



# Newsletter

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الحموري ومشاركوه

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Welcome to the 67<sup>th</sup> edition of our newsletter. In this edition, we will present to our readers the following:

**Section A of this issue**, dedicated to matters pertinent to the jurisdiction of Jordan will shed light on the topic of General Average - Shared Maritime Losses.

**Section B of this issue**, dedicated to matters pertinent to SMEs, will cover the topic of Artificial Intelligence in Legal Advisory “An Opportunity or a Risk for Startups and Small and Medium-Sized Enterprises?”.

**Section C of this issue**, dedicated to matters pertinent to the jurisdiction of Iraq, dives into the topic of ASYCUDA System and Its Impact on Customs Tariffs and Tax Deposits in Iraq.

**Section D of this issue**, dedicated to matters pertinent to the jurisdiction of UAE, will cover the topic of Implementing Regulation of Federal Law No. (6) of 2023 Concerning the Practice of Certain Health Professions by Non-Physicians and Non-Pharmacists.

**Section E of this issue**, dedicated to matters pertinent to the jurisdiction of Syria, dives into the topic of Investment Legislation in the Syrian Arab Republic.

*"General Average stands as one of maritime law's most enduring doctrines, translating the principle of common safety into a fair legal framework for the equitable distribution of exceptional voyage-related losses."*

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## SECTION A: Jordan office – Litigation Department: General Average - Shared Maritime Losses

### Introduction

This newsletter examines the concept of General Average, as defined under Article 24 of the 1978 United Nations Convention on the Carriage of Goods by Sea (Hamburg Rules). It is one of the more intricate topics in maritime law, given its direct and significant practical implications for all parties with an interest in a sea voyage.

The importance of this subject lies in the fact that not all losses incurred during a voyage are subject to the same legal treatment. A clear distinction must be drawn between losses that qualify as General Average—requiring contribution from all parties with an interest in the voyage—and those that constitute particular losses or ordinary operational and commercial expenses, which are borne solely by the party sustaining the loss or the party contractually responsible for such costs.

Accordingly, this newsletter reviews the legal framework governing General Average under the Jordanian Maritime Commercial Law of 1972. It outlines the concept, distinguishes it from other forms of maritime loss, and identifies the circumstances in which exceptional expenses or damages incurred to safeguard the voyage from imminent peril may fall within its scope.

We also consider contemporary applications that underscore the relevance of this topic, notably the current situation in the Strait of Hormuz, a strategically significant maritime passage for global trade. This example highlights the importance of proper legal classification of losses, and the need to distinguish between a maritime peril that may give rise to General Average and a mere increase in costs or escalation of commercial risks, which alone are insufficient to trigger such classification.

Finally, the newsletter addresses the equally important distinction between General Average and other forms of maritime loss. This distinction is crucial in practice, as

disputes often arise not merely from the occurrence of damages or expenses, but from their legal characterisation. A brief overview of dispute resolution procedures is therefore provided, underscoring the procedural dimensions that are no less impactful than the substantive aspects in this field.

### First: The Concept of General Average

General Average constitutes a fundamental principle of maritime law. It addresses the risks to which vessels are exposed and the legal mechanisms governing the allocation of resulting burdens among the parties benefiting from the voyage. The system is founded on the principle of collective contribution, ensuring that no single party bears the loss alone.

Article 262 of the Jordanian Maritime Commercial Law defines General Average as losses arising from damage, destruction of goods, or extraordinary expenses resulting from a deliberate act undertaken by the shipmaster for the common benefit, in response to a peril threatening the voyage.

Importantly, the law stipulates that a successful outcome is not required for General Average to apply. However, this does not permit the arbitrary sacrifice of the vessel for the cargo, or vice versa. The shipmaster's actions must be reasonable—for example, in the case of severe storms or accidents involving the risk of sinking, where the shipmaster may be compelled to jettison part of the cargo or incur extraordinary expenses to save the vessel and its shipment. In such circumstances, the loss is distributed among all parties with an interest in the voyage, in proportion to the benefit derived from the rescue.

