

Newsletter

| 74th Edition, November 2026 |

LEADING FIRM
Legal500
EMEA
2026

Chambers
RANKED IN
Global
2026
Hammouri & Partners Law Firm

الحموري ومشاركوه

HAMMOURI
& PARTNERS

ATTORNEYS

الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

Newsletter

|74th Edition, November 2026|

Welcome to the 74th 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 Methods for Increasing Corporate Capital under Applicable Jordanian Legislation.

Section B of this issue, dedicated to matters relating to The Special Projects Department, will cover the topic of Managing Disputes Between Partners: From Prevention to Legal Solutions.

Section C of this issue, dedicated to matters relating to the jurisdiction of Iraq, dives into the topic of Suspension of the Employment Contract and Work Stoppage Due to Exceptional Circumstances and Force Majeure Under 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 Litigation and Arbitration in the UAE.

Section E of this issue, dedicated to matters relating to the jurisdiction of Syria, dives into the topic of the Legal Framework for Workers' Social Insurance Protection and Employers' Obligations under Syrian Law (Part One).

" A company may need to increase its share capital without requiring an infusion of new funds. Conversely; it may possess additional capital that is not reflected in its registered share capital. In both scenarios, a legal and financial reality—often overlooked in corporate decision-making—emerges. This reality is that an increase in share capital does not necessarily equate to an increase in wealth and that funds entering a company do not automatically become part of its share capital upon arrival."

الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

Newsletter

|74th Edition, November 2026|

Topic	Page Numbers
Section A: Jordan Office	
Corporate Department: Methods for Increasing Corporate Capital under Applicable Jordanian Legislation	
Introduction	3
First: Increasing Share Capital through Direct Cash Contributions	3 - 4
Second: Increasing Share Capital through the Capitalization of Debt	4
Third: Increasing Share Capital by Converting the Balance of a Partner's Current Account	4 - 5
Fourth: Increasing Share Capital through In-Kind Contributions	5 - 6
Fifth: Increasing Share Capital through the Capitalization of Retained Profits and Reserves	6
Sixth: Increasing Share Capital through the Issuance of New Shares and the Conversion of Loan Instruments into Shares	6 - 7
Seventh: Selecting a Method for Increasing Share Capital, Between Financing Needs and Legal Implications	7
Conclusion	7 - 8
Section B: Jordan Office – Special Projects Department	
Managing Disputes Between Partners: From Prevention to Legal Solutions	8 - 10
Section C: Hammouri & Partners' Iraq Office	
Suspension of the Employment Contract and Work Stoppage Due to Exceptional Circumstances and Force Majeure Under the Iraqi Labor Law No. (37) for the year 2015	10 - 14
Section D: Hammouri & Partners' UAE Office	14 - 16
Litigation and Arbitration in the UAE	
Section E: Hammouri & Partners' Syria Office	16 - 19
Legal Framework for Workers' Social Insurance Protection and Employers' Obligations under Syrian Law (Part One)	

SECTION A: Jordan Office – Corporate Department

Methods for Increasing Corporate Capital under Applicable Jordanian Legislation

Introduction

A company may need to increase its share capital without requiring an infusion of new funds. Conversely; it may possess additional capital that is not reflected in its registered share capital. In both scenarios, a legal and financial reality—often overlooked in corporate decision-making—emerges. This reality is that an increase in share capital does not necessarily equate to an increase in wealth and that funds entering a company do not automatically become part of its share capital upon arrival. The critical factor is not merely the source of the funding, but rather its legal nature, the manner in which it is deployed, and the rights that arise from it.

What gives this matter its practical significance is that an increase in share capital does not merely strengthen a company's financial position; it may also reshape its ownership structure, alter the participation ratios of partners and shareholders, and reorganize the company's relationship with its creditors. Such an increase can be achieved through new cash contributions, the conversion of existing debt into shares or stakes, or the capitalization of accumulated profits and reserves—with each of these methods possessing its own distinct legal nature and implications.

The Jordanian legislator has regulated the provisions for increasing share capital under the Companies Law No. (22) for the year 1997 and its amendments, while accounting for the specific characteristics of each type of company. This provides companies with a range of options tailored to their respective financing and organizational needs. Consequently; the selection of the method for increasing capital should not be treated as a mere formality following the decision to increase capital. Rather; it must be an integral part of the decision itself based on a clear understanding of the intended objective and its associated legal and financial implications.

First: Increasing Share Capital through Direct Cash Contributions

Cash contributions are among the most common methods for increasing share capital. They involve existing partners or shareholders—or new investors—providing additional cash to the company in exchange for stakes or shares in its share capital, in accordance with established legal procedures.

The primary advantage of this method lies in its ability to both increase share capital and enhance the company's cash liquidity, making it well-suited for companies looking to fund expansions, develop operational activities, or reduce their reliance on borrowing.

