**, will shed light on the Data Disclosure Regulation No. (28) of 2025.

**Section B of this issue**, dedicated to matters pertinent to the jurisdiction of Iraq, dives into the topic of the Computation of Corporate Income Tax in Iraq.

**Section C of this issue**, dedicated to matters pertinent to SMEs, will cover the unlawful use of trademarks through electronic means.

*“Domestically, and in response to the requirements of digital transformation and the constitutional imperative to protect individual privacy rights, the Jordanian legislator enacted the Personal Data Protection Law No. (24) of 2023. This Law represents a pivotal step towards establishing a comprehensive legislative framework regulating the processing of personal data. It expressly mandates the issuance of executive regulations to govern the mechanisms for data collection and disclosure, ensuring a balance between the demands of digital development and the protection of fundamental rights and freedoms.”*

Topic	Page Numbers
<b>Section A: A Glimpse into Jordanian Legislation - Data Disclosure Regulation No. (28) of 2025</b>	
Introduction	3
First: Background and Legal Context of the 2025 Data Disclosure Regulation	3 - 4
Second: Legal and Regulatory Framework of the Data Disclosure Regulation	4
Third: Core Objectives of the Data Disclosure Regulation	4
Fourth: Key Provisions of the Data Disclosure Regulation	5
Conclusion	5 - 6
<b>Section B: Hammouri &amp; Partners' Iraq Office</b>	
Computation of Corporate Income Tax in Iraq	6 - 8
<b>Section C: START UPS &amp; SMEs</b>	
Unlawful Use of Trademarks through Electronic Means	8 - 10

## SECTION A: Data Disclosure Regulation No. (28) of 2025

### Introduction

In recent decades, the Hashemite Kingdom of Jordan has witnessed significant advancements in its digital and administrative infrastructure. The regulation and governance of data have emerged as central issues for policymakers and both public and private institutions. Against this backdrop, the promulgation of the Data Disclosure Regulation No. (28) of 2025 constitutes a strategic step towards enhancing transparency in data management, safeguarding individual privacy, and embedding digital governance standards within the Kingdom.

This study provides a comprehensive analysis of the various aspects of the new Regulation, drawing upon its official provisions, relevant legislative instruments, professional commentary, and stakeholder observations. It further assesses its impact on Jordan's administrative and economic landscape, its role in fostering a conducive business environment, and its contribution to strengthening Jordan's regional and international standing in data protection and digital innovation indices.

It is noteworthy that this Regulation is directly linked to, and derived from, the Personal Data Protection Law No. (24) of 2023, which was previously reviewed in Hammouri Newsletter No. 58 of 2025. That review addressed the nature of the Personal Data Protection Law, the categories of protected data under its scope, the rights

conferred thereunder, and the conditions for obtaining prior consent for data processing.

### First: Background and Legal Context of the 2025 Data Disclosure Regulation

#### 1.1 National and International Context of Data Protection

In recent years, the need for detailed legislation governing the protection of personal data has intensified, driven by the exponential growth in the volume of data exchanged and the widespread use of digital services across governmental and private sectors. Internationally, personal data protection has become a cornerstone of modern legislative frameworks, exemplified by the European Union's General Data Protection Regulation (GDPR), which has become a global reference model and a fundamental benchmark for the success of the digital economy.

Domestically, and in response to the requirements of digital transformation and the constitutional imperative to protect individual privacy rights, the Jordanian legislator enacted the Personal Data Protection Law No. (24) of 2023. This Law represents a pivotal step towards establishing a comprehensive legislative framework regulating the processing of personal data. It expressly mandates the issuance of executive regulations to govern the mechanisms for data collection and disclosure, ensuring a balance between the demands of digital development and the protection of fundamental rights and freedoms.

#### 1.2 Promulgation of Regulation No. (28) of 2025

The issuance of the Data Disclosure Regulation

No. (28) of 2025 (“Regulation”) was motivated by several key considerations, including:

- Combating the misuse of personal data for commercial or promotional purposes without the consent of the data subject;
- Regulating the conditions and procedures for data disclosure, and identifying the persons authorized to undertake such disclosure;
- Ensuring the confidentiality and integrity of data, thereby reinforcing public trust in the national digital environment.

