Newsletter

| 72nd Edition, September 2026 |

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Newsletter

|72nd Edition, September 2026|

Welcome to the 72nd 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 Jordan's Amended Competition Law of 2026: Key Developments and Practical Implications.

Section B of this issue, dedicated to matters relating to Special Projects Department, will cover the topic of Rights of Minority Shareholders in Shareholding Companies: Protection Mechanisms and the Limits of Majority Power.

Section C of this issue, dedicated to matters relating to the jurisdiction of Iraq, dives into the topic of Termination of Employment Contract and Arbitrary Dismissal In light of the Iraqi Labor Law No (37) for the year 2015.

Section D of this issue, dedicated to matters relating to the jurisdiction of the United Arab Emirates, dives into the topic of Legal Liability for the Protection of Children in the Digital Environment in Light of the New UAE Legislation.

Section E of this issue, dedicated to matters relating to the jurisdiction of Syria, dives into the topic of Decree No. 17 of 2010 – Syrian Labour Law.

"The 2026 Amendment materially develops Jordan's competition regime. It broadens the concept of economic concentration, moves the requirement for prior approval of economic concentrations to a revenue-based test, introduces a formal two-stage review process, strengthens the consequences of implementing an economic concentration before obtaining the required approval, removes the former statutory exemption for agreements having a weak effect on competition, and develops the institutional and enforcement framework."

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SECTION A: Jordan office – International Department

Jordan's Amended Competition Law of 2026: Key Developments and Practical Implications

Introduction

On 23 April 2026, Jordan enacted Law No. 8 of 2026 amending Competition Law No. 33 of 2004 (the "**2026 Amendment**"). The 2026 Amendment entered into force on 23 May 2026 and is to be read together with Competition Law No. 33 of 2004 and its subsequent amendments as one law.

The 2026 Amendment materially develops Jordan's competition regime. It broadens the concept of economic concentration, shifts the requirement for prior approval of economic concentrations to a revenue-based test, introduces a formal two-stage review process, strengthens the consequences of implementing an economic concentration before obtaining the required approval, removes the former statutory exemption for agreements having a weak effect on competition, and develops the institutional and enforcement framework.

These changes are relevant to both enterprises operating in Jordan and to cross-border transactions and commercial arrangements that may affect competition in the Jordanian market.

First: Legislative and Institutional Framework

Competition Law No. 33 of 2004 remains the principal legislation governing anti-competitive agreements, abuse of a dominant position and economic concentration in Jordan. It was materially amended in 2023 by Law No. 12 of 2023, which introduced annual revenue as an additional basis for requiring prior approval of economic concentrations alongside the then-existing market-share threshold and revised certain enforcement provisions.

The 2026 Amendment builds on those reforms and establishes the Competition Protection Department (the "**Departmen**t"), which is linked to the Minister of Industry, Trade and Supply and headed by a Director General. It also establishes the Competition Affairs Council, chaired by the Minister and comprising representatives from relevant governmental, regulatory and private-sector bodies.

The Department may investigate practices it identifies, as well as complaints and claims submitted to it, and matters assigned to it by the Public Prosecutor. Where an investigation establishes a violation, the Minister may, upon the recommendation of the Director General, refer the matter to the Public Prosecutor.

The revised framework therefore reinforces the importance of competition compliance beyond economic concentration transactions, including in relation to commercial practices, agreements and internal business records.

Second: Economic Concentration and Prior Approval

1. Broader Definition of Economic Concentration

Under amended Article 9, an economic concentration includes any act capable of resulting in an enterprise or group of enterprises obtaining direct or indirect control, on a lasting basis, over another enterprise or group of enterprises through a merger, acquisition, establishment of a joint venture, or another arrangement giving the ability to exercise effective influence over the business and decisions of the target enterprise.

The revised definition focuses on the substance of control rather than formal ownership alone. Minority investments may therefore require analysis where governance, veto, appointment or other contractual rights may confer lasting control or effective influence.

This does not mean that every joint venture, licence, distribution arrangement or management agreement constitutes an economic concentration. The relevant question remains whether the arrangement results in lasting control or effective influence of the type contemplated by Article 9.

2. **Revenue Threshold for Prior Approval**

The 2026 Amendment removes the former 40% market-share threshold from the test determining whether an economic concentration requires prior approval. The applicable test is now based on annual local revenues.

Under amended Article 9, the prior written approval of the Minister, based on the recommendation of the Director General, is required to complete an economic concentration where the total individual or combined annual local revenues of the enterprises concerned for the preceding year exceed the applicable amount determined by the Council of Ministers.

The removal of the 40% threshold relates specifically to the requirement for prior approval of economic concentrations. Market share remains relevant to other areas of competition law, including the assessment of a dominant position.

Following the entry into force of the 2026 Amendment, the Council of Ministers issued a decision determining the applicable annual revenue amount for economic concentrations, published in Official Gazette No. 6068 on 20 August 2026. The requirement to obtain prior approval should therefore be assessed by reference to the threshold prescribed under the Council of Ministers decision applicable at the time of the transaction.

The Competition Law also applies to economic activities undertaken outside Jordan where they affect competition within the Kingdom. A cross-border transaction may therefore require analysis under Jordanian economic concentration rules where the statutory requirements are satisfied.

3. **Application and Review Process**

Article 10 requires enterprises wishing to complete an economic concentration requiring prior approval to submit the prescribed application within thirty days of concluding of the agreement giving rise to the economic concentration. During that period, the enterprises concerned may also consult with the Department regarding whether prior approval is required or how the application should be submitted.

The 2026 Amendment introduces two distinct review stages.

In Phase One, once the application is complete, the Department issues a notice of completeness. The Director General must then issue a reasoned decision within a maximum period of thirty working days, either approving the economic concentration or referring it to Phase Two for an in-depth assessment.