However; the legal impact of this increase may extend beyond the financing aspect to the ownership structure itself. For instance, if a company is owned equally by two partners and one of them decides—on their own—to cover the share capital increase, this could lead to an increase in that partner's ownership stake, while the other partner's percentage of ownership decreases, depending on how the new shares are allocated and the rights assigned to each party.

Therefore; the infusion of additional capital into a company should not be viewed in isolation from the partners' rights and their respective contribution shares. A financing method that may appear appropriate from a purely financial perspective could, in fact, bring about a fundamental shift in the balance of ownership, voting rights, and management.

In this context, Article (67) of the Companies Law mandates that any proposal to increase the share capital of a limited liability company must be submitted to its general assembly in an extraordinary meeting, with the method of the increase specified. Meanwhile; shareholding companies are subject to the provisions governing the issuance of shares and capital increases, depending on the type of company.

It is important to distinguish here between amounts deposited into a company's account as share capital contributions and those provided as a loan or temporary financing. The mere act of depositing funds does not alter their legal nature, nor is it sufficient in itself to constitute an increase in share capital, unless the necessary procedures have been followed and resolutions passed.

Second: Increasing Share Capital through the Capitalisation of Debt

A company may be burdened by financial obligations to its creditors, even while possessing assets and investment opportunities that could enable it to continue operations and expand. In such a case, its primary need may not be to secure new financing, but rather to restructure its existing obligations in a way that alleviates the debt burden and strengthens its financial position.

Debt capitalisation emerges as one of the methods to achieve this objective, by converting a debt owed by a company into a share capital contribution, thereby replacing the creditor's right to claim repayment of the debt with rights derived from the ownership of shares or stakes in the company.

Article (113) of the Companies Law explicitly stipulates that it is permissible to capitalise the debts incurred by a public shareholding company, in whole or in part, provided that the creditors agree in writing, taking into account other provisions related to increasing share capital. As for other companies, the texts governing the increase in share capital must be taken into account, and the permissibility of covering the increase by this means and its requirements must be verified by the competent authorities.

To illustrate the practical effect of this mechanism, consider a company that owes a creditor (200,000) dinars; the creditor may wish to convert all or part of this claim into a share capital stake in the company. Once the necessary legal requirements are met, the relationship between the parties (to the extent of the debt being capitalised) shifts from that of a creditor and debtor to that of a company and a shareholder. This transition entails rights and obligations that are fundamentally different in nature from those arising from a debt-based relationship.

This mechanism allows a company to reduce its financial liabilities without necessarily requiring cash outflows for debt repayment, and it may also improve its financing structure. However, it does not, in itself, result in an infusion of new liquidity; it is therefore important to distinguish between improving a company's financial position and strengthening its ability to meet immediate obligations.

For debt capitalisation to be valid, it is necessary to verify the existence, validity, and amount of the debt, obtain the creditor's consent and determine the share capital stake they will receive in exchange. Furthermore, all requirements pertaining to a capital increase must be met. It is also essential to consider the implications of the creditor's entry into the ownership structure for the existing shareholders' ownership percentages and their respective rights.

Therefore, debt capitalisation is not merely an accounting treatment of liabilities, but rather a legal restructuring of the relationship between a company and its creditors, through which claims for repayment may be converted into ownership rights carrying a distinct set of opportunities and risks.

Third: Increasing Share Capital by Converting the Balance of a Partner's Current Account

A common practice in companies, particularly in limited liability companies, is for one of the partners to fund the company using their own funds to cover operational expenses or meet obligations, without such contributions (when made) being accompanied by formal procedures to increase the company's share capital.

These amounts are often recorded in the partner's current account as sums owed to them by the company,

provided that their legal and accounting nature gives rise to a debt in their favour.

This raises an important practical question: Is a partner who has funded the company using their own funds entitled to demand an increase in their share of the company's share capital equivalent to the amounts they contributed?

The answer requires distinguishing between two legal capacities that may coexist in the same individual: their status as a partner holding a share in the share capital and their status as a creditor of the company, having provided funds to finance its operations. Capital contributed by a partner does not automatically convert into a share capital stake, nor does the mere act of providing such funds grant the partner a right to increase their share, even if those funds are used to finance the company's activities for years.

If it is established that the credit balance in a partner's current account represents a genuine debt due from the company, it may be capitalised by converting it into share capital, in accordance with the applicable legal provisions and established procedures. Consequently, the conversion of a partner's current account into share capital is not, by its nature, a mechanism distinct from debt capitalisation; rather, it is a specific application thereof, distinguished by the fact that the creditor is one of the existing partners.

The sensitivity of this issue becomes apparent when financial contributions among partners vary. One partner might provide substantial funds to sustain the company's operations, while others retain their existing stakes without making a comparable financial contribution. This often leads to disputes over whether such funds should be treated as repayable debt or converted into additional shares, thereby altering ownership percentages.