## Second: Legal and Regulatory Framework of the Data Disclosure Regulation

### 2.1 Legislative Basis in Jordanian Law

The Regulation is one of the principal executive instruments issued pursuant to the Personal Data Protection Law No. (24) of 2023 (“Law”). It is directly grounded in Article (24) of the Law, which grants the Council of Ministers the authority to issue regulations specifying the conditions for data disclosure, the persons to whom disclosure may be made, and the categories of data permissible for disclosure.

### 2.2 Philosophy and Principles of the Regulation

The Regulation enshrines a set of advanced safeguards governing the process of data disclosure, linking such disclosure to the achievement of a legitimate and specific purpose. It prohibits any unwarranted expansion or use of disclosed data beyond the purposes for which it was originally collected. Furthermore, it emphasizes the need to strike a precise balance between procedural transparency and the protection of the constitutional right to privacy.

## Third: Core Objectives of the Data Disclosure Regulation

### 3.1 Ensuring the Protection of Personal Data

A primary objective of the Regulation is to protect individuals’ personal data from unlawful disclosure and/or processing, and to prevent its misuse in commercial, marketing, or other contexts inconsistent with the data subject’s consent or with applicable legislation.

### 3.2 Establishing a Secure and Reliable Digital Environment

By fostering trust in the digital economy, the Regulation aims to encourage safe engagement in electronic services and digital transactions. This, in turn, contributes to creating an attractive investment climate, particularly for technology and e-commerce enterprises, thereby enhancing the competitiveness of the national economy.

### 3.3 Harmonizing Legislation with International Standards

The Regulation seeks to align Jordanian legislation on personal data protection with leading international standards and best practices, thereby achieving strategic objectives such as:

- Improving Jordan’s ranking in global digital transformation indices;
- Stimulating investment in digital infrastructure, particularly in data centers and international cloud services;
- Ensuring compliance with obligations arising under relevant international agreements and treaties on data protection and privacy.

#### Fourth: Key Provisions of the Data Disclosure Regulation

Under the Regulation, “data disclosure” encompasses any means or instrument by which a third party becomes aware of data, whether through access, exchange, publication, transfer, use, display, or transmission. This definition reflects the Regulation’s core principle of broadening the concept of disclosure to include all acts and methods that result in third-party knowledge of personal data.

##### 1. Article 3(a):

This provision underscores the necessity of protecting and preserving personal data, adhering to the principle of proportionality between disclosure and its legitimate purpose, and safeguarding individual rights. Disclosure is restricted to the minimum data necessary, and the identity of the data subject may not be revealed—directly or indirectly—except where justified by necessity and in accordance with the Law. The effect on stakeholders is to obligate institutions to limit disclosure strictly to what is essential for achieving the legitimate purpose, thereby enhancing internal governance and reducing potential operational and/or legal risks.

##### 2. Article 3(b):

This paragraph permits the disclosure of personal data without the data subject’s consent in exceptional circumstances, including: the execution of judicial or security procedures; compliance with international treaties; enforcement of applicable legislation; and the protection of the data subject’s vital interests or rights. These exceptions provide flexibility for security and judicial authorities in performing their duties, while requiring private entities to exercise caution to ensure that disclosure remains within legitimate bounds.

##### 3. Article 4:

This provision authorizes the data custodian to disclose data to a processor, recipient, or authorized persons, provided such disclosure falls within the scope of delegated authority, is consistent with the nature of the work, and is accompanied by security, technical, and organizational measures ensuring data protection. In effect, it imposes governance standards when engaging external resources.

##### 4. Article 5:

Under this Article, the data custodian must ensure compliance with the Regulation when disclosing data, whether at the request of the data subject, by order of a public authority, judicial body, or any other entity authorized under the Law and Regulation. This fosters institutional oversight, subjects improper implementation to accountability, and encourages public authorities to standardize their legal procedures.

#### Conclusion:

The Data Disclosure Regulation No. (28) of 2025 represents a significant legislative advancement in Jordan’s pursuit of a secure and transparent digital environment. It reflects the legislator’s growing awareness of the need to balance transparency requirements with the constitutional right to privacy. Positively, the Regulation establishes a clear legal framework that precisely defines the conditions for data disclosure, limits its scope to legitimate purposes, and obliges relevant entities to apply governance and data protection standards. This enhances public and institutional trust in the national digital system and creates a more attractive environment for investment,



particularly in technology and digital services sectors.