Where the application proceeds to **Phase Two**, additional information and documents may be required. Once the Phase Two application is complete, a separate notice of completeness is issued. The Minister, acting upon the recommendation of the Director General, must then issue a reasoned final decision within a maximum period of sixty working days. The economic concentration may be approved, approved subject to conditions, or refused.

The thirty-working-day and sixty-working-day periods are therefore separate statutory periods and should not be treated as a single automatic ninety-working-day review period. The time required to respond to requests for additional information and achieve completeness may also affect the practical timetable for obtaining approval.

Where an application is referred to Phase Two, the Department must publish the referral decision, at the applicant’s expense, in two widely circulated local daily newspapers and on its website. The publication must include a summary of the application and invite interested parties to submit their views within no more than fifteen days.

4. **Prohibition on Implementation Before Approval and Penalties**

The amended Law strengthens the prohibition on implementing an economic concentration before obtaining the required approval. Acts or procedures undertaken to consolidate or complete an economic concentration are deemed void where the transaction is completed without submitting the required application, where steps are taken to consolidate the transaction or change the market structure before a decision is issued, or where approval has been revoked.

The Minister may impose a fine of between JOD 10,000 and JOD 50,000 and require restoration of the position existing before the economic concentration. A person who repeats a violation of Article 9 or Article 10, or fails to comply with a decision issued under Article 11, may also be subject to a court-imposed fine of between JOD 40,000 and JOD 90,000.

These provisions make implementation before approval a material transaction risk. Where prior approval is required, transaction documents should make completion conditional upon obtaining that approval and restrict pre-completion conduct that could result in premature control over the target enterprise.

Third: Anti-Competitive Agreements, Exemptions and Exemption from Penalty

Article 5 prohibits specified practices, alliances and agreements that restrict competition, including price fixing, market allocation and collusion in tenders or auctions.

Before the 2026 Amendment, Article 5(b) provided a statutory exemption for certain agreements having a weak effect on competition. Article 3 of the 2026 Amendment repeals that exemption.

The repeal does not mean that agreements involving enterprises with limited market shares are automatically unlawful. Rather, parties can no longer rely solely on the former weak-effect threshold to benefit from the statutory exemption previously available under Article 5(b). Commercial arrangements should instead be assessed by reference to their terms, context and actual or potential effect on competition.

The separate exemption mechanism under Article 7 remains available. The Minister, upon the recommendation of the Director General, may exempt practices from the application of Articles 5 and 6 where the statutory conditions are satisfied. These include circumstances in which the practice produces economic efficiencies, technical or economic progress or tangible consumer benefits that could not otherwise be achieved, without enabling the parties to restrict or prevent competition in relation to essential elements of the market.

Once an exemption application is complete, the Minister must issue a reasoned decision within a maximum period of ninety working days from the relevant notice of completeness.

The principal penalty for violations of Articles 5 and 6 remains a court-imposed fine ranging from 2% to 10% of the relevant annual sales or service revenues, calculated in accordance with Article 20. Where those sales or revenues cannot be determined, a fixed fine ranging from JOD 10,000 to JOD 100,000 may be imposed.

The 2026 Amendment also develops the statutory exemption from penalty under amended Article 25. The first qualifying participant to notify the Department and disclose its participation in a practice, alliance or agreement prohibited under Article 5, or to provide information or evidence before the violation is uncovered, is exempt from the fine prescribed under Article 20.

A subsequent participant that provides evidence having of legal value after the violation has been uncovered may receive a reduction in the fine at the court's discretion.

The exemption from penalty under amended Article 25 applies specifically to conduct prohibited under Article 5 and should not be treated as a general exemption from penalties for all infringements of the Competition Law, including abuse of a dominant position.

Fourth: Practical Implications and Compliance Considerations

The 2026 Amendment requires competition issues to be considered earlier in commercial transactions.

For acquisitions, joint ventures and strategic investments, competition screening should begin during transaction structuring. The analysis should address the nature and substance of the rights to be acquired, the parties' annual local revenues and the applicable revenue threshold for prior approval.

Minority investments require particular attention where governance or contractual rights may confer lasting effective influence even in the absence of a majority shareholding.

Transaction timetables should also reflect the two-stage review process. Each statutory review period begins only after the relevant notice of completeness is issued, and requests for additional information may extend the practical timetable for obtaining approval. Phase Two also introduces publication and the possibility of third-party participation.

Where prior approval is required, transaction documents should make completion conditional upon obtaining that approval, allocate responsibility for submitting the application and managing the regulatory process, and allow sufficient time for a possible Phase Two review. The parties should also avoid any pre-completion conduct that could amount to implementation of the economic concentration before approval.

Outside the M&A context, enterprises should review competition-sensitive commercial arrangements following the repeal of Article 5(b). Limited market share should no longer be treated as sufficient, in itself, to benefit from a statutory exemption. Where restrictions may engage Article 5, their commercial rationale and competitive effect should be assessed and, where appropriate, the availability of an exemption under Article 7 should be considered.

Enterprises should also ensure that competition compliance forms part of their internal reporting and legal review procedures. Where potentially prohibited conduct under Article 5 is identified, the availability of the exemption from penalty under amended Article 25 should be assessed promptly, given the importance of timing under that provision.

Conclusion

The 2026 Amendment represents a significant development in Jordan's competition regime. It broadens the concept of economic concentration, shifts the requirement for prior approval to a revenue-based test, introduces a formal two-stage review process, strengthens the consequences of implementing an economic concentration before approval, removes the former weak-effect exemption and develops the institutional and enforcement framework.

For transaction parties, early competition assessment is increasingly important. Control rights, annual local revenues and prior approval requirements should be considered before the transaction structure and timetable are finalised.

For enterprises more generally, competition-sensitive agreements and market conduct should be reviewed without reliance on the former exemption for agreements having a weak effect on competition, while internal procedures should allow potential competition concerns to be identified and referred for legal review at an early stage.