### The criteria for establishing General Average include:

- A genuine and grave peril threatening the voyage as a whole.
- A deliberate and intentional act of sacrifice or expenditure, not merely incidental or foreseeable damage.
- The sacrifice or expenditure must be extraordinary and reasonable, beyond ordinary operational costs, and

necessitated by exceptional circumstances requiring urgent intervention.

- The act must yield a tangible benefit, preserving endangered interests or mitigating damages that would otherwise have occurred.

The significance of General Average lies in its ability to maintain equity among the parties to a maritime transport contract. It prevents one party from bearing the entire burden of a loss incurred for the collective safety of all, thereby fostering stability in maritime commerce. For this reason, both national legislation and international conventions have carefully regulated this principle, outlining the conditions for its application and the methodology for assessing and distributing losses.

In conclusion, General Average represents a unique legal framework rooted in equity and collective risk-sharing. It reflects the distinct nature of the maritime environment, which demands cooperation and mutual responsibility, ensuring the protection of interests inherent in maritime navigation and maintaining a fair balance among all parties.

### Second: General Average in the Context of the Strait of Hormuz

The ongoing geopolitical tensions in the Strait of Hormuz underscore its pivotal role in global trade, while simultaneously highlighting the significant security and navigational risks facing transit vessels. In this context, General Average becomes increasingly relevant as a legal mechanism for distributing the financial burdens arising when extraordinary measures are taken to safeguard the voyage.

Under Jordanian Maritime Commercial Law, maritime losses encompass all damages or destruction affecting the vessel or cargo during the voyage, as well as extraordinary or unusual expenditures incurred to secure the safety of the venture. Losses are classified into Particular Average (private losses) and General Average. The latter refers specifically to damages, loss of property, or extraordinary expenses resulting from a deliberate act performed by the shipmaster for the common benefit, in response to a peril threatening the voyage.

However, the mere existence of political or security tensions in the Strait of Hormuz is insufficient to categorise all resulting burdens and losses as General Average. Specific legal criteria must be met: there must be an actual and imminent peril threatening the voyage, compelling the shipmaster to take extraordinary measures intended to protect both vessel and cargo collectively.

Thus, circumstances such as increased freight rates or routine security protocols do not fall within the scope of General Average. Nor do higher insurance premiums or heightened security costs, unless they arise directly from a maritime incident or immediate threat that jeopardises the vessel's safety.

For example, General Average may apply if a direct security threat or sudden maritime incident forces the shipmaster to deviate from the scheduled route and seek refuge in a safe port, thereby incurring additional expenses and port charges. In such cases, the extraordinary measures taken for the common safety justify the classification of losses as General Average.

### Third: Marine Insurance and General Average

Marine Insurance is a class of insurance that provides essential protection for commerce, covering multimodal transit by sea, air, land, and rail. Its primary objective is to indemnify cargo interests against financial loss resulting from insured perils during transit.

The significance of Marine Insurance is reflected in:

1. Shipment of goods is inherently risky; insurance provides financial security in case of accidents, enabling the insured to recover investments under agreed terms.
2. Coverage of damages occurring during transit.
3. Insurance extends from the point of origin until the final destination.
4. It covers vessels, terminals, and all means of shipment against loss and damage.
5. It ensures security, stability, and support during emergencies and crises.

### Fourth: Maritime Losses

A maritime loss refers to the loss or reduction in the

Insured subject matter due to a casualty covered by the policy. It also includes expenditures incurred to preserve insured cargo or mitigate losses, for the general safety of the vessel, cargo, and freight.

### Types of Losses in Marine Insurance

Maritime losses are divided into two categories:

- Particular Average (Private Marine Loss)
- General Average

#### 1. Particular Average (Private Marine Loss)

• Jordanian Law (Art. 261, Maritime Commercial Law No. 12/1972): Particular Average losses are those that do not meet the conditions of General Average, and are borne solely by the owner of the damaged property.

• Egyptian Law (Art. 320, Maritime Commercial Law): Particular Average is borne by the owner of the damaged property or the party incurring expenditures, with the right of recourse against the party causing the damage or benefiting from the expenditures.

Thus, Particular Average is borne exclusively by the aggrieved party — e.g., the shipowner bears vessel damage, and the cargo owner bears cargo damage. Causes may include force majeure (storms, sinking) or inherent vice in the goods.

