

Newsletter

| 69th Edition, June 2026 |



الحموري ومشاركونه

**HAMMOURI
& PARTNERS**

ATTORNEYS

Welcome to the 69th edition of our newsletter. In this edition, we cover the following:

Section A of this issue, dedicated to matters relating to the jurisdiction of Jordan, will shed light on the topic of Investment in Jordan: A Legal Study of the Investment Environment Law and the Real Estate Ownership Law.

Section B of this issue, dedicated to matters relating to SMEs, will cover the topic of Legal Challenges Facing Startups and Small and Medium-Sized Enterprises in Regional Expansion.

Section C of this issue, dedicated to matters relating to the jurisdiction of Iraq, dives into the topic of Foreign Labour in Iraq in addition to the Circular issued in the region of Kurdistan regarding the completion of biometric fingerprinting procedures and obtaining the Unified Employee Number (UPN) for private sector employees.

Section D of this issue, dedicated to matters relating to the jurisdiction of UAE, will cover the topic of INTERPOL: The Pillar and Practical Embodiment of International Cooperation in Combating Transnational Crime.

Section E of this issue, dedicated to matters relating to the jurisdiction of Syria, dives into the topic of Decree No. (109) of 2026 - Syrian Customs Law.

" Investor confidence in Jordan is built not on incentives alone, but on the clarity of the investment framework, the regulation of real property rights, and effective institutional coordination. "

Topic	Page Numbers
Section A: Jordan office	
International Department: Investment in Jordan: A Legal Study of the Investment Environment Law and the Real Estate Ownership Law	
Introduction	3
First: Legislative Framework Governing Investment and Real Property Rights	3
Second: Areas of Convergence and Mutual Influence	4
Third: Practical Incentives and Safeguards for Investors	4
Fourth: Impact of the Laws on Jordan's Investment Climate	4 - 5
Fifth: Practical and Structural Challenges	5
Sixth: Practical Legal Observations for Investors and Relevant Stakeholders	5 - 6
Conclusion	6
Section B: Jordan office – Start-Ups and SMEs Department	
Legal Challenges Facing Startups and Small and Medium-Sized Enterprises in Regional Expansion	6 - 8
Section C: Hammouri & Partners' Iraq Office Baghdad & Erbil (Kurdistan Region)	
Baghdad: Foreign Labour in Iraq	
Erbil (KRI): Circular regarding the completion of biometric fingerprinting procedures and obtaining the Unified Employee Number (UPN) for private sector employees	8 - 11
Section D: Hammouri & Partners' UAE Office	
INTERPOL: The Pillar and Practical Embodiment of International Cooperation in Combating Transnational Crime	11 - 12
Section E: Hammouri & Partners' Syria Office	
Decree No. (109) of 2026 - Syrian Customs Law	12 - 14



HAMMOURI الحموري

HAMMOURI & PARTNERS

ATTORNEYS

SECTION A: Jordan office – International Department:

Investment in Jordan: A Legal Study of the Investment Environment Law and the Real Estate Ownership Law

Introduction

Investment constitutes one of the key drivers of economic growth in Jordan, particularly in light of the need to diversify income sources and enhance the competitiveness of the economic environment. In this context, the Investment Environment Law No. 21 of 2022 and the Regulating the Investment Environment Regulation No. 7 of 2023, on the one hand, and the Real Estate Ownership Law No. 13 of 2019 and its amendments, on the other hand, constitute two key legislative pillars governing investment and related real property rights.

While issues such as foreign ownership of immovable property, development zones, and the general legal framework for investment in Jordan have been addressed in our previous newsletters, particularly issues 10, 21 and 23, this newsletter examines the interaction between the Investment Environment Law and the Real Estate Ownership Law through the following main areas: the legislative framework governing investment and real property rights, areas of convergence between the two laws, practical incentives and safeguards available to investors, and the wider impact of these laws on Jordan's investment climate.

First: Legislative Framework Governing Investment and Real Property Rights

1. Investment Environment Law No. 21 of 2022 and the Regulating the Investment Environment Regulation No. 7 of 2023

The above-mentioned legislation came into force with the objective of regulating Jordan's investment

environment, simplifying procedures, enhancing institutional clarity, and regulating investment incentives and benefits in accordance with the conditions, standards, and procedures set forth in the relevant legislation.

In practical terms, this framework seeks to support a more structured investment process through the Investment Council, the comprehensive investment service, and clearer procedures for handling investor applications, incentives, benefits, and facilities, subject to applicable legal requirements and approvals.

From a practical perspective, the effective implementation of this framework may enhance clarity and predictability in investment procedures in Jordan and may reduce administrative and operational costs for investors. This, however, should be viewed as a practical outcome that depends on implementation, institutional coordination, and the efficient application of the relevant legislation, rather than as an automatic legal outcome.

2. Real Estate Ownership Law No. 13 of 2019 and its Amendments

The Jordanian Real Estate Ownership Law No. 13 of 2019 provides the principal legal framework governing real property rights in Jordan. It regulates, among other matters, ownership, registration, disposition, subdivision, numbering, real estate records, title deeds, certificates of registration, and related procedures before the Department of Lands and Survey and other competent authorities.

The Law seeks to unify ownership provisions, modernise the land registry, confer legal protection on title deeds and certificates of registration, and reinforce their evidentiary value before courts and competent government authorities.

The Law has been amended, most recently by Law No. (23) of 2023, as part of Jordan's continuing efforts to enhance the reliability of real estate records, modernise registration procedures, and reduce real estate disputes.