As the amended regime continues to develop through Council of Ministers decisions, implementing instructions and regulatory practice, enterprises should continue to monitor developments and seek appropriate legal advice where a proposed transaction or commercial arrangement may raise competition issues.

SECTION B: Jordan office – Special Projects Department - Rights of Minority Shareholders in Shareholding Companies: Protection Mechanisms and the Limits of Majority Power

Introduction

The protection of minority shareholders constitutes one of the fundamental pillars of the corporate governance framework. A shareholder's ownership of a limited percentage of the share capital does not in any way mean that his acquired rights are lost or that his investment interests are subjected to the will of an absolute majority. While the principle of majority rule is considered necessary for the management and operation of companies, it should not be used as a pretext for prejudicing the interests of the minority or for abusing authority in a manner that conflicts with the best interests of the company and the rights of its shareholders.

In the context of seeking legal mechanisms that ensure a balance between majority power and minority rights, the mechanism of **matters of a special nature (Reserved Matters)** has emerged as one of the important mechanisms of corporate governance. This mechanism is intended to subject a specified group of decisions having a material effect on the shareholders of the company to special approval requirements, thereby enabling minority shareholders, depending on the company's structure and the agreements governing the relationship among the shareholders, to participate in fundamental decisions affecting the company, its structure or their investment interests.

Accordingly, this newsletter aims to explain the concept of minority shareholders and the need to provide them with protection, highlight the mechanism of **matters of a special nature (Reserved Matters)** and review its substantive scope in agreements, and address the practical challenges that may arise from this mechanism, particularly those relating to the risk of **corporate deadlock (Deadlock)** and how this risk may be avoided through careful legal drafting that balances the intended protection with operational flexibility.

First: The Concept of Minority Shareholders and the Justifications for Their Protection

Minority shareholders are those shareholders who do not hold sufficient shares or voting power to enable them to exercise control over the deliberations of the **General Assembly** or to exert a decisive influence over its decisions. The description "minority" should not be understood as diminishing their legally acquired rights; rather, it is a factual description of their limited ability to influence the decision-making process when compared with the majority bloc.

The principal issue lies in the fact that the decision-making mechanism in shareholding companies is, for the most part, based on the principle of majority voting, which gives major shareholders a dominant ability to direct the affairs and decisions of the company. While this principle represents a practical necessity for ensuring the continuity of the company's business and preventing its disruption, its absolute application may lead to a serious imbalance between the interests of the majority and those of the minority.

This issue becomes particularly evident when decisions are taken that affect the minority shareholders' ownership percentage or limit their ability to exercise their rights. The risks are also apparent where the interests of the majority conflict with the interests of the company or where related parties have significant influence. Accordingly, the contractual protection of minority shareholders is not intended to deprive the majority of its rights or to paralyse its managerial ability; rather, it has a strategic dimension aimed at establishing balance and preventing the abuse of authority.

Second: Matters of a Special Nature (Reserved Matters) as a Contractual Safeguard for Minority Shareholders

In commercial practice and in the drafting of shareholders' agreements, **matters of a special nature (Reserved Matters)** are defined as a group of material decisions that are expressly excluded from the general powers granted to the **Board of Directors** or to the ordinary majority of the **General Assembly**.

Such matters are included either in the company's **Memorandum of Association** or in a **Shareholders' Agreement**, whereby their approval and adoption require a special voting threshold, absolute unanimity, or the express approval of a particular shareholder or class of shareholders.

Depending on the nature of the company, its ownership structure and the agreements entered into among the shareholders, **matters of a special nature (Reserved Matters)** may include decisions relating to amendments to the **Memorandum of Association** or the capital structure, the issuance of new shares or financial instruments, mergers or acquisitions, the disposal of a material part of the company's assets, transactions with related parties, borrowing or providing guarantees exceeding specified financial limits, or undertaking obligations or projects falling outside the ordinary scope of the company's business.

In terms of legal characterisation, this mechanism may constitute a contractual or statutory restriction on the ordinary decision-making process, depending on its source and the legal basis upon which it is founded, as it aims to subject a specified group of strategic decisions to procedures that differ from the ordinary decision-making process.

Depending on the manner in which it is drafted and its scope, this mechanism may grant minority shareholders, or a particular class of them, the ability to prevent the adoption of certain material decisions, which is commonly known in practice as a **veto right**.

Third: Practical Challenges

The most prominent of these challenges is limited voting power. A shareholder holding a small shareholding may find himself unable to exert a meaningful influence on the **General Assembly**, despite having the right to attend and vote.

Accordingly, **matters of a special nature (Reserved Matters)** were introduced to address this limitation. However, they may, in turn, give rise to other challenges relating to the obstruction or decisions.

Minority shareholders also face difficulties in obtaining adequate information in a timely manner. The ability to exercise a **veto right** within **matters of a special nature (Reserved Matters)** requires accurate information in order to understand the financial and legal implications of the proposed decisions. Transparency and disclosure are therefore two essential conditions for enabling a shareholder to exercise his rights effectively rather than merely formally.

The exercise of protection rights may also require complex procedural requirements that place a burden on a shareholder who lacks sufficient resources and technical expertise.

On the other hand, extending independent approval rights to minority shareholders to approve material decisions may limit the company's ability to take decisions, particularly where such rights and the decisions subject to them are not clearly defined. This may lead to the obstruction of decision-making in matters requiring agreement among shareholders, a situation referred to as **corporate deadlock**.

The danger of corporate deadlock lies in the fact that it may extend beyond a mere disagreement among shareholders and affect the company's ability to conduct its business and take the decisions necessary for its continued operation, particularly where the disagreement relates to fundamental decisions concerning the company's financing, investments, management or future plans.