Its alignment with international standards—especially reference models such as the GDPR—improves Jordan’s standing in digital transformation indices and strengthens its capacity to participate in the global economy.

Nevertheless, the Regulation is not without potential challenges, notably the need to ensure effective practical implementation, provide adequate technical and human resources to supervisory bodies, and raise awareness among institutions and individuals regarding permissible disclosure limits and compliance mechanisms. While the exceptions provided are essential for enabling security and judicial authorities to fulfill their mandates, they may raise concerns about potential misuse if not accompanied by strict oversight and transparent accountability mechanisms.

From a legal development perspective, several enhancements may be proposed:

- **Strengthening the oversight framework** by establishing a specialized authority or unit to monitor compliance by public and private entities, with clear powers of inspection and investigation;
- **Expanding awareness and training programs** for institutions and individuals on their rights and obligations under the Regulation, to encourage voluntary compliance and reduce violations;
- **Developing unified technical standards** for data protection, including encryption, access control, and immediate breach

- notification mechanisms;
- **Periodic review of exceptions** to ensure they remain within necessary and legitimate limits, accompanied by annual reports detailing the scope and nature of exceptional disclosures.

In sum, the Regulation provides a solid foundation for the governance of data disclosure in Jordan. However, it requires meticulous executive follow-up and continuous updates to keep pace with technological and legislative developments, ensuring it remains an effective tool for protecting privacy, fostering trust in the digital environment, and simultaneously driving economic growth and innovation.

## SECTION B: Hammouri & Partners’ Iraq Office – Computation of Corporate Income Tax in Iraq

Individuals intending to establish a company or commercial enterprise in Iraq must be aware of the applicable corporate income tax regime and the method by which such tax is calculated. The amount of tax imposed on companies varies by company type. Generally, taxation constitutes one of the principal sources of State revenue, which the government uses to finance development projects and public services.

This article outlines the nature of corporate income tax in Iraq and explains the method for calculating such tax.

### Corporate Income Tax in Iraq

Corporate income tax in Iraq is a form of direct

taxation imposed by the State on the net income of companies and other comparable legal entities. The Iraqi government levies income tax on domestic companies, legal entities, and branches of foreign entities with respect to taxable profits derived from sources within Iraq.

#### Entities Subject to Corporate Tax in Iraq

Before addressing the method of calculating corporate income tax, it is necessary to identify the entities subject to such tax under Iraqi law. Pursuant to the Iraqi Income Tax Law, the following entities are subject to corporate income tax:

- **Any joint-stock or limited liability company** incorporated under Iraqi law or under the laws of another jurisdiction, provided that its place of management is located in Iraq, in which case it is deemed resident and taxable therein.
- **Any foreign company registered in Iraq** or any foreign company maintaining a permanent establishment in Iraq, in which case tax is levied solely on income arising in Iraq.

#### Method of Calculating Corporate Income Tax in Iraq

Iraq imposes corporate income tax at a rate of **15%** on the profits realized by companies during the relevant tax period. The tax is applied to the taxable income of the company, as reflected in its audited financial statements, which must be prepared in accordance with the **Iraqi Unified Accounting System (IUAS)**.

The Iraqi General Commission for Taxes (GCT) may either accept the reported taxable profit or

determine an alternative taxable profit figure based on a percentage of the company's total revenues, in accordance with the provisions of the Iraqi Corporate Income Tax Law.

#### Filing of Corporate Tax Returns

Companies subject to income tax in Iraq are required to submit their corporate tax returns in **Arabic** within **five (5) months** of the end of the financial year. The return must include financial statements prepared in accordance with the IUAS.

Following submission, the GCT reviews the filing, issues a tax assessment, and may request additional information. The final tax liability is determined upon verification. Failure to pay the assessed tax within the statutory deadline results in the imposition of penalties and interest.