In such cases, accounting entries alone are insufficient. It is necessary to verify the nature of the funds and the basis for their accrual, including whether they were loans or contributions, while also taking into account the rights of other partners and the legal resolutions required to formalise the increase.

Accordingly, maintaining proper records of partners' current accounts and documenting all funds contributed to the company since its inception serve as an important safeguard against future disputes. A disagreement regarding the nature of funding could escalate, when a decision is made to convert it into shares, into a dispute over the ownership of the company itself.

Fourth: Increasing Share Capital through In-Kind Contributions

Capital contributions are not limited to cash; they may also take the form of assets or rights with financial value, such as real estate, equipment, machinery, and other assessable assets, which are contributed to the company in exchange for stakes or shares in its share capital.

The practical utility of this approach becomes evident when a company's need for a production or operational asset outweighs its need for cash. For instance, an industrial firm looking to expand its production capacity might benefit more from incorporating new equipment or machinery into its share capital than from obtaining cash financing to purchase it.

However, the non-monetary nature of these contributions gives rise to additional legal considerations, relating to the validity of asset valuation, the proof of ownership, the feasibility of transferring such assets to the company, and the absence of any restrictions that would preclude such a transfer.

The Companies Law sets out rules on in-kind contributions across various sections, depending on the type of company. This necessitates adherence to specific procedures for their valuation and the documentation of their delivery to ensure that their value is not overstated in a manner that results

in a stated share capital that does not reflect the actual value of the assets.

The importance of these regulations is not limited to protecting partners from unjustified disparities in the value of their contributions; it also extends to safeguarding the company's financial position and the interests of third parties who engage with it based on its financial statements and declared share capital.

Therefore, an in-kind contribution can be an effective means of enhancing a company's operational capacity, provided it is accompanied by a sound legal and technical valuation that ensures the assigned share capital value corresponds to actual assets or rights.

Fifth: Increasing Share Capital through the Capitalisation of Retained Profits and Reserves

A company may succeed in accumulating profits over several years and choose to retain them rather than distribute them to shareholders, whether to fund future expansions or to strengthen its financial position. In such a case, it may be appropriate to reclassify a portion of these funds within the ownership rights structure by converting them into share capital.

Article (113) of the Companies Law permits a public shareholding company to increase its share capital by incorporating its voluntary reserve, accumulated retained profits, or both, into its share capital, in accordance with the prescribed legal procedures.

This method is distinguished by the fact that it does not require an infusion of new funds from shareholders. Instead, it involves converting existing amounts within shareholders' ownership rights into share capital, altering the classification of these funds and the nature of the legal restrictions associated with them.

For example, if a company has accumulated retained earnings, it may choose to capitalise a portion of them rather than distributing them. This strengthens its registered share capital without, in itself, increasing its total assets or shareholders' ownership.

The significance of this distinction lies in the fact that the capitalisation of profits does not equate to generating additional earnings, nor does it provide the company with additional liquidity. Rather, it reallocates a portion of existing ownership rights into the company's share capital.

Furthermore, not all reserves can be capitalised. It is necessary to verify the nature of each reserve and the legal provisions governing its use, while also taking into account the varying rules applicable to different types of companies.
Accordingly, the capitalisation of profits and reserves serves more as a means to reorganise a company's share capital base than as a way to obtain new financing.

Sixth: Increasing Share Capital through the Issuance of New Shares and the Conversion of Loan Instruments into Shares

In addition to the methods described above, the Companies Law has made other tools available to shareholding companies for increasing their share capital, tools that align with their legal nature as well as their financing and investment needs.

Article (113) permits a public shareholding company to offer additional shares for subscription by existing shareholders or other parties, subject to the provisions of the Securities Law. It also allows for the conversion of convertible debt instruments into shares, in accordance with the legal provisions governing such matters.

As for a private shareholding company, Article (81 bis) grants it flexibility in issuing authorised shares, whether in exchange for cash or in-kind contributions or through the issuance of debt instruments convertible into shares, or via other means permitted by applicable provisions, the company's articles and memorandum of association.

Article (87 bis) also permits a private shareholding company to distribute profits through the issuance of new shares, deeming this an increase in share capital that

requires the prescribed legal approval.

These mechanisms are of particular importance to companies seeking to attract strategic investors or diversify their sources of funding, as they allow for the structuring of the relationship between financing and ownership, depending on the nature of the instrument employed.

However, a distinction should be made between the issuance of new shares, as a procedure for implementing a share capital increase, and the source from which the value of those shares is covered. Such an issuance may be in exchange for cash or in-kind contributions, or it may result from the conversion of financial liabilities into share capital contributions.