Accordingly, the design of the **matters of a special nature (Reserved Matters)** mechanism should not be limited to identifying the decisions requiring special approval, but should also include, where appropriate, clear mechanisms for addressing cases of disagreement among shareholders. Therefore, the effectiveness of protection is not measured by the number of legal rights, but by the extent to which they can be exercised in practice. This confirms the need to establish a corporate governance framework that goes beyond formal compliance, is based on transparency and equality, and establishes robust mechanisms for addressing conflicts of interest and internal disputes, in order to ensure that **matters of a special nature (Reserved Matters)** do not become a source of disputes that threaten the stability of the company and result in corporate deadlock.

Conclusion

The protection of minority shareholders through carefully structured contractual mechanisms such as **matters of a special nature (Reserved Matters)** constitutes a cornerstone in establishing a corporate environment characterised by balance, transparency and governance.

The desired stability of the company cannot be achieved by enabling the majority to act unilaterally in decision-making, but rather by establishing a legal framework that ensures that all shareholders are able to exercise their rights and that prevents the abuse of authority.

The principle of majority rule remains an essential requirement for the efficient management of companies, provided that it is exercised within a framework that preserves the interests of the company and respects the legal positions of minority shareholders.

Effective protection of minority shareholders therefore begins proactively with the establishment of a clear corporate governance framework that sets out clear controls for decision-making, manages conflicts of interest and regulates the exercise of shareholders' rights. The clearer and more effective this framework is, the greater the confidence of investors, the stronger the stability of the company, and the lower the likelihood of disputes.

Accordingly, safeguarding the rights of minority shareholders does not constitute favouring one category over another; rather, it is a safeguard for the continued existence of the company itself. A corporate entity that balances the power of its majority with the interests of its minority is better able to build trust, attract investment, strengthen the principles of corporate governance and achieve balanced sustainability over the long term.

Section C: Hammouri & Partners' Iraq Office - Termination of Employment Contract and Arbitrary Dismissal In light of the Iraqi Labour Law No (37) for the year 2015

First: Scope of Application

The provisions of the Labour Law shall apply to all workers in the Republic of Iraq and shall not apply to public employees appointed in accordance with the Civil Service Law or a special legal provision, nor to members of the armed forces, police and internal security personnel (Article 3).

The rights contained in the Law represent the minimum rights of employeesand any provision in a contract or agreement under which the worker waives any right established to him/her under its provisions shall be valid (Article 14).

Second: Cases of Termination of the Employment Contract–Article (43/First)

A- The death of the employee. The employer shall pay his/her family the equivalent of two full months' ,wages provided that he has spent at least one year in the employer's service.

B- The employee being sentenced by a final court judgement to imprisonment for more than one year. If the sentence is for less than a year, then he/she is reinstated to their employment without being entitled to the wages of the period of detention or imprisonment.

C- The death of the employer if his/her person is considered essential to the contract and it is not possible to complete the contract with his/her heirs.

D- Liquidation of the project by virtue of a final court judgement or voluntary liquidation.

E- The written agreement of the employee and employer to terminate the contract.

F- Expiration oof the contract period if the contract is for a fixed period.

G- Completion of the work or the provision of the service if the contract was concluded for a specific work or service.

H- Resignation of the employee.

I- Force majeure.

Third: Cases in Which the Employer May Terminate the Contract–Article (43/Second)

1 - The worker suffers from an illness that makes him/her unable to work and has not recovered within six (6) months, according to an official medical report.
2 – The employee' s inability to perform his/her work is (75%) seventy five percent, according to an official medical report.
3 – The employeehas reached the age of retirement .
4 - The working conditions of the project require a reduction in the volume of work; with the approval of the Minister.
5 - The employee breaches one of his/her essential obligations under the contract.
6 - The employee impersonates a person other than his/her identity or submits forged documents.
7 - The probationary employee is proven incompetent to perform the work.
8 - The employee committed a grave fault that caused material damage to the work, employees or production; according to a court judgement.

Fourth: Advance Warning Clause–Article (44)

In the event of one of the cases stipulated in paragraph (second) of Article (43), the employer shall give the employee a written warning of the termination of the contract and the period of warning shall not be less than thirty (30) days. In the event of no warning, the employee shall be compensated with the allowance of the warning.

Fifth: End of Service - Bonus Article (45)

An employee whose service has been terminated shall be entitled to an end-of-service bonus in the amount of two (2) weeks' wages for each year of service performed for the employer.

Exceptions to this entitlement are: paragraph (b) of sub-article (first) being sentenced to imprisonment for more than one year and paragraphs (e), (f) and (h) of sub-article (second) breach of substantive obligations, impersonation or forgery, and grave fault established by a court judgement.

Sixth Challenging :the Termination Decision and the Burden of Proof — Article (46)

An employee may challenge the decision to terminate their employment either before the Termination of Service Committee—constituted pursuant to instructions issued by the Minister—or before the labour judiciary. This challenge must be filed within thirty (30) days of the date of notification; failure to file within this period constitutes a waiver of the right to challenge.

Opting for one of these two avenues forfeits the right to pursue the other—a crucial procedural point to note when drafting the challenge.

Decisions issued by the Termination of Service Committee may be challenged before the Labour Court within thirty (30) days of notification or the date on which the decision is deemed notified.

The burden of proving the reason for the employee's termination of employment lies with the employer, whether before the committee or the labour judiciary.

Seventh: Consequences of Establishing Arbitrary Dismissal — Article (47)

A – If the committee or the court finds that the termination of service was not based on any of the grounds set forth in Article (43), it shall order the reinstatement of the employee to their job and the payment of full wages for the period following the contract termination.

B – If reinstatement is not possible, the contract shall be deemed terminated as of the date on which the committee or court issues its decision, and the employee shall be paid compensation equivalent to twice the end-of-service bonus stipulated in Article (45).