#### Withholding Tax on Employment Income (Direct Deduction Tax)

In addition to corporate income tax, employers in Iraq are subject to a **direct deduction tax** on employees' income. The law obliges employers to withhold the applicable income tax from employees' salaries and remit it to the **General Commission for Taxes – Direct Deduction Department** within **fifteen (15) days** of the end of each month.

If the remittance deadline is missed, a fine is imposed for each employee, payable by the company. This obligation is **monthly**, not annual, although companies may make monthly deposits via the **ACH system**, provided that the full amount is settled by the end of December each year.

The calculation is based on a prescribed formula set out in Form D.D. and completed monthly after deducting the following statutory allowances:

1. **Personal allowance** for the employee

1. (single, divorced, or widowed).
2. **Marital allowance** (if applicable).
3. **Child allowance** (if applicable).
4. **Legal allowance** for employees outside the public sector who have not benefited from the five-year leave provision, amounting to IQD 1,000,000.
5. **Social security contribution allowance** (5% of the employee's salary, withheld from the employee).
6. **Allowance for granted benefits**, provided such benefits do not exceed 30% of the employee's basic salary.

The tax is calculated on the net amount remaining after deducting the above allowances, in accordance with the prescribed formula.

## SECTION C: START UPS & SMEs – Unlawful Use of Trademarks through Electronic Means

From the outset, modern electronic means, particularly social media platforms, have played a significant role in the marketing and promotion of products and goods. These platforms have become the most widespread method among traders to advertise their products, targeting a broad segment of society, which, in turn, has contributed to the recent development of e-commerce. Traders, motivated by the desire

to display their products to consumers in a manner that maximizes their reach and benefit, may inadvertently create a state of disorder in the promotion of goods or products bearing trademarks registered in the name of international or local companies. Such conduct can constitute the criminal offence of using a trademark without authorization.

International agreements, such as the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS) of 1994 and the Paris Convention for the Protection of Industrial Property of 1883, have not overlooked the provisions governing trademarks, particularly the prohibition against using a trademark without the consent of its owner. However, with the recent global boom in e-commerce, a legal gap has emerged that these international agreements—concluded before the advent and development of e-commerce—did not address.

This bulletin will address several matters, namely:

1. An overview of e-commerce and trademarks;
2. The unlawful use of a trademark owned by another party through electronic means and the position of the Jordanian legislator;
3. How small and medium-sized enterprises can protect themselves from legal liability.

### First: Overview of E-Commerce and Trademarks

The tremendous development in electronic means has given rise to new concepts in the field

of commerce, such as e-marketing and e-commerce. To keep pace with this development, domestic legislation has sought to regulate matters related to e-commerce by establishing rules and restrictions to govern it under legal frameworks, treating it much like traditional commerce.

Unlike some Arab jurisdictions—such as the United Arab Emirates—the Jordanian legislator has not defined e-commerce, leaving its definition to legal doctrine. Nevertheless, the legislator has regulated matters related to e-commerce under the provisions of the Electronic Transactions Law No. 15 of 2015, setting out the general framework and governing issues such as the validity of electronic contracts, the evidentiary weight of electronic records, electronic signatures, and other regulatory matters.

A trademark is defined in Article 2 of the Jordanian Trademarks Law No. 33 of 1952 as: “Any visible sign used or intended to be used by any person to distinguish his goods, products, or services from those of others.”

This definition reflects the commitments undertaken by the Hashemite Kingdom of Jordan under the international agreements it has signed.

### **Second: Unlawful Use of a Trademark Owned by Another Party through Electronic Means – The Position of the Jordanian Legislator**

As noted above, the absence of specific regulation for certain aspects of e-commerce may lead to unlawful practices, such as the use of a trademark owned by a company without its

consent or authorization. International agreements have enshrined the principle of prohibiting the use of trademarks without permission, most notably Article 16 of the TRIPS Agreement (1994), which prohibits any party from using a trademark owned by another party to the agreement without authorization.