#### 2. General Average

• Jordanian Law (Art. 262, para. 1): General Average includes damages, loss of property, and extraordinary expenditures resulting from an intentional sacrifice by the shipmaster for the common benefit, to confront a peril threatening the voyage. A beneficial outcome is not required, except as stipulated in Art. 266.

This reflects maritime custom: e.g., jettisoning cargo to save the vessel, or incurring extraordinary expenses. Even if no benefit is achieved (e.g., failed tugboat refloating), such expenditures are still classified as General Average.

#### Conditions for General Average Classification:

1. Intentional sacrifice by the shipmaster.
2. Sacrifice made to avert a peril threatening the vessel and cargo.
3. Sacrifice for the common safety of all parties.
4. Loss must directly result from the sacrifice.
5. Sacrifice should aim at the preservation of the vessel or cargo.

**Note:** While the sacrifice must be intentional and aimed at common safety, Jordanian law recognizes General Average even if no benefit is ultimately achieved.

#### Adjustment and Apportionment of General Average

• Principle: Loss incurred for the common safety is not borne solely by the party affected, but distributed among all stakeholders who benefited.

• Stakeholders: Shipowner, cargo owners, freight interests, and any party with financial interest in the voyage.

#### Stages of Adjustment:

1. Verification: Confirm legal conditions for General Average (peril, voluntary sacrifice, extraordinary expenditure, common safety).
2. Assessment: Quantify loss elements (e.g., jettisoned cargo, vessel damage, extraordinary expenses) and contributory values (saved vessel, cargo delivered intact).
3. Distribution: Loss apportioned proportionally based on benefit received — larger interests contribute more, smaller interests less.

#### 3. Apportionment of the Loss

After quantifying the total General Average loss and the value of the saved interests, the loss is apportioned among all stakeholders in proportion to the benefit received. Accordingly, the party with the largest financial interest bears a proportionately greater share of the loss, while the party with a smaller interest bears a share commensurate with its contributory value.

### Third: Method of Distribution

The distribution of the loss is governed by the principle of Proportional Contribution, whereby each stakeholder contributes to indemnification in proportion to the value preserved for its benefit relative to the aggregate saved values. This principle embodies the notion of solidarity in bearing the consequences of maritime risks.

### Fourth: General Average Claims and Litigation

If General Average losses are not settled amicably, the creditor of such losses may initiate proceedings against the other debtors before the court with jurisdiction over the port of discharge.

#### The exercise of a General Average claim is subject to strict procedural requirements:

1. Reasoned Protest: The consignee must submit a formal, reasoned protest within three days of receiving the goods, failing which the claim is inadmissible.
2. Statute of Limitations: The action must be filed within two years of the vessel's arrival at the final port of destination of the cargo on board at the time of the loss, or from the date the voyage was interrupted, failing which the claim is time-barred.

### Conclusion

From this study, it is evident that the General Average system is one of the oldest legal regimes associated with maritime navigation, adopted by seafaring nations across successive eras. Despite significant advancements in transport, maritime voyages remain exposed to numerous perils, often compelling the Master to undertake extraordinary measures — such as sacrificing cargo or ship components, or incurring exceptional expenditures — to avert total loss.

This reality necessitated the intervention of international conventions and national legislation to regulate and codify the system, thereby safeguarding affected stakeholders and

ensuring equitable apportionment of losses between those who suffered and those who benefited from the salvage.

It is clear from the statutory framework that General Average constitutes a distinct maritime regime, founded upon a special legal basis that underscores its independence from general liability or indemnity rules. Its application is contingent upon the fulfilment of statutory conditions; General Average does not arise unless the prescribed elements are satisfied.

Once these conditions are met, the process advances to identifying contributing parties — whether creditors entitled to recovery or debtors liable for contribution. The shares of each party are then calculated according to legally prescribed rules, culminating in a final adjustment and equitable distribution of the loss among all stakeholders.

### SECTION B: Jordan office – Start-Ups and SMEs Department - Artificial Intelligence in Legal Advisory “An Opportunity or a Risk for Startups and Small and Medium-Sized Enterprises?”