Second: Areas of Convergence and Mutual Influence

- **Procedural Integration:** Practical coordination between the Jordanian Ministry of Investment, the Department of Lands and Survey, and the relevant licensing authorities facilitates licensing, registration, and the creation of real estate security interests, particularly for projects that involve acquiring, using, developing, leasing, or financing real property, including projects where real estate is used as security for financing.
- **Investor Protection:** The investor protection principles under **Articles 3, 5 and 6** of the Investment Environment Law, including fair, equitable and transparent treatment, protection of legally recognised investment rights and interests, and protection against expropriation except in accordance with the law and against fair compensation, complement the legal protection afforded to ownership and registered real property rights under the Real Estate Ownership Law. Together, these protections enhance legal certainty for investors.
- **Real Estate-Linked Incentives:** Projects eligible for investment incentives may require clear ownership, lease, or other rights of use over real property, as well as completion of registration, subdivision, and licensing procedures. These requirements may be particularly relevant where the project depends on land, buildings, development rights, or real estate security arrangements.
- **Dispute Resolution:** Arbitration, including international arbitration, may be available in certain investment disputes where a contractual, statutory, or consensual basis exists. However, certain real property rights, registration, and land registry matters remain subject to the procedures and jurisdiction prescribed under Jordanian law.

Third: Practical Incentives and Safeguards for Investors

Investment incentives, benefits, and exemptions remain

subject to the conditions, standards, and procedures stipulated in the Jordanian Investment Environment Law, the Regulating the Investment Environment Regulation, and the instructions and decisions issued thereunder. Depending on the nature of the activity and the applicable eligibility requirements, these may include tax or customs exemptions or reductions, additional incentives approved through the relevant incentive mechanisms, and facilitation measures available through the comprehensive investment service.

These incentives do not arise automatically upon company registration or commencement of activity. Rather, the eligibility of the relevant project or activity must be verified, and the required applications and approvals must be completed with the competent authorities.

In practice, investors should verify the legal basis, scope of application, duration, conditions for continuity, and any obligations, restrictions, clawback risks, mitigation measures, or consequences arising from non-compliance or loss of eligibility before relying on any incentive, benefit, or exemption.

Fourth: Impact of the Laws on Jordan's Investment Climate

The positive effects outlined below relate primarily to the mechanisms introduced under the Investment Environment Law and its Regulation, including the role of the Ministry of Investment as the main reference authority for investment, the Investment Council, the comprehensive investment service, licensing procedures, and incentive mechanisms available where the applicable legal requirements are satisfied.

1. Positive Effects

- **Improved Business Environment:** Facilitation of certain licensing procedures and approvals, depending on the nature of the activity and the competent authorities involved.

- **Enhanced Investment Attractiveness:** Legislative clarity may enhance investment attractiveness where investors are able to identify, in advance, the applicable licensing requirements, available incentives, land-related requirements, and the competent authorities involved. This is particularly relevant for projects that depend on real property, sectoral approvals, or long-term regulatory planning.
- **Support for SMEs:** The Ministry of Investment and the relevant official entities may facilitate procedures through the comprehensive investment service and related licensing mechanisms, where the applicable legal and regulatory conditions are satisfied.

2. Potential Limitations and Practical Constraints

The observations below highlight practical matters that investors should consider when assessing a project. They do not suggest that the legal framework is ineffective, but rather that the practical benefit of any framework depends on implementation, coordination, and project-specific circumstances.

- **Sectoral Concentration of Incentives:** Concentrating incentives in specific sectors may limit investment diversification.
- **Digital Transformation Gaps:** Where digital integration is not yet fully operational across all relevant procedures, investors may still need to account for practical timing considerations when using the comprehensive investment service or relying on electronic registry processes.
- **Compliance Costs:** The short-term costs of complying with registration, subdivision, and regulatory requirements may be significant for smaller projects.

Fifth: Practical and Structural Challenges

- The following points are not exhaustive and should be read as practical implementation

considerations rather than criticisms of the current framework. Several of these areas are already subject to ongoing governmental development and digital transformation efforts.

- **Comprehensive Digital Transformation:** Linking the databases of ministries and regulatory authorities, including investment, industry and trade, municipalities, and the land registry, through secure and integrated platforms.
- **Development of Dispute Resolution Mechanisms:** Strengthening judicial and procedural specialisation in commercial, investment, and real estate disputes through specialised chambers or faster and more effective procedures.
- **Capacity Building:** Enhancing the capacity and technical competence of staff at the investment window, the land registry, and the relevant courts.
- **Expansion and Periodic Review of Incentives:** Periodic review of beneficiary sectors to promote diversification and innovation.
- **Environmental and Social Safeguards:** Ensuring that incentives do not compromise environmental and social standards, while integrating sustainability requirements into incentive conditions.

Sixth: Practical Legal Observations for Investors and Relevant Stakeholders

Based on our experience as legal advisors in Jordan, particularly in relation to investment, corporate, real estate, and regulatory matters, the observations below highlight key legal and practical issues that investors should consider at an early stage. They are intended to support legal risk assessment before relying on incentives, acquiring or using real property, arranging financing, or commencing regulated activities.