Under the Jordanian Trademarks Law, the exclusive right to use a trademark is vested in its owner. The law prohibits any party from using a trademark owned by another without consent or authorization, and it imposes legal penalties for such conduct. Article 37 of the Trademarks Law provides, *inter alia*, that:

1. Any person who, with intent to defraud, commits any of the following acts shall be punished by imprisonment for a term of not less than three months and not more than one year, or by a fine of not less than one hundred dinars and not more than six thousand dinars, or by both penalties:
  - 1.1. Counterfeiting a registered trademark or imitating it in a manner likely to mislead the public, or affixing within the Kingdom a counterfeit or imitated trademark to goods of the same class for which the trademark was registered;
  - 1.2. Using, without right, a trademark owned by another on goods of the same class for which the trademark was registered;
  - 1.3. Selling, possessing for sale, or offering for sale goods bearing a trademark whose use constitutes an offence under the preceding two subparagraphs, with prior knowledge thereof.

2. Notwithstanding paragraph (1), persons who sell, offer for sale, or possess for sale goods bearing a trademark whose use constitutes an offence under subparagraphs (a) and (b) of paragraph (1) shall be punished by a fine of not less than fifty dinars and not more than five hundred dinars.
3. The provisions of paragraph (1) shall apply to any person who attempts, assists, or incites the commission of any of the acts set forth therein.
4. It follows from this provision that the use of a trademark owned by another without authorization is not permitted and gives rise to legal liability and the penalties prescribed by law.
5. A review of Jordanian legislation further reveals that Article 26 of the Jordanian Cybercrime Law No. 17 of 2023 provides: “Any person who commits an offence not specifically provided for in this Law, but punishable under any other legislation, by using the information network, information technology, information system, or a website, or who participates in, intervenes in, or incites the commission thereof, shall be punished with the penalty prescribed in that legislation.”
6. Accordingly, the Jordanian legislator has extended legal protection to trademarks even when used through electronic means, imposing the same penalties as if the infringement had occurred in the physical realm.

### **Third: How Small and Medium-Sized Enterprises Can Protect Themselves from Legal Liability**

In light of the foregoing, and to avoid violating the Cybercrime Law and the Trademarks Law, small and medium-sized enterprises must ensure that they do not use any trademark owned by another party without authorization. Unauthorized use can trigger both criminal liability and civil damages for harm suffered by the trademark owner as a result of such use.

Alternatively, enterprises may contact the trademark owner to obtain consent for the use of the mark in promoting their goods and products.

### **Conclusion**

The Jordanian legislator has prescribed penalties for any person who uses a trademark without right, even if such use occurs through electronic platforms, where that no authorization has been obtained from the trademark owner. Such conduct is punishable under the same provisions of the Trademarks Law, by virtue of Article 26 of the Cybercrime Law, when committed through electronic means.

Moreover, liability is not limited to the criminal aspect; the trademark owner is also entitled to claim civil compensation for any loss or damage suffered as a result of the unauthorized use of the mark.



الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

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,

**HAMMOURI & PARTNERS ATTORNEYS AT-LAW**

الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

**CONTRIBUTORS TO THE EDITION IN ENGLISH  
(Section A – A Glimpse into Jordanian Legislation: “Data  
Disclosure Regulation No. (28) of 2025”)**



**TARIQ M. HAMMOURI, Ph.D.**  
MANAGING PARTNER  
[tariq@hammourilaw.com](mailto:tariq@hammourilaw.com)



**YOTTA PANTOULA-BULMER**  
OF-COUNSEL,  
HEAD OF THE INTERNATIONAL  
DEPARTMENT  
[yotta.b@hammourilaw.com](mailto:yotta.b@hammourilaw.com)

**With the contribution of:**  
**OBADA ALWARDAT**  
LEGAL INTERN  
[intern@hammourilaw.com](mailto:intern@hammourilaw.com)



الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

**CONTRIBUTORS TO THE EDITION IN ARABIC  
(Section A – A Glimpse into Jordanian Legislation: “Data  
Disclosure Regulation No. (28) of 2025”)**



**TARIQ M. HAMMOURI, Ph.D.**  
MANAGING PARTNER  
[tariq@hammourilaw.com](mailto:tariq@hammourilaw.com)



**AHMED KHALIFEH**  
SENIOR ASSOCIATE,  
HEAD OF CORPORATE  
[ahmed.k@hammourilaw.com](mailto:ahmed.k@hammourilaw.com)



**SABIA ALMOMANI**  
JUNIOR ASSOCIATE  
[sabia.m@hammourilaw.com](mailto:sabia.m@hammourilaw.com)

الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

**CONTRIBUTORS TO THE EDITION IN ENGLISH**  
**(Section B – Hammouri & Partners Iraq Office: “Computation of Corporate Income Tax in Iraq”)**