#### Introduction

In light of the rapid developments taking place worldwide in the field of legal technology (LegalTech), artificial intelligence has become one of the most prominent tools increasingly relied upon by startups and small and medium-sized enterprises in managing various aspects of their business, including contract drafting, document review, and obtaining preliminary legal answers. There is no doubt that this development offers important practical advantages, most notably the acceleration of procedures, the reduction of costs, and improved access to legal information, making it a particularly attractive option for companies seeking to control expenses and enhance operational efficiency. However, reliance on artificial intelligence in the legal field is not without challenges and risks, particularly where it is treated as a substitute for legal professionals rather than as a support tool operating within carefully considered limits.

Accordingly, this newsletter highlights three principal aspects: first, artificial intelligence in legal advisory; second, the legal risks of fully relying on it in contracts and legal advice; and third, the limits of its use and how it may be utilised in a balanced and safe manner.

### First: Artificial Intelligence in Legal Advisory

Artificial intelligence is increasingly being used in a number of legal tasks, such as preparing draft contracts, summarising legal texts, and reviewing certain contractual provisions. This development gives companies, particularly startups and small and medium-sized enterprises, the ability to reduce costs and accelerate the completion of work.

In addition, artificial intelligence may contribute to strengthening companies' analytical capabilities by providing comparative models between different contracts or by highlighting potential risks in the wording of certain contractual texts, thereby giving startups and small and medium-sized enterprises a broader perspective before making decisions. Nevertheless, such outputs remain inherently non-conclusive, as some texts may fail to take into account the laws and legislation applicable to the intended contract or may not reflect the specific circumstances of each company, which makes the role of the human legal adviser essential in adapting these results to practical reality.

Moreover, these benefits do not mean that artificial intelligence is capable of providing a complete legal opinion or addressing every matter in light of its particular factual and legislative context. The outputs it produces, however accurate or well-structured they may appear, remain dependent on the quality of the input data, the manner in which it is presented, the nature of the tool used, and the context within which it operates. This requires that it be treated as a support mechanism rather than as a substitute for human legal expertise.

### Second: The Legal Risks of Full Reliance on Artificial Intelligence in Legal Advisory and Contracts

Full reliance on artificial intelligence in drafting contracts

or providing legal advice entails multiple risks. It may lead to the drafting of inaccurate provisions, the omission of material details, or the production of texts that do not align with the law applicable to the matter, thereby opening the door to judicial disputes or additional obligations that may expose the company to financial losses. In addition, the absence of a clear legislative framework defining legal liability in the event of error exposes companies to further risks, particularly given that the question of determining legal liability for errors resulting from the use of artificial intelligence tools continues to raise practical and legislative challenges. Startups and small and medium-sized enterprises that rely on such tools without human review may therefore find themselves faced with unexpected legal obligations or disputes that are difficult to address.

Among the most significant risks is also the fact that some artificial intelligence tools may rely on inaccurate, outdated, or even false data or information, which may result in legal outputs based on repealed legislation, the application of the law of another jurisdiction, or the suggestion of wording inconsistent with the nature of the legal issue concerned. Such deficiencies in the underlying data may lead companies to make incorrect decisions, particularly in relation to contracts that require a high degree of precision in defining rights and obligations.

In addition, full reliance on artificial intelligence may place companies in the face of challenges relating to legal confidentiality, as entering sensitive data into artificial intelligence platforms may expose such data to risks of breach or misuse. In the event of a data leak, the company may face legal liability or lose the trust of its clients. Accordingly, the real risk does not lie in the use of artificial intelligence in and of itself, but rather in relying on it without legal oversight, or in using it in matters that require specialised legal judgment which technical tools cannot independently determine.

### Third: The Limits of Using Artificial Intelligence and How to Benefit from It Safely

The proper legal use of artificial intelligence is not based on dispensing with the human element, but rather on achieving a balance between such technologies and legal expertise. Artificial intelligence may be an effective tool in analysing the preliminary risks of contractual texts, but it does not eliminate the role of legal counsel in reviewing such outputs and aligning them with the applicable legislation and the circumstances of each contract individually. Companies are also required to establish internal controls governing the use of these tools in a manner that ensures the protection of client data and the preservation of legal confidentiality. Through this balance, startups and small and medium-sized enterprises may benefit from the advantages of artificial intelligence without exposing themselves to serious legal risks, and may use it as a means of enhancing efficiency rather than as a source of threat.