C– In the case of enterprises regularly employing fewer than five (5) workers, the contract shall be deemed terminated as of the date of actual termination, provided that the employer pays the compensation referred to above.

Eighth: Grounds for Absolute Nullification of the Termination — Article (48)

An employment contract shall not be terminated due to: membership in a trade union or participation in its activities (whether outside working hours or during working hours with written consent); seeking, exercising, or having previously exercised the role of workers' representative; filing a complaint or initiating legal proceedings against the employer; availing oneself of statutory leave; direct or indirect discrimination in employment or occupation; or temporary absence due to illness or accident documented by official evidence.

Any termination based on any of these grounds shall be null and void; the committee or court shall order the reinstatement of the worker and the payment of wages for the preceding period. If the employee does not request reinstatement, or if it is determined to be impossible, impractical, or inappropriate, theemployee shall be awarded fair compensation of no less than twice the amount stipulated in Article (47/Second) — an amount effectively equivalent to four times the end-of-service bonus.

Ninth: Termination of the Contract by the Employee’s Unilateral Decision — Article (49)

The employee may terminate the contract at their own discretion and without prior notice if the employer breaches any of the obligations stipulated in the Law, the internal regulations, or the individual employment contract; commits a felony or misdemeanour against the employee or a member of their family, whether during or outside work; or if there exists a serious danger threatening the employee’s safety or health of which the employer was aware but failed to eliminate.

In such cases, the employee may request compensation from the committee or the court in accordance with paragraph (b) of sub-article (Second) of Article (48).

Tenth: Dismissal as a Disciplinary Penalty — Articles (138–145)

1 – Gradation and Restrictions — Article 138: The penalties are: warning; suspension from work for a period not exceeding three (3) days; withholding the annual increase for a period not exceeding one hundred and eighty (180) days; demotion and dismissal. No penalty may be imposed after the lapse of fifteen (15) days from the date on which the employer becomes aware of the violation. The penalty must be proportionate to the gravity of the violation; and no more than one penalty may be imposed for the same violation.

2 – Right of Defence — Article 140: A penalty shall not be imposed unless the employee has been given the opportunity to defend themselves and anemployee representative is present.

3 – Grounds for Permissible Dismissal (Exhaustive List) — Article 141: A serious violation causing grave harm to the employer; disclosure of a trade secret supported by proven evidence; violation of occupational health and safety instructions (subject to a written warning upon recurrence); repeatedly reporting to work in a state of evident intoxication or under the influence of narcotics (confirmed by a medical report and following repeated warnings); repeated conduct breaching professional integrity (following a prior warning); assault on the employer, a superior, or a colleague; absence without a legitimate excuse for 10 consecutive days or 30 non-consecutive days within the work year; commission of a felony or misdemeanour against a colleague established by a final judgment; or a final judgment imposing imprisonment for a term exceeding one year.

4 – Absence Procedure — Article 142: A written warning is issued after 5 consecutive days or 20 non-consecutive days of absence. Dismissal follows after an additional 5 consecutive days or 10 non-consecutive days of absence.

5 – Substantive Restrictions — Article 143: A contract may not be terminated due to a fault committed by the employee unless the fault is repeated and preceded by a written warning; nor may it be terminated for unsatisfactory performance unless the employer has provided the necessary instructions and a written warning and the unsatisfactory performance persists for (30) days from the date of the warning. The employee has the right to be assisted by a n employee representative, the trade union, or any person of their choice for their defence.

6 – Notification — Article 144: The penalty decision shall be issued in writing and communicated to the employee; the employee may not claim lack of notification after the lapse of (10) days from the issuance of the decision and its posting on the notice board or at the workplace.

7 – Appeal — Article 145: A penalty may be appealed before the Labour Court within (15) days and the court's decision shall be final; however, if the penalty is dismissal, the appeal period is (30) days and the court's decision is subject to appeal in cassation before the Federal Court of Cassation within (30) days. The burden of proving the violation lies with the employer.

Eleventh: Schedule of Periods and Deadlines

Basis	Duration	Procedure
Article 44	Not less than (30) days	Written Notice of Termination of Contract
Article First/46	(30) days of notification	Appealing the decision to terminate employment before the Committee or the Labour Judiciary
Article Second/46	(30) days	Appealing the decision of the Termination Committee before the Labor Court
Article First/138	(15) days	Imposition of Disciplinary Penalty from the Date of Knowledge of the Violation
Article First/145	(15) days — and the decision is final	Appeal of the Disciplinary Penalty (Except Dismissal)
Article II/145	(30) days	Appealing the dismissal decision before the Labor Court

Articles 145 and 168	(30) days	Cassation against the Labour Court's Judgment
Article 168/Fourth	(10) days	Objection to the judgment in absentia
Article60	The day after termination and (7) days if the termination is by the employee	Final Wage Settlement
Article 51/First	(3) three years	Statute of limitations for rights arising from the employment relationship
Article 51/First	(5) five years	Statute of limitations for damages resulting from a criminal act

Twelfth: Criminal Liability and Procedural Aspects

Any employer who violates the provisions of this chapter shall be punished by imprisonment for a term of not less than three (3) months and not more than one year, or by a fine of not less than five hundred thousand (500,000) dinars and not more than one million (1,000,000) dinars (Article 52).

The complaining employee or their trade union organisation shall be exempt from filing fees at all stages of litigation; labour lawsuits shall be deemed urgent cases; and imposed fines shall accrue to the Employees' Guarantee and Pension Fund (Article 166).