Furthermore, these methods are not necessarily available to all types of companies. For instance, a limited liability company is not permitted to offer its shares or increase its share capital through a public subscription, pursuant to Article (54/b) of the Companies Law. This matter highlights the importance of determining a company's legal form before selecting a method for increasing its share capital.

Seventh: Selecting a Method for Increasing Share Capital – Balancing Financing Needs and Legal Implications

The existence of multiple methods for increasing share capital does not imply that these methods are equivalent in their effects or equally suitable for achieving the same objective. Therefore, choosing between them should be based on a precise assessment of the company's needs, its financial position, and its ownership structure.

If a company seeks to fund an operational expansion that requires additional liquidity, a cash contribution may be more appropriate than the capitalisation of existing debt. Conversely, if the company is facing high levels of indebtedness, converting some of its liabilities into share capital could help improve its capital structure without the need for cash repayment.

On the other hand, if the financing was provided by one of the partners and recorded in their current account, its capitalisation requires addressing the impact on the rights of the remaining partners and verifying the legal and accounting basis for the amounts required to be transferred. However, if the company possesses retained profits or capitalisable reserves, it may be able to enhance its registered share capital without requiring shareholders to provide additional financing.

These considerations become even more significant when one takes into account that an increase in share capital may alter ownership percentages, with subsequent implications for voting rights, profit distribution, and representation in management. Furthermore, the transition from the status of a creditor to that of a partner is not merely an exchange of one financial claim for another; rather, it represents a shift to a different legal standing, which changes the nature of the rights and risks associated with the amount being converted into share capital.

Legal procedures are no less important than financial considerations. The decision to increase share capital must be made by the competent authority in accordance with the law and the company's constitutive documents. This decision must specify the amount of the increase and the method for covering it, with all necessary approvals, registrations, and amendments being completed, and any specific regulatory, accounting, or tax requirements considered.

Consequently, the soundness of a decision is not measured merely by the feasibility of implementing an increase, but rather by the extent to which the chosen method aligns with the intended economic objective and its capacity to achieve that objective without compromising the rights of partners, the interests of creditors, or the stability of the company.

Conclusion:

The methods available under Jordanian law show that share capital is not a static financial concept, but a legal and regulatory instrument serving various objectives. These range from attracting financing and strengthening a company's financial position to restructuring debt and

regulating ownership relations.

However, the diversity of these objectives necessitates a diversity of means. Measures suitable for addressing a liquidity shortfall may not be the most appropriate for dealing with indebtedness, and actions that serve a company's financing interests could lead to unintended consequences for the rights of its partners or shareholders if not considered from a comprehensive legal perspective.

Therefore, increasing capital should not be an end in itself, but rather a means to address a specific need that requires balancing financing requirements with legal safeguards.

The value of a decision does not lie in the amount added to a company's capital, but rather in how much that increase contributes to its capacity for sustainability and growth, and in the soundness of the legal foundation upon which it rests. While an increase in capital may alter a company's figures, the prudent selection of the method used to achieve it can transform its future.

SECTION B: Jordan Office – Special Projects Department – Managing Disputes Between Partners: From Prevention to Legal Solutions

Introduction

At its core, a partnership is built upon the alignment of interests, visions, and resources to achieve a shared economic objective. However, this alignment does not guarantee that the partners will remain in agreement throughout the lifespan of the company. As business evolves, economic conditions change, and the scope of operations expands, differences in perspective regarding the management of the company may arise. Such differences are not, in themselves, a legal problem or an indicator of failure; rather, they can be a natural consequence of the diverse expertise and different roles held by the partners. Nevertheless, the absence of a clear framework for managing these differences can cause them to escalate into disputes that could compromise the relationship between the partners.

In this context, the legal management of the relationship between partners is of critical importance—not merely when a dispute arises, but from the very early stages of establishing and structuring the partnership. Clear agreements, the precise definition of rights and obligations, the establishment of decision-making mechanisms, and early action on potential points of contention all serve as legal tools that help safeguard the relationship between partners and minimise the risk of disagreements escalating into disputes that are difficult to contain.

Accordingly, this article aims first to clarify the nature of disagreements that may arise between partners and the point at which they escalate into disputes that threaten the company's stability, then to examine the importance of establishing a preventive legal framework for the relationship between partners and finally to highlight key legal mechanisms that can be employed to address disagreements and reach solutions that safeguard both the interests of the partners and the operations of the company.

First: Disagreements among Partners: At What Point Does a Difference of Opinion Turn into a Dispute that Threatens the Company?

There are numerous reasons why conflicts may arise between partners. Such disputes may relate to the management of the company, the distribution of authority among partners, financial policy, the allocation of profits, the need for additional funding, or expansion into new business areas. Conflicts can also arise from differing visions regarding strategic decisions and the future of the company, particularly when the partners' interests differ or when their levels of involvement in the company's management vary.