Companies are also required to invest in training their employees on how to use artificial intelligence tools in an informed manner, so as to ensure an understanding of the limits of such tools and to avoid relying on them blindly. Technology, regardless of how advanced it becomes, continues to require human supervision to guide its use and turn it into added value rather than a source of unforeseen risks.

Accordingly, artificial intelligence may constitute genuine added value for startups and small and medium-sized enterprises when used as a tool to enhance efficiency and improve the speed of execution, rather than as a substitute for specialised legal analysis.

### Conclusion

Based on the foregoing, it is clear that artificial intelligence creates real opportunities for startups and small and medium-sized enterprises to develop legal working methods, reduce costs, and accelerate access to information. However, these advantages do not eliminate the legal and contractual risks associated with the misuse

of such tools or with complete reliance upon them.

Accordingly, the optimal use of artificial intelligence in the legal field is achieved neither through full reliance on it nor through rejecting it altogether, but rather through employing it within clear limits and under appropriate legal supervision. Technology may save time, but it does not reduce responsibility, and speed does not dispense with accuracy. The safest approach for companies therefore lies not in choosing between artificial intelligence and legal counsel, but in benefiting from technology while maintaining human legal oversight as an essential safeguard for the protection of interests and the avoidance of risks.

### Section C: Iraq office - ASYCUDA System and Its Impact on Customs Tariffs and Tax Deposits in Iraq

#### Introduction

Customs administration reforms are among the vital steps required to strengthen the economy and safeguard the State's fiscal sovereignty. In this context, the implementation of the ASYCUDA system in Iraq came as part of a comprehensive programme aimed at modernising customs administration and enhancing its efficiency.

ASYCUDA is an acronym for the "Automated System for Customs Data". It is an automated system for processing customs data, developed by the United Nations Conference on Trade and Development (UNCTAD) since the 1980s. It is regarded as an integrated electronic platform for managing customs operations, from the registration of customs declarations and cargo to the calculation of duties and the generation of foreign trade statistics. ASYCUDA is based on unified international standards, such as the Harmonized System (HS) codes of the World Customs Organization (WCO) and ISO standards, thereby ensuring consistency of procedures with international practices. Its use has

spread to more than one hundred countries worldwide, making it one of UNCTAD's largest technical cooperation initiatives in the field of customs.

In Iraq, the ASYCUDA implementation project has acquired particular legal and economic importance in recent years. This step has been associated with governmental efforts to reform customs policy and develop non-oil revenues. A number of regulatory decisions and instructions have been issued to support the implementation of the system and adapt it to the national customs and tax legislation.

In this newsletter, we review the details of the implementation of the ASYCUDA system in Iraq, with a particular focus on its impact on customs tariffs on the one hand, and on tax deposits, namely tax amounts paid in advance upon importation, on the other hand, drawing on our practical experience in the field of legal advisory and regulatory compliance for companies in Iraq. We also address the legal framework governing these changes, the outcomes of implementation in terms of increased revenues and transparency, and the main legal and practical challenges faced by the project.

### Concept of the ASYCUDA System

ASYCUDA is an automated customs management system covering most foreign trade procedures, including the processing of customs declaration data, cargo data, transit procedures, warehousing procedures, and other related processes. It is characterised by its ability to adapt to the national systems and laws of each country, as it can be configured to reflect the national customs tariff structure and the related local legislation. ASYCUDA also enables electronic linkage between authorities and companies through electronic data interchange (EDI), thereby allowing traders and customs clearance offices to submit their data remotely using unified standards such as UN/EDIFACT.

This platform aims to expedite customs clearance procedures and simplify processes, thereby reducing cost and time for both the administration and importers.

It also helps improve the accuracy of calculating duties and taxes due on imported goods and prevent any manipulation or evasion, by ensuring the proper declaration of all goods and the automatic application of exemptions or reductions in accordance with the law. In addition, the system provides a central database for trade and financial statistics in an immediate and reliable manner, in support of economic planning and policymaking.