Thirteenth: Practical Observations and Recommendations

1 – Documentation First: Since the burden of proof lies with the employer (Article 46/Third and Art. 145/Third), any termination not supported by a file documenting grounds under Article (43) is highly likely to be deemed arbitrary.
2 – The Written Warning is the Weakest Link in Practice: Most dismissal cases require a repeated violation and a prior written warning (Articles 141, 142, and 143). Dismissals are frequently overturned solely due to the failure to meet this procedural requirement.
3 – Procedural Note: There is an apparent overlap between Article (46)—appealing a decision before the Service Termination Committee or the labour judiciary—and Article (145/Second)—appealing a dismissal before the Labour Court. As a practical matter, it is advisable to adopt a 30-day time frame in both instances and to avoid pursuing both avenues simultaneously, as opting for one forfeits the right to pursue the other.
4 – Transfer of the Enterprise Does Not Terminate the Contract: In cases of merger, transfer of ownership, sale, or lease, the new employer assumes liability for the obligations of the previous employer and the previous employer remains jointly and severally liable (Article 50).
5 – Entitlements upon termination: Final wage settlement (Article 60), cash compensation for untaken annual leave days (Articles 76 and 78), a certificate of employment completion and a legal liabilitydischarge document (Article 41/Second).

6 – In the event of bankruptcy or liquidation: Employees are treated as priority creditors, and their entitlements take precedence over other priority debts—including debts owed to the State—with the exception of alimony debts (Art. 58).

Note: This report has been prepared based on the text of Labour Law No. (37) for the year 2015. It is recommended to cross-reference citations with the official text published in the Iraqi Gazette and to verify any subsequent amendments before relying on them in pleadings or memoranda—particularly Article 43, sub-article (Third).

Section D: UAE office – Legal Liability for the Protection of Children in the Digital Environment in Light of the New UAE Legislation

Introduction

The digital environment has become an integral part of children's lives, exposing them to a range of risks. This has prompted the United Arab Emirates to strengthen its legislation for their protection, most notably through Federal Decree by Law No. (26) of 2025 Regarding Child Digital Safety. This article examines the liability of Digital Platforms, their obligations, and the sanctions arising from non-compliance with those obligations.

First: The UAE Legislative Framework for the Digital Protection of Children

The framework for protecting children in the digital environment in the United Arab Emirates comprises several complementary pieces of legislation, most notably:

1. **Federal Decree by Law No. (26) of 2025 Regarding Child Digital Safety**

This Decree by Law was issued on 1 October 2025 and entered into force on 1 January 2026. It constitutes the principal legislative framework for the digital protection of children. It aims to protect children from Harmful Content and practices that adversely affect their physical, psychological and moral well-being, to promote digital awareness among children and their caregivers, and to ensure their right to access safe and age-appropriate Digital Content.

2. **Federal Law No. (3) of 2016, as amended, on Child Rights Law (Wadeema)**

This Law constitutes the general rights-based framework for the protection of children in various environments, including protection from all forms of abuse, exploitation and neglect. Its principles formed the basis for the subsequent digital legislation was developed.

3. **Cabinet Resolution No. (106) of 2026 Regarding the Regulation of Children's Access to Social Media Platforms**

The Resolution sets the minimum age for accessing Social Media Platforms at 15 years. Children who have attained the age of 15 but have not yet attained the age of 16 are subject to specific protective measures, and self-declaration of age is not accepted. The Resolution also grants platforms a 12-month period to regularise their status and assigns oversight to the competent authorities.

Second: The Nature and Levels of Legal Liability of Digital Platforms

The legislative framework establishes a multi-layered regime of legal liability for Digital Platforms, comprising three levels:

1. Administrative and Regulatory Liability
This arises where regulatory obligations are breached. Sanctions include warnings and fines and may extend to restriction of the service or blocking of the platform.

2. Civil Liability
Civil liability arises where fault, harm and a causal link

are established, allowing compensation to be claimed for material or moral harm suffered by the child.

3. Criminal Liability
Criminal liability arises where the platform contributes to, or is grossly negligent in connection with, the commission of cybercrimes against children. Such liability may extend to the legal person and the person directly responsible for the violation.

Third: Who Bears Liability Where a Child Suffers Harm?

Where a child suffers harm in the digital environment, liability may be apportioned among several parties according to the role of each:

1. The Digital Platform
A Digital Platform bears liability where it breaches its preventive obligations under Federal Decree by Law No. (26) of 2025, such as by failing to verify age or failing to address Harmful Content. It may be held civilly liable under the Civil Transactions Law and criminally liable as a legal person pursuant to Article (66) of the Crimes and Penalties Law.

2. Employees and Responsible Persons
An employee is liable for his or her personal act, in addition to the liability of the platform as principal for the act of its subordinate pursuant to Article (266) of the Civil Transactions Law, where the act occurs in the performance of the employee's duties or as a result of them.

3. The Perpetrator of the Criminal Act
The perpetrator bears direct criminal liability for offences involving grooming, blackmail and the exploitation of children pursuant to Articles (33), (35) and (36) of Federal Decree-Law No. (34) of 2021, as amended.

4. Child Caregivers
Child Caregivers are subject to obligations relating to monitoring the child's use of platforms and making use of Parental Control Tools, without relieving the platform of its independent liability.

Accordingly, the UAE legal framework is based on shared and graduated liability, determined according to the role of each party, the nature of the violation and the resulting harm.

Conclusion

It is evident that the protection of children in the digital environment is no longer the responsibility of the family alone. It is now a legally regulated obligation under Federal Decree by Law No. (26) of 2025 and the related legislation, thereby strengthening the protection of children from digital risks and helping to ensure a safer digital environment.

Section E: Syria office - Decree No. 17 of 2010 – Syrian Labour Law

Introduction

This article provides an overview of Decree No. 17 of 2010, which regulates labour relations in the private and joint sectors. The Decree addresses a range of matters relating to employment contracts, wages, termination of employment relationships, working hours and leave entitlements, the employment of women and juveniles, and the settlement of disputes arising between employers and workers.