**TARIQ M. HAMMOURI, Ph.D.**  
MANAGING PARTNER  
[tariq@hammourilaw.com](mailto:tariq@hammourilaw.com)



**YOTTA PANTOULA-BULMER**  
OF-COUNSEL, HEAD OF THE  
INTERNATIONAL DEPARTMENT  
[yotta.b@hammourilaw.com](mailto:yotta.b@hammourilaw.com)

**With the contribution of:**  
**OBADA ALWARDAT**  
LEGAL INTERN  
[intern@hammourilaw.com](mailto:intern@hammourilaw.com)



الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

**CONTRIBUTORS TO THE EDITION IN ARABIC  
(Section B – Hammouri & Partners Iraq Office: “Computation of  
Corporate Income Tax in Iraq”)**



**TARIQ M. HAMMOURI, Ph.D.**  
MANAGING PARTNER  
[tariq@hammourilaw.com](mailto:tariq@hammourilaw.com)



**OMAR SAWADHA**  
PARTNER  
[omar.s@hammourilaw.com](mailto:omar.s@hammourilaw.com)



**MUSTAFA BAQQAL**  
PARTNER – IRAQ OFFICE  
[mustafa.b@hammourilaw.com](mailto:mustafa.b@hammourilaw.com)



**BAKR ALWASMI**  
ASSOCIATE LAWYER  
[Bakr.w@hammourilaw.com](mailto:Bakr.w@hammourilaw.com)



الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

**CONTRIBUTORS TO THE EDITION IN ENGLISH**  
(Section C – Startups & SMEs: “Unlawful Use of Trademarks through Electronic Means”)



**TARIQ M. HAMMOURI,**  
Ph.D.  
MANAGING PARTNER  
[tariq@hammourilaw.com](mailto:tariq@hammourilaw.com)



**OMAR ABU AYYASH**  
ASSOCIATE LAWYER,  
HEAD OF THE STARTUPS &  
SMEs DESK  
[omar.a@hammourilaw.com](mailto:omar.a@hammourilaw.com)



**YOTTA PANTOULA-BULMER**  
OF-COUNSEL,  
HEAD OF THE INTERNATIONAL  
DEPARTMENT  
[yotta.b@hammourilaw.com](mailto:yotta.b@hammourilaw.com)

**With the contribution of:**  
**OBADA ALWARDAT**  
LEGAL INTERN  
[intern@hammourilaw.com](mailto:intern@hammourilaw.com)



الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

**CONTRIBUTORS TO THE EDITION IN ARABIC**  
(Section C – Startups & SMEs: “Unlawful Use of Trademarks  
through Electronic Means”)



**TARIQ M. HAMMOURI, Ph.D.**  
MANAGING PARTNER  
[tariq@hammourilaw.com](mailto:tariq@hammourilaw.com)



**OMAR ABU AYYASH**  
ASSOCIATE LAWYER,  
HEAD OF THE START UPS  
& SMEs DESK  
[omar.a@hammourilaw.com](mailto:omar.a@hammourilaw.com)

## ABOUT HAMMOURI & PARTNERS ATTORNEYS AT-LAW

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.

الحموري ومشاركوه

**HAMMOURI & PARTNERS**

ATTORNEYS

**Jordan, Amman,**

Shmeisani, Alsharif Nasser Bin Jamil Street,  
Cairo Amman Bank Building, # 96, 2<sup>nd</sup> & 3<sup>rd</sup> Floor,  
P.O. Box: 930084 - Amman, 11193 - Jordan  
Tel: +962 6 5691112, +962 6 5699590  
Fax: +962 6 5691128

**Iraq, Baghdad,**

Almansour, Alrwad Str.

**Kurdistan, Erbil.**

Waziran, mhla 213, zaqaq 57

Hammouri & Partners Attorneys at-Law ©2025

Email: [info@hammourilaw.com](mailto:info@hammourilaw.com)

Website: <https://hammourilaw.com>