At the global level, ASYCUDA has achieved wide dissemination. More than 102 countries have adopted it, 90% of which operate the latest version, known as ASYCUDA World, or are in the process of transitioning to it. These countries include both developing and developed countries, reflecting the system's flexibility and effectiveness across different environments. The ASYCUDA programme is today regarded as the largest technical cooperation initiative managed by UNCTAD, and its implementation in different countries is accompanied by training and knowledge transfer to ensure sustainability, in accordance with strategies that take into account the building of local capacities and the reduction of dependence on external expertise in the long term.

### The Legal Framework for the Implementation of ASYCUDA in Iraq

Efforts to implement the ASYCUDA system in Iraq effectively began in recent years, within the framework of a governmental plan to automate customs administration and achieve fiscal reform. Although the basic legislation governing customs operations is already in place, such as the applicable Customs Law No. 23 of 1984 and the Customs Tariff Law No. 22 of 2010, the effective activation of that legislation in a manner that achieves its objectives required the modernisation of the administrative and technical infrastructure. Hence, the need emerged for a system such as ASYCUDA to connect all border crossings and customs centres through a unified system that ensures the uniform and transparent application of the law.

From a legal perspective, reliance was placed on a package of governmental decisions to facilitate and

ensure the implementation of ASYCUDA. Among the most prominent, and most recent, of these decisions, which gave rise to controversy, was Council of Ministers Decision No. (957) of 2025, issued in late 2025, which represented a turning point in the method of collecting duties and taxes through border crossings. This decision stipulated several fundamental provisions.

## Section D: UAE office - Implementing Regulation of Federal Law No. (6) of 2023 Concerning the Practice of Certain Health Professions by Non-Physicians and Non-Pharmacists

### Introduction

As part of the United Arab Emirates' efforts to regulate the healthcare sector and enhance the quality of services, Federal Law No. (6) of 2023 concerning the practice of certain health professions by non-physicians and non-pharmacists was issued. Following the issuance of the Law, the Cabinet issued Resolution No. (176) of 2025 concerning its Implementing Regulation on 18 November 2025. The Resolution was published in the Official Gazette on 28 November 2025 and entered into force on the day following its publication. The Implementing Regulation sets out the practical procedures and detailed controls necessary for implementing the provisions of the Law.

### First: Objectives of the Law and the Implementing Regulation

Federal Law No. (6) of 2023 concerning the practice of certain health professions by non-physicians and non-pharmacists aims to:

- Regulate the practice of health professions by non-physicians and non-pharmacists, as identified by a Cabinet resolution issued upon the proposal of the Minister in coordination with the health authorities;
- Protect society from unlawful or unprofessional practices; and

- Establish scientific and professional standards that ensure the quality and safety of healthcare services.

The Implementing Regulation, issued pursuant to Cabinet Resolution No. (176) of 2025, further sets out the administrative and technical procedures for implementing these objectives efficiently and clearly before the health authorities.

### Second: Conditions and Procedures for Obtaining a Licence

Article (2) of the Implementing Regulation prescribes additional conditions alongside those set out in the Law, most notably:

There must have been no previous refusal of a licence by any other health authority, unless the reasons for such refusal have ceased to exist, and there must be no disciplinary sanction in force that prevents practice. In addition, a certificate of professional good standing, or its equivalent, must be submitted where the applicant has previously practised the profession outside the State.

### Pursuant to Article (3), the licensing procedures include the following:

- Submission of the application through the approved form, together with the required documents, including attested academic certificates, a certificate of experience, a certificate of good conduct, a medical fitness certificate, and others;
- The health authority must determine the application within fifteen days from the date on which the application satisfies all conditions and required documents, and the expiry of this period without a decision shall be deemed to be a rejection of the application; and
- The licence must specify the type of profession, the professional title, the establishment, and the term of validity.

### Third: Types of Licences

Article (4) of the Implementing Regulation specifies the types of licences that may be granted for the practice of health professions by non-physicians and non-pharmacists. These include an annual renewable licence, an emergency work licence, a visitor licence, a part-time work licence, and a professional secondment licence, in each case as detailed and subject to the controls set out in the Implementing Regulation.