Often, the problem does not lie in the existence of these differences themselves, but rather in the absence of a clear mechanism for managing them. A relationship that begins on a foundation of trust and mutual understanding may encounter practical challenges as a company grows and its circumstances evolve. Partners may discover that the understandings they shared at the outset are no longer sufficient to govern their relationship in later stages.

The risks become even more pronounced when a partner's personal interests intersect with the interests of the company, or when one of the partners feels that the decisions being made fail to account for their rights or their standing within the firm. In such instances, the disagreement may no longer be confined to a specific commercial issue; instead, it can escalate into a dispute over rights, authority, and the future of the relationship between the parties.

Effective conflict management begins with understanding the nature and root causes of a disagreement. It requires distinguishing between a natural disagreement, which can be addressed through dialogue and institutional decision-making, and disputes that require legal intervention to protect the rights of the parties involved and ensure the continuity of the company's operations. Addressing a disagreement in its early stages, within a clear framework, reduces the likelihood of it escalating into a dispute whose legal, financial, and operational consequences might be more complex.

Second: Prevention Before Conflict: The Legal Regulation of the Relationship between Partners.

Thinking about how to regulate the legal relationship between partners should not begin only when the first disagreement arises. Establishing a clear legal framework from the very start of a partnership is one of the most effective ways to prevent future conflicts. Trust between partners is a vital foundation for the success of any venture, but sustaining a business relationship requires, in addition to trust, a legal framework that defines rights and obligations and provides a clear approach for addressing issues that may become points of contention in the future.

Foremost among these tools are the clear definition of the partners' roles and powers and the establishment of decision-making mechanisms within the company, particularly for decisions that could have a material impact on its operations, structure, or the interests of the partners. It is also important to address company financing, profit distribution, share capital increases, the disposal of shares or stakes, and the entry of new partners or the exit of existing ones in a manner that prevents such issues from being left open to conflicting interpretations should a dispute arise.

In this context, a company's articles of association can play a significant role in regulating the relationship by establishing mechanisms to govern interactions when interests or perspectives differ. Clear provisions give partners with a reliable reference point, reducing reliance on verbal understandings or personal interpretations, which may vary between parties over time.

Legal safeguards do not imply that partners anticipate the failure of their relationship or the emergence of disputes. Rather, they reflect an awareness of the nature of commercial relationships and the changes that may affect them. A well-structured legal agreement establishes a clear framework for managing disagreements when conflicting interests arise, thereby protecting the commercial relationship and preventing a dispute from escalating into a crisis that could threaten the company's stability.

Third: From Conflict to Resolution – Legal Mechanisms for Addressing Disputes Between Partners.

Despite the importance of proactive legal structuring, even clear agreements cannot rule out disputes. New circumstances may arise that the partners did not foresee when structuring the partnership, or partners may hold differing views regarding the interpretation of their respective rights and obligations or how existing agreements should be applied. At this juncture, it becomes essential to have clear and flexible mechanisms in place to address conflicts before their effects escalate and affect the company's operations.

When a direct resolution cannot be achieved, mediation can serve as an effective means to bridge differing perspectives and assist the parties in reaching a mutually agreeable settlement. Such mechanisms offer partners greater scope to maintain the confidentiality of their commercial relationship and to explore solutions that go beyond merely determining which party is in the right. These solutions may include restructuring the relationship or arriving at a settlement that accounts for the specific circumstances

and mutual interests.

In cases where a consensual resolution cannot be reached, arbitration or litigation remains available, depending on the nature of the relationship and the agreements concluded between the partners. However, the choice of a dispute resolution mechanism should not be detached from the nature of the company and its needs. A dispute between partners can have repercussions that extend well beyond the parties themselves to employees, clients, creditors, and the continuity of existing projects.

Therefore, the successful legal management of a dispute is not measured merely by obtaining a judgment or decision that resolves the conflict. Rather, it is measured by the ability to select the appropriate mechanism at the right time, striving to protect the parties' rights and to minimise any impact the dispute might have on the company's operations and stability. The better defined the resolution mechanisms are beforehand and the earlier a dispute is addressed, the greater the ability of the partners to reach solutions that mitigate losses and safeguard their shared interests.

Conclusion

Disagreements among partners are a natural possibility in the life of any company, especially as a business evolves, interests shift, and visions for the future of the venture differ. However, the existence of a disagreement does not necessarily signify the end of a partnership or the failure of a company. Rather, its impact depends on the partners' ability to manage it within a clear legal and institutional framework. Consequently, the best approach to addressing disputes begins before they even arise: by precisely defining the relationship between partners, defining their rights, obligations, and authorities as well as the mechanisms for decision-making. A clear legal framework cannot eliminate conflicting interests, but it provides the necessary tools to manage differences and prevent them from escalating into disputes that threaten the company's stability.