1. Investor Legal Considerations

- *Legal Due Diligence:* Legal due diligence should extend beyond the title deed itself and include verification of restrictions, encumbrances, mortgages, liens, attachments, the legal capacity of the owner, the authority of any signatory, regulatory land use, subdivision or development potential, and any required municipal, environmental, or sectoral approvals.
- *Verification of Incentive Eligibility:* Investors should verify, before relying on any incentive or exemption, whether the relevant project or activity satisfies the applicable legal, sectoral, procedural, and timing requirements.
- *Engagement of Local Advisors:* Investors should engage local lawyers and real estate consultants to interpret supplementary instructions and applicable local procedures.
- *Environmental and Social Feasibility:* Investors should incorporate environmental and social impact assessments at an early stage to avoid licensing delays or any fines that may be applicable.
- *Investment Diversification:* Investors may explore priority and emerging sectors that may be eligible for incentives, while verifying eligibility conditions and required procedures in advance.

2. Financing and Security Considerations for Investors and Lenders

- *Financing Structures:* Investors and lenders should consider whether the proposed financing structure is supported by clear real estate security arrangements, enforceable documentation, and compliance with applicable registration requirements.
- *Risk Allocation:* Credit guarantee arrangements and other risk-sharing structures may assist in reducing financing risks for foreign and domestic investors, subject to the applicable legal and regulatory framework.

Conclusion

Together, the Investment Environment Law and the Real Estate Ownership Law constitute an integrated legal framework that aims to contribute to strengthening Jordan's position as a competitive investment destination, provided that their implementation is supported by strong executive will, effective digital transformation, institutional coordination, and judicial and regulatory governance. The success of this framework should not be measured by legislative texts alone, but rather by practical implementation and cooperation among government authorities, the private sector, and relevant stakeholders to ensure sustainable economic and social benefits.

SECTION B: Jordan office – Start-Ups and SMEs Department - Legal Challenges Facing Startups and Small and Medium-Sized Enterprises in Regional Expansion

Introduction

Many start-ups and small and medium-sized enterprises seek to expand their business activities beyond their local markets and benefit from the investment and commercial opportunities available in regional markets. Regional expansion represents a strategic step towards growth and access to new markets, particularly in an economic environment characterised by intense competition and diverse investment opportunities.

However, despite its importance, regional expansion is not without complex legal and regulatory challenges. Companies may find themselves dealing with different legislative frameworks, varying administrative procedures, and continuing obligations that require informed management and specialised legal advice. Failure to address these matters properly may expose companies to legal issues, financial burdens, or penalties.

This newsletter article highlights the key legal challenges that start-ups and small and medium-sized enterprises may face during regional expansion, including: first, understanding the legal and regulatory environment of the target countries; second, regulating contractual

relationships and protecting commercial interests; and third, ensuring compliance with the legislation governing companies' activities in the target countries.

First: The Legal and Regulatory Environment of the Target Countries

Understanding the legal environment of the target country is one of the most important steps preceding any regional expansion. Each country has its own legislative framework governing company formation, the conduct of economic activities, foreign investment, and commercial transactions. Entering a new market without a clear understanding of its legal environment may result in regulatory consequences or penalties, whether under company laws, investment regulations, or consumer protection rules.

This diversity requires start-ups and small and medium-sized enterprises to deal with multiple legal and regulatory systems and to recognise that what may be permitted in one country may be restricted in another. The ability to understand and adapt to the relevant legal environment is therefore a key factor in the success of regional expansion. Otherwise, a company may face administrative obstacles or even the rejection of its applications.

In addition, some countries impose further requirements, such as the presence of a local partner or shareholder holding the nationality of the target country, or a minimum capital requirement for establishing a company. Such requirements may present a challenge for smaller enterprises with limited resources. Administrative procedures may also be lengthy and complex, requiring additional time and effort.

Accordingly, companies should study the legal environment of the target country before deciding to expand and should seek local legal expertise in that country in order to avoid mistakes that may result in significant financial costs.

It is also worth noting that the legal environment is not limited to written legislation. It also includes administrative practices and the prevailing institutional culture in the target country. This requires flexibility and a practical understanding of the relevant market, rather than reliance on legal texts alone. From a practical perspective, conducting preliminary legal due diligence before entering any new market helps companies identify potential risks and making more informed decisions regarding the method of expansion and investment.

Second: Regulating Contractual Relationships and Protecting Commercial Interests

The contractual framework forms the cornerstone of any regional expansion. Companies usually rely on a network of commercial relationships with distributors, agents, suppliers, local partners, and service providers. At the same time, drafting commercial contracts represents a fundamental challenge for start-ups and small and medium-sized enterprises, as they must take into account differences in the laws applicable across different jurisdictions and clearly define their rights and obligations towards local or regional partners.

Any ambiguity or weakness in the contract drafting may lead to disputes or substantial financial losses, particularly as cross-border disputes are often more complex than domestic disputes.

In this context, it is important to prepare clear and precise commercial contracts that define the rights and obligations of all parties in a manner that reduces the possibility of dispute or conflicting interpretation. The laws applicable in the target country should also be taken into consideration when drafting such contracts, particularly in matters relating to termination, compensation, financial obligations, and the legal liability of the parties.

It is also necessary for contracts to include clear provisions regarding the governing law and the dispute resolution mechanism, whether through the competent courts or commercial arbitration, particularly in cross-border commercial relationships.

The role of contracts is not limited to regulating the legal relationship between the parties. Well-drafted contracts also contribute to strengthening commercial confidence and reducing the legal and operational risks that may arise when conducting business in new markets.

Third: Compliance with the Legislation Governing Companies' Activities in the Target Countries

Legal obligations do not end once a company is established or commercial activity begins. Rather, they continue throughout the period during which business is conducted. Companies must comply with the applicable laws and regulations, including labour laws, tax laws, governance requirements, data protection and privacy legislation, and the sector-specific regulations applicable to their activities.