### Fourth: Renewal, Cancellation, and Grievance

An application for renewal of a licence must be submitted at least thirty days prior to its expiry date, together with the fulfilment of the continuing professional development requirements in accordance with Cabinet Resolution No. (20) of 2017. The practice of the profession after the expiry of the licence is prohibited, pursuant to Article (5) of the Implementing Regulation. A licence shall also be automatically cancelled upon the lapse of six months without renewal, or upon cessation of practice for six consecutive months without an acceptable excuse, in accordance with Article (10). Where an application for a licence or its renewal is rejected, the concerned person may submit a grievance within fifteen days, provided that the competent authority determines the grievance within thirty days, in accordance with Article (6).

### Fifth: Advertising

A health professional is prohibited from undertaking any advertising or self-promotion through any means of publication or advertising. An exception is made for informational announcements in specific cases, including commencing practice for the first time, changing the place of practice or moving to a new healthcare establishment, or travelling or returning from leave exceeding thirty consecutive days. In all cases, the announcement must be limited to basic information, including the name of the health professional, their specialty, place of practice, working hours, and the date of commencement of practice or return

from leave, without using any promotional expressions or direct or indirect advertising descriptions, and in a manner that does not prejudice professional ethics or affect their integrity.

### Conclusion

The Implementing Regulation represents an important practical step towards the effective implementation of the Law and enhances clarity and confidence in the healthcare system. Professionals and establishments are advised to refer to the official texts on the [uaelegislation.gov.ae](http://uaelegislation.gov.ae) website or the Ministry of Health website for the full details.

## Section E: Syria office - Investment Legislation in the Syrian Arab Republic

### The Laws Governing Investment in the Syrian Arab Republic

- Investment Law No. 18 of 2021;
- Law No. 2 of 2023 amending certain provisions of Investment Law No. 18 of 2021;
- Legislative Decree No. 114 of 2025 amending certain provisions of Investment Law No. 18 of 2021, as amended.

### Introduction

The legislative framework governing investment in the Syrian Arab Republic has undergone important developments, as reflected in Investment Law No. 18 of 2021 and its amendments under Law No. 2 of 2023 and Legislative Decree No. 114 of 2025, thereby strengthening certain guarantees, incentives, and procedures relating to investment.

## Section One: Fundamental Principles and National Guarantees for Investors

### 1. Protection of Private Property

Article 5 of Investment Law No. 18 of 2021, as amended by Legislative Decree No. 114 of 2025, sets out key guarantees for investors. These include that no precautionary attachment may be imposed on the investment project, nor may it be placed under receivership, except pursuant to a judicial decision; that the investment project may not be expropriated except for public benefit and against fair compensation in accordance with the law; and that the investment licence may not be revoked except following prior notice and the granting of the legally prescribed period, with such decision remaining subject to challenge before the competent courts.

## 2. Legislative Stability

The legislative framework governing investment provides guarantees relating to the stability of certain benefits and obligations associated with the investment project, within the limits prescribed by the applicable laws and regulations.

### Section Two: Investment Fields and Sectors

The Syrian legislator expanded the scope of the Investment Law to cover multiple sectors. Law No. 2 of 2023 brought real estate development and investment projects within its scope, while Legislative Decree No. 114 of 2025 further broadened certain incentives, guarantees, and related procedures.

#### 1. Agricultural and Livestock Sector

This sector includes agricultural and livestock activities, and certain projects therein benefit from a permanent 100% exemption from income tax, thereby supporting food security and domestic production.

#### 2. Industrial and Technology Sector

This sector includes certain manufacturing industries, industrial and productive activities, and technology projects. Certain projects therein benefit from permanent tax reductions of up to 80% of income tax. In addition, imports of machinery and production lines for establishments holding an investment licence are exempt from customs duties, fiscal charges, and non-customs surcharges, in accordance with the law.

#### 3. Real Estate Development Sector

Law No. 2 of 2023 introduced real estate development and investment projects into the scope of the Investment Law, thereby enabling them to benefit from the advantages and procedures prescribed for investment projects. Imports of construction materials, finishing equipment not available locally, and non-touristic service transport vehicles required for their implementation are also exempt from duties and non-customs surcharges, in accordance with the law.