When a dispute arises, the availability of various legal solutions offers the parties an opportunity to select the approach best suited to the nature of the conflict and the circumstances of their relationship, ranging from dialogue and negotiation, through mediation and settlement, to arbitration or litigation when necessary. Throughout this process, the objective remains not only to resolve the dispute but also to protect the rights of the parties and ensure the continuity of business operations.

In conclusion, the success of a partnership is not measured by the absence of disagreement among partners, but rather by the existence of a legal framework capable of accommodating their differences and managing their differing interests. A company that prepares for conflict prior to its occurrence and establishes clear mechanisms to address it is better equipped to safeguard its internal relationships, maintain operational stability, and transform disagreement from a source of conflict into an opportunity to restructure the relationship and enhance its capacity for sustainability and growth.

Section C: Hammouri & Partners' Iraq Office - Suspension of the Employment Contract and Work Stoppage Due to Exceptional Circumstances and Force Majeure Under the Iraqi Labour Law No. (37) of 2015

First: Research Topic

When work on a project is suspended due to exceptional circumstances or events beyond the employer's control, questions arise about the continuity of employment contracts, the employer's obligation to pay wages, and the extent to which the performance of contractual obligations may be suspended or the contract itself terminated.

This issue takes on practical significance for projects that experience a total or partial suspension of operations—particularly those within the oil sector, or projects governed by operational contracts that may

become impossible to execute due to security, technical, or economic reasons, or other circumstances beyond the control of the contracting parties.

To clarify the legal position, it is necessary to first distinguish between three separate concepts: work stoppage, suspension of the employment contract, and termination of the employment contract. Each of these carries distinct legal provisions and consequences that should not be conflated.

Second: Relevant Legal Provisions

The Iraqi Labour Law No. (37) of 2015 regulates work stoppages in Article (72), which states the following:

First: If work ceases, either wholly or partially, due to exceptional circumstances or force majeure, the employer shall pay the workers' wages for the duration of the work stoppage, up to a maximum of thirty (30) days. The employer may assign the worker to perform other similar tasks or additional unpaid work to compensate for the lost time, provided that such additional unpaid work does not exceed two (2) hours per day and thirty (30) days per year.

Second: If the work stoppage is due to the employer, the employer shall pay the workers their full wages for the duration of the stoppage. The employer may also assign the worker to perform additional, paid work, within the limits stipulated in paragraph (First) of this Article.

It should be noted that, in this article, the legislator directly addresses the situation of a work stoppage and defines the financial obligation incumbent upon the employer during the period of such a stoppage. Furthermore, a distinction is made between a stoppage resulting from exceptional circumstances or force majeure and one attributable to the employer.

Article (43) of the same law specifies the circumstances under which an employment contract may be terminated. Paragraph (Third) of this article stipulates that an employer may not close down their enterprise, suspend its operations, or liquidate it without first obtaining the approval of the Minister. This provision must be read in conjunction with Article (72), given that the stoppage of work does not necessarily entail the termination of the enterprise itself or the termination of the employment contracts of those working within it.

Third: The Legal Classification of Work Stoppage due to Force Majeure

Article (72) makes clear that the legislator did not make the continuation of work a prerequisite for the continuation of the employment relationship. Instead, the article addresses situations where work is wholly or partially suspended due to exceptional circumstances or force majeure, and establishes specific obligations for the employer in such cases.

Consequently, the occurrence of force majeure does not, in and of itself, result in the termination of an employment contract, nor does it mean that the contract is automatically suspended in the legal sense. The provision addresses the consequences of a work stoppage regarding wages and the assignment of alternative tasks. It does not stipulate that the contract is to be considered terminated or suspended by operation of law after the expiry of the thirty-day period.

A distinction must be made here between the actual cessation of work and the termination of the legal relationship between the employee and the employer. An employee may stop performing their duties because the project can no longer operate, with the employment contract remaining legally in effect unless some other legal ground for its termination arises.

As for the argument that the thirty-day period mentioned in Article (72) constitutes a period of suspension for the employment contract, I find no explicit basis for this in the text. The legislator established this duration within the context of the employer's obligation to pay wages when work is halted due to exceptional circumstances or force majeure. The article does not stipulate that the contract

terminates or is automatically suspended if this period is exceeded.

Fourth: The Legal Effect of the Expiry of the Thirty-Day Period

The phrase "up to a maximum of thirty (30) days", as used in Article (72/First), defines the duration of an employer's obligation to pay workers' wages in the event that work is suspended due to exceptional circumstances or force majeure.

However, the text does not contain an explicit provision specifying the status of the employment contract after this period has elapsed; nor does it state directly that the employer is absolved of all obligations towards the employee, or that the employer may terminate the contract without following the prescribed legal procedures.

Consequently, the expiry of the thirty-day period does not, in itself, constitute a legal ground for terminating an employment contract, nor may it be treated as automatic authority to terminate employees' contracts.