Many countries also undergo continuous legislative and regulatory developments in response to economic and technological changes. This requires companies to monitor such developments regularly and take the necessary measures to ensure continued compliance with legal requirements.

Companies should also recognise that compliance is not merely a legal obligation, but a competitive advantage. Companies that comply with the laws and regulations of the relevant country are generally better positioned to enter into strategic partnerships, obtain financing, and gain the confidence of regional and international markets.

Conclusion

Regional expansion for start-ups and small and medium-sized enterprises is not merely an economic step towards growth. It is also a complex legal process that requires awareness, planning, and advance preparation. Challenges relating to the legal and regulatory environment, cross-border contract drafting, and continuing compliance obligations must be managed carefully and with the support of experienced and specialised professionals.

Recognising these challenges from the outset is essential to the success of any regional expansion. A company that understands the legal environment, prepares for differences between legislative systems, and establishes effective monitoring mechanisms will be better positioned to turn expansion into an opportunity for sustainable growth, rather than allowing it to become a legal and financial burden.

Through informed legal management and carefully drafted contracts, companies can transform these challenges into opportunities and make regional expansion a gateway to sustainable growth and success in new markets. Obtaining specialised legal advice at the early stages of the expansion process also enables companies to make better informed decisions and to address legal challenges in a manner that supports long-term growth and stability.

Section C: Hammouri & Partners' Iraq Office – Baghdad and Erbil offices

Baghdad: Foreign Labour in Iraq

The inflow of foreign labour into Iraq has been increasing, owing to the many opportunities available in Iraq, particularly in the services sector, which encourages foreign workers to enter the country. According to the latest statistics issued by the Labour and Social Affairs Committee of the Iraqi Parliament in 2021, there were approximately 1.5 million foreign workers in Iraq. Foreign workers in Iraq come from various nationalities, including European, Korean, Chinese and other nationalities, and work across all sectors of the State, including the public sector and the petroleum sector.

This newsletter article provides an overview of the definition of foreign labour, the key provisions governing foreign labour in Iraq, and the main benefits associated with employing foreign workers in Iraq.

First: Who Are Foreign Workers under Iraqi Law?

Foreign labour refers to temporary migration to a country other than a person's country of origin for

the purposes of working and earning a livelihood. It differs from migration for political asylum or humanitarian purposes. Foreign labour in Iraq refers to all individuals who enter Iraq for the purpose of work, whether they have an actual employment contract or have entered the country to search for employment opportunities.

Foreign labour in Iraq is divided into two categories. The first category comprises skilled workers, who generally work in fields such as healthcare, engineering, economics and other fields requiring specific expertise. The second category comprises unskilled workers, who are commonly found in the services sector, including restaurants, shops, households, hotels and other fields that do not require specialised skills.

Second: The Law Regulating Foreign Labour in Iraq

The Labour Law addresses foreign labour and grants foreign workers a number of rights. However, it also sets out certain conditions that must be satisfied in order for a foreign worker to work legally in Iraq. One of these conditions is obtaining a work permit from the Ministry of Labour and Social Affairs before working for any entity. An employer who violates this requirement may be exposed to legal liability.

Such liability may arise where an employer employs a foreign worker who does not hold the required work permit. The Iraqi Labour Law also regulates the mechanism for employing and recruiting foreign workers in Iraq through private employment offices. Another condition for accepting a foreign worker is the absence of any security restrictions preventing such worker from entering the country. However, the Iraqi Labour Law gives priority to Iraqi workers where they possess the required competence. The Iraqi Labour Law also requires that national workers in any project must not be less than 50% of the total workforce, in order to reduce unemployment among Iraqi citizens.

Third: Benefits of Foreign Labour in Iraq

The presence of foreign labour in Iraq has several important benefits and gains. Therefore, the State does not oppose the presence of foreign labour, but rather establishes laws regulating their work in Iraq. The main benefits are as follows:

1. Recruiting qualified foreign workers for the purpose of transferring expertise and modern technologies to the Iraqi labour market, thereby contributing to the development of Iraqi workers.
2. Filling certain jobs that are not attractive to Iraqi citizens, which helps provide labour for certain professions in Iraq.
3. Contributing to the development and training of Iraqi workers in jobs that may be new to the Iraqi labour market.
4. Introducing new skills that are not available in the Iraqi labour market.
5. The presence of workers from different countries around the world, which helps improve relations and conclude further agreements with such countries.

Fourth: Conditions and Requirements for Obtaining Work Permits for Foreign Workers

Foreign workers in Iraq must obtain a work permit in order to work legally. The main requirements for obtaining a work permit are as follows:

1. Submitting a specific application to the competent Employment Department, Foreigners Section, signed by the company manager.
2. Providing evidence of employing the required percentage of Iraqi workers, including subscription forms, the number of workers and their latest payment receipt.
3. Providing copies of the passports of foreign workers, together with a statement of the nature of their work and experience certificates, if any.
4. Providing an authorisation or official power of attorney to act on behalf of the company, in addition to a telephone number.

5. Providing detailed information on the company owner and the company.

Requirements for Renewing Work Permits for Foreign Labour in Iraq

When a work permit issued to a foreign worker expires, it must be renewed. The following are some of the requirements for renewing a work permit:

1. The original copy of the work permit previously granted to the foreign worker.
2. The latest receipt for payment of social security contributions, together with the names of the workers.
3. Submitting an application to the competent Employment Department, Foreigners Section, signed by the company manager.
4. The expiry date of the foreign worker's residency permit.