#### 4. Promotion of the Renewable Energy Sector and Environmental Protection

Certain energy projects, as well as projects with environmental or developmental impact, may benefit from the general incentives prescribed under the investment law framework, depending on the nature and classification of the project.

#### 5. Transport and Logistics Sector

This sector includes transport and logistics activities, as well as certain related projects. Imports of transport vehicles belonging to freight transport projects and collective passenger transport projects are exempt from customs duties, fiscal charges, and other duties and non-customs surcharges, provided that they are used for the purposes of the investment project.

## 6. Services Sector

This sector includes certain healthcare, educational, and tourism projects. Certain of these projects benefit from exemptions and advantages relating to the equipment, tools, and furniture necessary for the investment project, within the limits and conditions prescribed by law.

### Section Three: Foreign Investment and Foreign Exchange Provisions

Legislative Decree No. 114 of 2025 strengthened certain provisions relating to non-Syrian investors, particularly in relation to ownership and certain financial and procedural rights associated with the investment project.

#### 1. Full Ownership of the Investment Project

The recent amendments permit non-Syrian investors to fully own investment projects within the framework permitted by the applicable legislation, reflecting a legislative direction towards enhancing the attractiveness of the investment environment and expanding the scope of foreign ownership of investment projects.

#### 2. Financial Rights and Transfers Related to the Investment Project

The recent amendments introduced certain facilities relating to financial rights and transfers associated with the investment project, within the limits permitted by law and in accordance with the applicable banking and regulatory frameworks.

#### 3. Use of Non-Syrian Expertise

The legal framework allows the engagement of non-Syrian expertise where necessary, subject to the applicable controls and procedures, while taking into account the requirement to employ local labour at a rate of no less than 60% of the total workforce, unless otherwise decided in accordance with due process.

## Section Four: Administrative Procedures and the Investor Services Centre

Investment Law No. 18 adopted the principle of simplifying procedures through the Investor Services Centre (the one-stop shop).

### 1. Decision-Making Powers

The Centre includes representatives of the relevant public authorities, in accordance with the mechanism adopted under the law and the applicable regulations, thereby enabling the follow-up of applications and the completion of procedures within the legally prescribed framework.

### 2. Statutory Time Limits

The public authorities are required to comply with the time limits prescribed by law, provided that the period for deciding on the granting of the investment licence, including the necessary licences and approvals, does not exceed thirty working days from the date of completion of the required documents and payment of the financial charges.

## Section Five: Investor Obligations and Dispute Resolution

The law imposes specific obligations to ensure seriousness of implementation.

### 1. Timetable

The investment project must commence implementation in accordance with the approved deadlines and stages. The investment licence may be reviewed or revoked in the event of material breach or unjustified delay, in accordance with the applicable provisions.

### 2. Exclusive Use

The resale of exempt equipment, or its use for purposes other than those of the investment project, is prohibited, under



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penalty of fines of up to three times its value.

### 3. Settlement of Disputes

Investment disputes shall be settled through amicable means, arbitration, or the competent courts, in accordance with the law.

### Conclusion

Recent legislative developments demonstrate that the legal framework governing investment in the Syrian Arab Republic has undergone important amendments aimed at expanding certain guarantees and incentives and updating a number of related institutional and procedural mechanisms. Nevertheless, the effectiveness of this framework remains dependent on sound implementation and the stability of the regulatory, administrative, and banking environment in practice.



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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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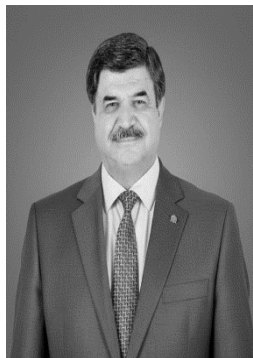


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## **ABOUT HAMMOURI & PARTNERS ATTORNEYS AT-LAW**

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.

In early 2026, we expanded our presence into two new jurisdictions; in the UAE, with offices in Dubai and in Abu Dhabi and in Syria, with an office in Damascus. The new offices strengthen our regional footprint and cross-border capabilities.

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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