Conversely, the absence of a provision regarding the payment of wages beyond this period does not necessarily imply an indefinite entitlement to wages for the duration of the work stoppage.

The right to receive wages depends on the nature of the employment relationship, the reason for the stoppage, the extent to which the obligations of both parties remain in effect, and whether the employee is prepared to perform the work or whether the failure to perform it stems from a cause beyond their control.

Accordingly, determining the legal status of an employee after the expiry of the thirty-day period requires an examination of the circumstances of each individual case, rather than relying solely on the fact that the period specified in Article (72) has elapsed.

Fifth: Distinguishing Between Force Majeure and Circumstances Attributable to the Employer

Before applying Article (72), it is important to establish why work stopped because the legislator clearly distinguishes between two scenarios:

First Scenario: Work Stoppage due to Exceptional Circumstances or Force Majeure

In this case, the employer must pay the employee's wages during the suspension for up to thirty days, and may assign the employee another similar job, or additional unpaid work within the limits stated in the article.

It is not sufficient to merely point to the existence of financial or operational difficulties to establish this situation; rather, there must be an exceptional event or a case of force majeure that has effectively rendered the continuation of operations impossible, or has caused them to cease, either entirely or partially.

Second Scenario: Work Stoppage due to the Employer

If the reason for the work stoppage is attributable to the employer, Article (72/Second) mandates the payment of full wages to the workers for the duration of the stoppage. This obligation is not limited to the thirty-day period specified in the first clause. Consequently, an employer may not cite the suspension of a project, a lack of operational activities, or a decline in the volume of business as grounds to classify the situation as force majeure without verifying the actual cause of the suspension and determining whether it can be attributed to the employer themselves.

Furthermore, the expiry of a commercial contract, a decline in revenue, or the failure to renew a contract with a client does not, in itself, constitute force majeure. Instead, one must examine the nature of the event, the extent of its direct impact on the feasibility of performing the work, whether the event was beyond the business owner's control, and whether customary means could have prevented the event or averted its consequences.

Sixth: The Extent to which Employment Contracts may be Terminated due to Force Majeure

Terminating an employment contract is distinct from a cessation of work. Not every instance of work stoppage can be considered sufficient grounds for terminating such contracts.

Article (43) of the Labour Law specifies the circumstances under which an employment contract may be terminated. Furthermore, paragraph (Third) stipulates that an enterprise may not be closed, have its operations suspended, or be liquidated without first obtaining the approval of the Minister.

This rule is of particular significance, as it imposes a legal constraint on an employer when deciding to halt or close down a project. It is not permissible to circumvent this constraint by labelling the action as a "suspension of contracts" or a "temporary cessation of operations" if, in reality, it constitutes a complete shutdown of the project.

Therefore, a decision to terminate employees' contracts due to the cessation of a project requires verifying that there is a legal basis for such termination, obtaining the necessary approvals and following the procedures prescribed by law depending on the specific circumstances, and ensuring that the employees' rights upon the termination of their service are upheld.

It is incorrect to consider force majeure a general ground that allows an employer to terminate all contracts without regard to the legal provisions governing the termination of employment contracts. Rather, there must be a clear legal basis applicable to the specific situation at hand.

Seventh: Practical Application and Employer Obligations

In cases where a project experiences a total or partial suspension due to exceptional circumstances, the proper legal course of action is to document the cause and duration of the suspension, and its consequences, while retaining evidence to demonstrate that the event did not arise from any decision or negligence on the part of the employer.

It is also necessary to identify the workers affected by the stoppage, the nature of the tasks that could not be carried out, and whether it is possible to assign them other similar duties, within the limits of the law.

If the suspension continues beyond the thirty-day period, a blanket decision to terminate contracts or withhold wages should not be taken without examining the legal status of each individual worker, taking into account the nature and terms of their contract, the reasons for the continued suspension, and the appropriate legal steps to be followed.

It should also be noted that any agreement between an employer and an employee regarding the suspension of a contract or the modification of any of its terms must be clear and specific and not entail the waiver of any rights granted to the employee by law. The Labour Law contains mandatory rules that cannot be set aside by mutual agreement in a manner that diminishes the employee's rights.

Eighth: Legal Opinion

In light of the foregoing, the following conclusions can be reached:

1. Article (72) of Labour Law No. (37) of 2015 regulates situations where work is suspended due to exceptional circumstances or force majeure. It establishes the employer’s obligation to pay wages for a period of up to thirty days; however, it does not provide for the automatic suspension or termination of the employment **contract upon the expiry of this period.**

2. A cessation of work does not, in itself, result in the termination of employment contracts. The suspension of operational activity should not be conflated with the termination of the legal relationship between the employer and the employee.

3. The expiry of the thirty-day period does not constitute an independent reason for terminating the employment contract, nor does it grant the employer the right to automatically terminate contracts, nor does it alone resolve the issue of entitlement to wages after that

period.