Erbil (KRI): Circular regarding the completion of biometric fingerprinting procedures and obtaining the Unified Employee Number (UPN) for private sector employees

Based on the letter from the General Directorate of Taxes and State Properties / Directorate of Direct Deduction Tax in the Kurdistan Region / Iraq No. (3411) dated 10/05/2026 and in light of the requirements for organizing the employment data of workers in the private sector, updating government databases standardising employees and workers, and in order to ensure the accuracy of employment information and standardizing it in accordance with the regulations and instructions in force, it has been decided to obligate all private sector companies operating within its jurisdiction to take the necessary measures to conduct biometric fingerprinting for all their employees and workers and to complete the requirements for obtaining the Unified Employee Number (UPN) for each employee.

This measure comes within the framework of the

efforts of the competent government authorities in the Kurdistan Region of Iraq to develop the human resources management system and improve the level of electronic services, as well as to enhance transparency and accuracy in organizing job records and to ensure that employee data is officially and certifiably documented, which contributes to reducing administrative errors and facilitating the completion of transactions related to tax deductions, insurances and other legal obligations.

Therefore, we urge the management of all companies to expedite the completion of the required procedures for their employees without delay and to ensure that employees visit the relevant authorities to conduct biometric fingerprinting and obtain the Unified Employee Number (UPN), within the specified timeframes and in accordance with the applicable conditions and instructions.

Required documents for biometric fingerprinting and obtaining a Unified Employee Number (UPN):

First: Iraqi employees

1. Original National Identity Card.
2. Original Passport (if available).
3. Valid Residency Card.

Second: Foreign Employees

1. Valid Residence Permit
2. Original Valid Passport

We also emphasise the importance of ensuring the accuracy of the submitted data and its conformity with official documents, as any deficiency or error in the required documents may lead to a delay or inability to complete the registration procedures and issue the unified job number.

Important Note

The quarterly direct deduction form (quarter four) for companies that have not completed this procedure for all their employees will not be accepted. Failure to comply with what is stated in this circular will result in the necessary legal and administrative measures being taken against the violating company in the Kurdistan Region, including not processing or completing its official transactions with the relevant authorities, in addition to imposing fines and financial penalties stipulated under the applicable laws and instructions.

Therefore, we urge all concerned companies to give this matter the necessary priority and to take immediate action to ensure full compliance with this directive, in order to avoid any legal or financial consequences that may result from non-compliance.

Section D: UAE office – INTERPOL: The Pillar and Practical Embodiment of International Cooperation in Combating Transnational Crime

Introduction

In an era in which crime has become increasingly complex and expansive due to rapid technological advances and global interconnectedness, geographical borders no longer pose an obstacle to perpetrators of organised, economic, or cyber-related crimes. Consequently, international cooperation has become a legal and security necessity to achieve justice and safeguard global peace and stability. Within this context, the International Criminal Police Organization (INTERPOL) emerges as one of the most significant international mechanisms dedicated to strengthening police and judicial cooperation among states, by providing an institutional platform for the exchange of criminal information and coordinating efforts to combat crimes of a transnational nature.

First: The Nature and Institutional Character of INTERPOL

INTERPOL is an intergovernmental organisation established in 1923, mandated to facilitate cooperation among law-enforcement agencies in its 196 member countries. Its role enables these agencies to track internationally wanted persons, exchange criminal information, and combat various forms of international crime, all within the framework of full respect for state sovereignty and national legislation.

Second: The Role of INTERPOL and the Limits of Its Mandate

It is essential to emphasise that INTERPOL is not an international judicial authority and does not possess the power to arrest, investigate, or directly enforce judgments. Its mandate is limited to coordination, information exchange, and the issuance of international notices—foremost among which is the Red Notice. A Red Notice latter constitutes a request to locate and provisionally detain a wanted person pending appropriate legal action under the national laws of the concerned state. It does not, in itself, amount to a judicial ruling or a binding arrest warrant.

Third: Mechanisms of International Cooperation and National INTERPOL Offices

National Central Bureaus (NCBs) are of particular importance as the police and institutional link between national authorities and their foreign counterparts. They play a pivotal role in exchanging criminal information, coordinating international police cooperation, and tracing fugitives, in a manner that may support, without replacing, the competent judicial channels for mutual legal assistance and extradition in accordance with applicable national laws and international agreements. This enhances the effectiveness of international criminal justice and reinforces the principle that offenders should not escape accountability.

Fourth: The UAE's Legal Framework within the System of International Criminal Cooperation

The United Arab Emirates has placed significant emphasis on international criminal cooperation and established a comprehensive legislative framework, including:

- **Federal Decree-Law No. (34) of 2021 on Combating Rumours and Cybercrimes:** Criminalises digital intrusion, data theft, and electronic fraud, and enables cooperation with INTERPOL in pursuing cross-border cybercrimes.
- **Federal Decree-Law No. (10) of 2025 on Anti-Money Laundering, Combating Terrorism Financing, and Financing the Proliferation of Weapons:** Obligates financial institutions to report suspicious transactions and provides the legal basis for recovering stolen funds through INTERPOL mechanisms.
- **Federal Law No. (38) of 2022 Issuing the Criminal Procedure Law:** Regulates international judicial cooperation and mutual legal assistance, and accepts digital evidence exchanged through INTERPOL channels in national criminal proceedings.
- **Federal Law No. (39) of 2006 on International Judicial Cooperation in Criminal Matters:** Serves as the procedural foundation for extradition and aligns with INTERPOL requirements for implementing Red Notices.
- **Federal Decree-Law No. (31) of 2021 Issuing the Amended Penal Code:** Strengthens the punitive framework for transnational crimes and enhances coordination with international conventions to which the UAE is a party, such as the United Nations Convention against Corruption (UNCAC) and the Palermo Convention against Transnational Organized Crime.