First:

1. Scope of Application of the Syrian Labour Law and Applicable Exemptions
The Law applies to workers employed in the private and cooperative sectors, Arab and foreign companies, and the joint sector where such workers are not subject to the Law on State Employees. The rights granted under the Law constitute minimum statutory rights that may not be waived. Where a special regime applies, the regime that is more favourable to the worker shall prevail.

Certain categories are excluded from the scope of the Law, most notably workers subject to the Law on State Employees, agricultural workers, members of the employer's family whom the employer supports, domestic workers, workers employed by charitable associations, casual workers, and certain part-time workers. Some of these categories remain subject to the terms of their employment contracts, provided that the rights granted to them are not less favourable than the minimum rights prescribed under the Labour Law.

2. Protection of Workers' Rights and Applicable Exemptions and Privileges

The Labour Law provides specific protection for workers' rights. Any condition or agreement that diminishes the rights granted to a worker under the Law shall be null and void, while any conditions or benefits that are more favourable to the worker shall remain in force. Any settlement involving a waiver of a worker's rights during the employment relationship or within three months following its termination shall likewise be null and void.

The Law also affords workers certain procedural protections. Claims and complaints filed by workers are exempt from court fees, security requirements, and the requirement to appoint legal counsel, and are to be determined by the courts on an expedited basis. Amounts due to workers also enjoy a preferential right over the employer's assets.

3. Employer Liability and Continuity of Workers' Rights upon Transfer of the Establishment

The Law provides that the owners of an establishment shall be jointly and severally liable for obligations owed to workers. An employer shall also remain jointly and severally liable with third parties where the business of the establishment is transferred or assigned.

In the event of the dissolution, liquidation, closure, bankruptcy, or insolvency of an establishment, workers' entitlements shall be settled in accordance with the provisions of the Labour Law. Similarly, the merger of an establishment or the transfer of its ownership by any means, including inheritance, sale gift, or lease, shall not result in the termination of workers' employment contracts. Former employers and their successors shall remain liable for obligations arising under such contracts to the extent prescribed by law.

Second:

Employment Offices for Unemployed Persons and Regulation of Employment

The Law regulates the employment of unemployed persons through free public employment offices, while also permitting private employment offices to operate under licence and subject to the supervision of the Ministry. These arrangements are intended to regulate the labour market and protect workers' rights, although this statutory provision does not operate in practice.

Third:

1. Regulation of the Employment of Non-Syrian Arabs

The employment of non-Syrian Arabs across various sectors is subject to specific statutory requirements. They may not work in Syria without first obtaining a permit from the Minister or a person duly authorised by the Minister.

The principle of reciprocity also applies, although the Minister may, by decision, exempt certain persons from specific requirements. An employer must notify the competent authority within 15 days of employing a foreign worker who is exempt from the work permit or reciprocity requirements.

Palestinian Arabs falling within the scope of Law No. /260/ of 1956 shall be treated in the same manner as Syrian Arabs.

The Law also provides for the determination of maximum percentages for the employment of non-Syrian Arabs and identifies the professions, occupations, and trades in which non-Syrian Arabs are prohibited from working.

Fourth:

1. Apprenticeship and Regulation of Apprenticeship Contracts

The Law regulates apprenticeship and vocational training with the aim of qualifying workers and enabling them to acquire the necessary theoretical and practical skills.

Apprenticeship and training contracts must be made in writing and must specify the duration and stages of the training, as well as the applicable wage or remuneration.

The Law further regulates the rights of apprentices and trainees and the circumstances in which such contracts may be terminated. Upon completion, an apprentice shall be issued a certificate confirming the duration of the training and the level of skill attained.

Establishments employing more than 50 workers are also required to contribute to vocational training and the development of workers' skills and capabilities.

Fifth:

1. Individual Employment Contracts and Their Requirements

An individual employment contract is an agreement under which a worker undertakes to perform work under the supervision of an employer in consideration of a wage.

The contract must be made in writing in the Arabic language and must specify the particulars of the parties, the place and nature of the work, the duration of the contract, the wage, working hours, rights, and benefits.

Where no written contract exists, the worker may establish his rights by any means of evidence. The employer is also required to retain any documents submitted by the worker and to provide the worker with a receipt confirming their submission.

2. Probationary Period, Types of Employment Contracts, and Changes to Work Duties

The probationary period must be specified in the employment contract and may not exceed three months or be repeated with the same employer. Either party may terminate the contract during the probationary period without notice or compensation.

If the probationary period expires without termination of the employment contract, it shall be counted as part of the worker's period of service.

An employment contract may be entered into for a fixed term, an indefinite term, or for the completion of a specific task. The employer may also assign the worker to different duties in certain circumstances, including cases of necessity or the introduction of new technologies, provided that the worker receives the necessary training and that his financial and employment rights are not adversely affected.

3. Relocation of the Workplace and Workers' Rights

Where the workplace is relocated to a location more than 50 km away, the worker shall be required to relocate, provided that the employer supplies free transportation or an appropriate transportation allowance. A refusal by the worker to relocate shall be deemed a resignation.
Where the distance exceeds 50 km and the relocation results from circumstances beyond the employer's control, the employment of a worker who refuses to relocate shall terminate and his entitlements shall be settled accordingly.
Where the relocation is made at the employer's discretion and the worker refuses to relocate, the resulting termination shall be treated as an unjustified dismissal.

Sixth:

1. Termination of the Employment Contract

An employment contract shall terminate upon expiry of its term, completion of the agreed work, by mutual agreement of the parties, or upon the occurrence of circumstances such as death, incapacity, illness, or force majeure.

2. Notice and Resignation

An indefinite-term employment contract may be terminated by giving two months' prior written notice.

A worker's resignation must also be formally registered, and the worker shall have the right to withdraw the resignation within one week of its acceptance.

3. Termination of the Employment Contract by the Employer

An employer may terminate an employment contract without compensation in certain specified circumstances, including forgery, unjustified absence, disclosure of the establishment's confidential information, serious breach of employment duties, intoxication, or assault.