Fifth: The True Value of INTERPOL in the Digital Age

The true value of INTERPOL lies not only in its ability to facilitate information exchange but also in its reinforcement of a modern legal philosophy: combating international crime is no longer an exclusively national responsibility, but a shared international obligation grounded in cooperation, coordination, and respect for the rule of law—particularly when confronting cybercrime, terrorism financing through cryptocurrency networks, and human trafficking.

Conclusion

INTERPOL represents one of the most prominent practical models of institutional international cooperation and embodies a firmly established legal reality: justice in the modern era no longer stops at national borders but extends wherever international cooperation extends, ensuring the protection of societies and the consolidation of security and the rule of law. Through its advanced legislative framework and active engagement with INTERPOL mechanisms, the United Arab Emirates affirms that when crime crosses borders, justice must also cross borders – a clear expression of the principle that offenders, wherever they may be, must not escape accountability.

Section E: Syria office - Decree No. (109) of 2026 - Syrian Customs Law

Introduction

This newsletter article examines Decree No. (109) of 2026, which establishes a modern framework for customs administration in the Syrian Arab Republic. The decree combines enhanced regulatory control with principles of simplification and digitalisation, granting the Customs Administration broad powers in classification, inspection,

seizure, and the imposition of fines and confiscations. It sets out detailed mechanisms for duty-suspension regimes (transit, free zones, temporary admission, re-export) and introduces a graduated system of penalties with the possibility of administrative settlement. For investors, this translates into a strict requirement for documentary compliance, transparency in origin and valuation, and robust control over supply chains to avoid substantial fines and the risk of confiscation.

First: The Legal and Institutional Framework of the Customs Authority

1. Legal Personality and Powers

- The Customs Administration enjoys legal personality and financial and administrative independence. It is headed by a Director-General who represents the administration before the judiciary and third parties. This grants the administration broad executive authority to regulate procedures and operational decisions.

2. Guiding Principles

The decree affirms the principles of simplification and transparency, and mandates the use of electronic systems for submitting cargo manifests and customs declarations, while permitting direct delivery of goods under conditions set by the administration. This balance between digitalisation and flexibility accelerates procedures but places a responsibility on investors to modernise their electronic documentation systems.

Second: Customs Tariff, Classification, Rules of Origin, and Valuation

1. Tariff and Amendments

- Duties are imposed and amended by legislative instrument upon the recommendation of the Tariff Council, meaning tariff rates may change through

legislative intervention. The decree also permits the imposition of countervailing duties in cases of subsidisation or dumping.

2. Classification of Goods

- Classification decisions issued by the Head of the Authority or the Director-General are published and may constitute binding references. The administration also issues explanatory notes for multi-item classifications. For investors, misclassification may result in multiple fines or the reassessment of duties.

3. Rules of Origin and Valuation

- The decree requires proof of origin and stipulates that the declared value is the price actually paid plus costs incurred up to arrival. Currency conversion is conducted according to the exchange bulletin of the Central Bank of Syria on the date of registration. Non-compliant invoices (e.g., lacking Chamber of Commerce authentication or containing inconsistent dates) may be rejected and subject to investigation.

Third: Duty-Suspension Regimes (Transit, Free Zones, Temporary Admission, Re-Export)

1. Transit

- Transit is permitted under specific conditions, distinguishing between ordinary transit, special transit, and transit under international documents. Licensed companies bear additional responsibilities and must maintain registers and records. Delays or tampering with seals may result in significant fines.

2. Free Zones

- The decree authorises the establishment of free zones and grants them broad flexibility: all foreign goods may

enter and exit without import restrictions or duties (subject to specific exceptions).

However, certain goods are prohibited (weapons, narcotics, and goods infringing intellectual property rights, etc.). Customs retains the right to inspect and audit.

3. Temporary Admission and Re-Export

- Temporary admission applies to machinery, samples, temporary vehicles, and similar items, with renewable deadlines and a strict prohibition on disposing of the goods. Failure to re-export within the prescribed period may convert the goods into imports and trigger severe penalties.

Fourth: Inspection, Testing, and Customs Rights of Access and Inquiry

1. Inspection and Testing

- Customs may conduct full or partial inspections and is authorised to take samples for analysis in accredited laboratories. Conditional release of goods before test results is permitted under regulations set by the administration.

2. Access to Records and Documents

- The decree grants customs officers broad authority to review invoices, contracts, transport and clearance company records, accounting books, and even to enter factories to verify manufacturing processes and the origin of locally added value. Failure to retain documents for five years or refusal to provide them constitutes a punishable violation.

Fifth: Violations, Smuggling, Fines, and Settlement Mechanisms

1. Definition of Smuggling and Equivalent Acts

- The decree adopts a broad definition of smuggling: introducing or removing goods outside customs offices, altering routes, concealing goods in hidden compartments, submitting forged documents, and similar acts. These offences are subject to severe fines and confiscations.