4. Unjustified Dismissal

Where the employer fails to establish a legitimate ground for termination, the dismissal shall be deemed unjustified and the worker shall be entitled to the compensation prescribed by law.

5. Worker's Right to Leave Employment

A worker may leave employment without notice where the employer fails to fulfil his obligations or where the worker is subjected to fraud, assault, or serious danger.

6. Protection against Dismissal

A worker may not be dismissed on the grounds of trade union activity, electoral activity, the filing of a complaint, or discrimination.

Where such dismissal occurs, the worker shall be entitled to reinstatement or compensation in accordance with the Law.

7. End-of-Service Gratuity

A worker who is not covered by social insurance shall be entitled to an end-of-service gratuity equivalent to one month's wage for each year of service in the circumstances prescribed by law.

Conclusion

In conclusion, it may be observed that the Law has become outdated and does not adequately reflect the developments that have taken place in the labour market and in commercial transactions in recent years, particularly the widespread use of the Internet and digital platforms, which have significantly changed the ways in which individuals seek employment and the ways in which employers and workers communicate.

Accordingly, amendments to the Law are expected to be introduced to reflect the economic, commercial, and technological developments of recent years.

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If you would like to discuss any aspects of this Newsletter further, 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 others would be interested in reading this Newsletter, please feel free to share.

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Warm regards,

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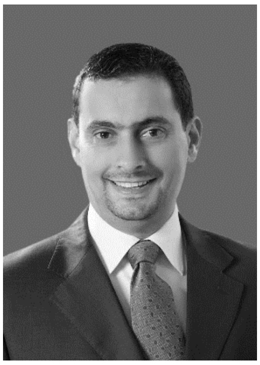

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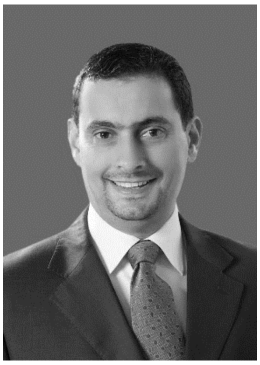

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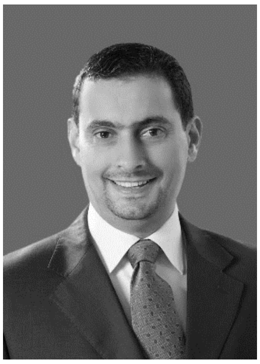

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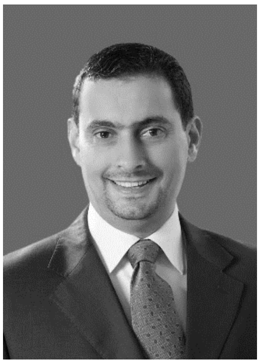

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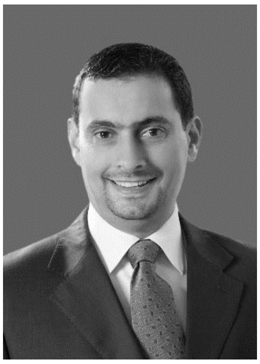

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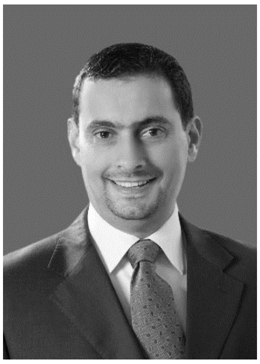

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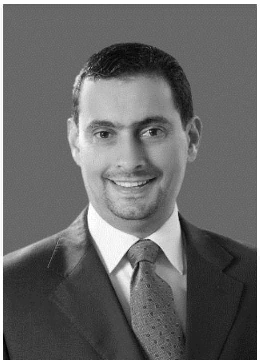

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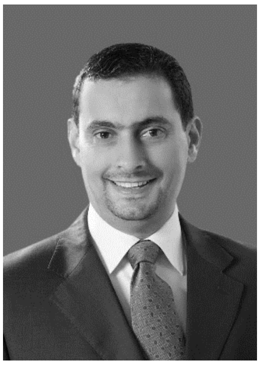

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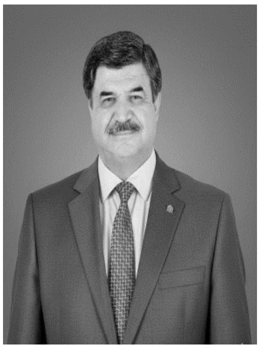

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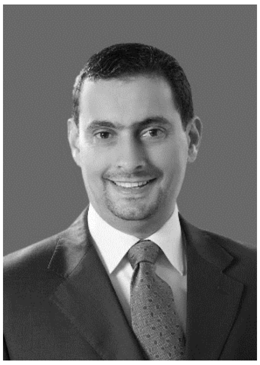

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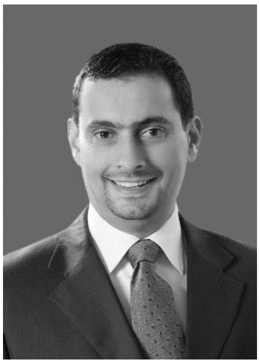

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Hammouri & Partners Attorneys at Law has been recognised and ranked by multiple prestigious legal directories and platforms, including:

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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**

The Managing Partner, one Partner and three senior corporate lawyers are also 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).** It is also recognised for work **in Jordan** in three key practice areas:

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- **Dispute Resolution – Band 2**
- **Projects and energy – Band 2**

Three Partners and three senior lawyers are also recognised through editorial mentions in Jordan and in Iraq.

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Hammouri & Partners Attorneys at-Law is a Jordanian multi-practice law firm founded more than three decades ago (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 levels. 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 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 capability and expertise 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 range of 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 from 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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