2. Penalty Scale

- Penalties range from monetary fines to multiples of the value and duties (several “times” the amount), and may extend to confiscation of goods and means of transport. In cases where smuggling is detected, or where prohibited goods are involved (narcotics, weapons, Israeli goods), expedited enforcement and strict confiscation rules apply.

3. Settlement and Waiver Mechanisms

- The decree authorises the Director-General to conclude administrative settlements in accordance with the Settlement Manual, allowing penalties to be replaced with reduced monetary fines (e.g., 50% of the minimum in certain cases). Violations may also be waived for justified reasons, subject to approval by the Head of the Authority in high-value cases.

Conclusion

In conclusion, Decree No. (109) of 2026 is not merely a technical administrative instrument; it is a framework combining regulatory oversight with procedural facilitation. It seeks to streamline and regulate customs procedures, enabling investors to access clear information regarding import and export mechanisms, applicable duties, and the legal implications associated with them.



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, 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: Jordan office – International Department: “Investment in Jordan: A Legal Study of the Investment Environment Law and the Real Estate Ownership Law”)



TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER
tariq@hammourilaw.com



YOTTA PANTOULA-BULMER
OF-COUNSEL,
HEAD OF THE INTERNATIONAL
DEPARTMENT
yotta.b@hammourilaw.com



HADI SHEHADEH
ASSOCIATE LAWYER
hadi.s@hammourilaw.com



OBADA ALWARDAT
TRAINEE LAWYER
obada.w@hammourilaw.com



الحموري ومشاركوه

HAMMOURI & HAMMOURI

ATTORNEYS

**CONTRIBUTORS TO THE EDITION IN ARABIC
(Section A: Jordan office – International Department:
“Investment in Jordan: A Legal Study of the Investment
Environment Law and the Real Estate Ownership Law”)**



TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER
tariq@hammourilaw.com



HADI SHEHADEH
ASSOCIATE LAWYER
hadi.s@hammourilaw.com



OBADA ALWARDAT
TRAINEE LAWYER
obada.w@hammourilaw.com

**CONTRIBUTORS TO THE EDITION IN ENGLISH
(SECTION B: Jordan office – Start-Ups and SMEs Department
– “Legal Challenges Facing Startups and Small and Medium-
Sized Enterprises in Regional Expansion”)**



TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER
tariq@hammourilaw.com



YOTTA PANTOULA-BULMER
OF-COUNSEL,
HEAD OF THE INTERNATIONAL
DEPARTMENT
yotta.b@hammourilaw.com



HADI SHEHADEH
ASSOCIATE LAWYER
hadi.s@hammourilaw.com



HAMMOURI الحموري

HAMMOURI & PARTNERS

ATTORNEYS

**CONTRIBUTORS TO THE EDITION IN ARABIC
(SECTION B: Jordan office – Start-Ups and SMEs Department –
“Legal Challenges Facing Startups and Small and Medium-Sized
Enterprises in Regional Expansion”)**



TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER
tariq@hammourilaw.com



OMAR ABU AYYASH
SENIOR ASSOCIATE / HEAD OF
THE SPECIAL PROJECTS
DEPARTMENT
omar.a@hammourilaw.com



ABDALLAH AI-HAJ HASSAN
JUNIOR ASSOCIATE
abdallah.h@hammourilaw.com



الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

CONTRIBUTORS TO THE EDITION IN ENGLISH
(Section C: Iraq office – Baghdad – “Foreign Labor In Iraq”)



TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER
tariq@hammourilaw.com



YOTTA PANTOULA-BULMER
OF-COUNSEL,
HEAD OF THE INTERNATIONAL
DEPARTMENT
yotta.b@hammourilaw.com



HADI SHEHADEH
ASSOCIATE LAWYER
hadi.s@hammourilaw.com



الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

**CONTRIBUTORS TO THE EDITION IN ARABIC
(Section C: Iraq office – Baghdad – “Foreign Labor In Iraq”)**



TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER
tariq@hammourilaw.com



OMAR SAWADHA
PARTNER
omar.s@hammourilaw.com



MUSTAFA BAQQAL
PARTNER – IRAQ OFFICE
mustafa.b@hammourilaw.com



BAKR ALWASMI
ASSOCIATE LAWYER
Bakr.w@hammourilaw.com



الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

CONTRIBUTORS TO THE EDITION IN ENGLISH
(Section C: Iraq office – Erbil (Kurdistan Region) – “Circular regarding the completion of biometric fingerprinting procedures and obtaining the Unified Employee Number (UPN) for private sector employees”)



TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER
tariq@hammourilaw.com



YOTTA PANTOULA-BULMER
OF-COUNSEL,
HEAD OF THE INTERNATIONAL
DEPARTMENT
yotta.b@hammourilaw.com



ROZANA AL - HROOB
ASSOCIATE LAWYER
rozana.h@hammourilaw.com

الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

CONTRIBUTORS TO THE EDITION IN ARABIC
(Section C: Iraq office – Erbil (Kurdistan Region) – “Circular regarding the completion of biometric fingerprinting procedures and obtaining the Unified Employee Number (UPN) for private sector employees”)



TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER
tariq@hammourilaw.com



OMAR SAWADHA
PARTNER
omar.s@hammourilaw.com



MUSTAFA BAQQAL
PARTNER – IRAQ OFFICE
mustafa.b@hammourilaw.com

الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

**CONTRIBUTORS TO THE EDITION IN ENGLISH
(Section D: UAE office – “INTERPOL: The Pillar and Practical
Embodiment of International Cooperation in Combating
Transnational Crime”)**



TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER
tariq@hammourilaw.com



YOTTA PANTOULA-BULMER
OF-COUNSEL,
HEAD OF THE INTERNATIONAL
DEPARTMENT
yotta.b@hammourilaw.com



OBADA ALWARDAT
TRAINEE LAWYER
obada.w@hammourilaw.com

الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

**CONTRIBUTORS TO THE EDITION IN ARABIC
(Section D: UAE office – “INTERPOL: The Pillar and Practical
Embodiment of International Cooperation in Combating
Transnational Crime”)**



OMAR SAWADHA
PARTNER

omar.s@hammourilaw.com



TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER

tariq@hammourilaw.com



**ABDULLAH HUSSEIN
ALBAKHEET HUDAIJAN**
FOUNDING PARTNER

UAE OFFICE

abdullah.h@hammourilaw.com



ESLAM FARID ELSENTRISY
ASSOCIATE - UAE OFFICE
ABU DUBAI BRANCH

islam.f@hammourilaw.com



MOHAMMED ALMAAYTAH
PARTNER - UAE OFFICE
ABU DHABI BRANCH

mohammad.m@hammourilaw.com



HADI SHEHADEH
ASSOCIATE LAWYER

hadi.s@hammourilaw.com

الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

CONTRIBUTORS TO THE EDITION IN ENGLISH
(Section E: Syria office - “Decree No. (109) of 2026 - Syrian Customs Law”)



TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER
tariq@hammourilaw.com



YOTTA PANTOULA-BULMER
OF-COUNSEL,
HEAD OF THE INTERNATIONAL
DEPARTMENT
yotta.b@hammourilaw.com



OBADA ALWARDAT
TRAINEE LAWYER
obada.w@hammourilaw.com



الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

**CONTRIBUTORS TO THE EDITION IN ARABIC
(Section E: Syria office - “Decree No. (109) of 2026 - Syrian
Customs Law”)**



MOHAMMAD ADEEB ALSHALLAH
PARTNER - SYRIA OFFICE
adeeb.s@hammourilaw.com



TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER
tariq@hammourilaw.com



OMAR SAWADHA
PARTNER
omar.s@hammourilaw.com



OBADA ALWARDAT
TRAINEE LAWYER
obada.w@hammourilaw.com

الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

Hammouri & Partners Attorneys at-Law global recognitions

Hammouri & Partners Attorneys at Law has been distinguished and ranked across multiple prestigious legal directories and platforms, including:

1- Chambers Global Guide 2026

Hammouri & Partners Law Firm has once again been recognised in the Chambers Global Guide 2026 for its excellence across multiple practice areas in Jordan. The Firm has been ranked in:

- Corporate/Commercial Global – Band 2
- Dispute Resolution: Arbitration Global – Band 2
- Dispute Resolution: Litigation Global – Band 3

With our Managing Partner, one Partner and three senior corporate lawyers recognised among a selected number of ranked lawyers in Jordan.



2- IFLR1000 2025 Edition

- Ranked our firm as a **Tier 2 law firm for Financial and Corporate practice in Jordan**
- Ranked our firm as a **Notable law firm in Iraq**

With one partner and three senior corporate lawyers in recognition.

3- Legal 500 – 2025 Edition

The Firm has been recognised in the Legal 500 – 2025 Edition for outstanding legal work in **Iraq as a leading law firm (Band 3)**. Also, recognised for work in **Jordan** in three key practice areas:

- Commercial, Corporate and M&A – Band 2
- Dispute Resolution – Band 2
- Projects and energy – Band 2

With three Partners and three senior lawyers recognised through editorial mentions in Jordan and in Iraq.



الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

ABOUT HAMMOURI & PARTNERS ATTORNEYS AT-LAW

Hammouri & Partners Attorneys at-Law, is a Jordanian multi-practice law firm, founded more than three decades ago (established in 1994) by the late Professor Mohammad Hammouri. Professor Hammouri was a renowned Jordanian attorney and arbitrator, a former Minister of Culture and National Heritage and a former Minister of Higher Education, who wrote extensively, 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, where he served as 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 arbitrator, with expertise 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 served as Dean of the School of Law. Dr. Hammouri is also an officially appointed member of the International Centre for Settlement of Investment Disputes (ICSID) Panel of Arbitrators upon designation by the Government of the Hashemite Kingdom of Jordan, for the period from 2020 to 2026.

Hammouri & Partners' team consists of more than 30 attorneys and a number of other professionals working in the firm's specialised departments, providing professional legal services at 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, enabling us 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, from corporate set-up to the drafting of all types of commercial agreements, Intellectual Property Law, and Banking and Finance Law. The Firm advises local and international banks on all Banking Transactions and Regulatory Compliance. Additionally, the Firm's Litigation and Arbitration department has the capabilities and competence to represent parties in the most complex and novel legal matters, with expertise across several areas of law, whether before courts or arbitral tribunals. Hammouri & Partners Attorneys at-Law was one of the first firms in Jordan to establish a specialised International Department to cater to the needs and requirements of international clients across an array of tasks with cross-border elements, including bilateral and international trade negotiations, projects, contracts and related matters.

In addition to the above, Hammouri & Partners provides legal advice and consultation to various industries, including Construction & Infrastructure, Manufacturing, Engineering, Trade, Securities and Energy. Its clients include 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, 2nd & 3rd 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 ©2026
Email: info@hammourilaw.com
Website: <https://hammourilaw.com>