4. A distinction must be made between a stoppage resulting from force majeure and a stoppage caused by the employer, because the obligation to pay wages differs in each case, in accordance with Article (72).

5. The suspension or closure of a project is subject to the provision set forth in Article (43/Third), which requires obtaining the Minister's approval. This requirement cannot be circumvented by labelling it a "temporary suspension of operations."

6. A decline in business volume, the termination of a commercial contract, or a drop in revenue is not, in itself, sufficient to constitute a case of force majeure. Rather, it is necessary to demonstrate the exceptional nature of the circumstance and the extent of its direct impact in causing the cessation of operations.

Ninth: Recommendation

In the event that a project faces a total or partial suspension due to exceptional circumstances or force majeure, we advise against issuing collective decisions to terminate employment contracts or deeming them automatically suspended based solely on Article (72).

From a legal standpoint, it is best to document the reasons for the work stoppage, specify its duration, identify the employees affected, comply with the provisions regarding wages for the legally prescribed period and then assess each employee's legal position. The appropriate course of action depends on the nature of each individual contract and the actual circumstances of the project.

If the suspension has effectively turned into a decision to halt or close down the project, the required procedures must be followed and approvals obtained before any legal consequences are applied to the employees' contracts.

Conclusion

The Iraqi Labour Law addresses work stoppages caused by force majeure in terms of their impact on wages; however, it does not provide an explicit and comprehensive framework for the suspension of an employment contract beyond a thirty-day period. Therefore, deeming a contract automatically terminated or suspended after this period lacks a basis in any explicit legal provision. Each case must instead be addressed according to its specific circumstances and the relevant provisions of the law.

Section D: UAE Office – Litigation and Arbitration in the UAE

Introduction

When a commercial dispute arises, the choice between litigation and arbitration affects who determines the dispute, how claims and evidence are presented, and the procedures for challenging and enforcing the resulting judgment or award. Federal Decree-Law No. 42 of 2022 Promulgating the Civil Procedure Code governs proceedings before the courts falling within its scope, while Federal Law No. 6 of 2018 on Arbitration, as amended, governs arbitration proceedings to which it applies.

First: Differences Between Litigation and Arbitration

In litigation, disputes are determined by the court with jurisdiction under the law. In arbitration, the arbitral tribunal derives its jurisdiction from the parties' agreement, whether included in a contract or concluded separately after a dispute has arisen. Article 7 of the Arbitration Law requires an arbitration agreement to be in writing for it to be valid. Where court proceedings are commenced in respect of a dispute covered by an arbitration agreement, Article 8 requires the court to declare the action inadmissible if the defendant invokes the agreement before submitting any claim or defence

on the merits, unless the agreement is invalid or incapable of being performed.

The two procedures also differ in terms of public access to hearings. Court hearings are generally held in public, subject to statutory exceptions. By contrast, Article 33 of the Arbitration Law, as amended by Federal Decree-Law No. 15 of 2023, provides for the confidentiality of arbitration proceedings and hearings unless the parties agree otherwise.

Second: Litigation Procedures Before the Courts

A claimant commences proceedings by filing a statement of claim with the Case Management Office or registering the claim electronically or on paper, in accordance with the procedures of the relevant court. Article 44 of the Civil Procedure Code specifies the particulars required in a statement of claim, including the subject matter of the dispute, the relief sought and the grounds on which the claim is based. Once registered, the statement of claim is served on the defendant. The court then considers the parties' claims, defences and supporting documents, and may hear witness evidence where necessary.

A judgment issued at first instance may be appealed where permitted by law. Article 161 of the Civil Procedure Code prescribes a time limit of 30 days for lodging an appeal, unless otherwise provided by law, and 10 days in urgent matters. Once a judgment becomes enforceable, the successful party may seek compulsory enforcement, subject to the provisions governing expedited enforcement.

Third: Arbitration Procedures

Arbitration begins under the procedure agreed by the parties. Where institutional arbitration has been agreed, the rules of the chosen arbitral institution govern the submission of the request for arbitration and the constitution of the arbitral tribunal. Once constituted, the tribunal receives the parties' statements of claim and defence, together with supporting documents. The tribunal may hold hearings to consider submissions and evidence or determine the dispute on the basis of written submissions and documents, in accordance with the parties' agreement and the applicable rules.

The arbitral tribunal must issue its final award within the period agreed between the parties. Where no period or method for determining it has been agreed, Article 42 of the Arbitration Law provides that the award must generally be issued within six months from the date of the first arbitration hearing, subject to the extensions permitted under that Article. The award is binding on the parties, and an application for its ratification and enforcement is submitted to the President of the Court pursuant to Article 55 of the Arbitration Law.

An arbitral award may be challenged by bringing an action for annulment or by raising an objection during proceedings for its ratification, on the grounds specified in Article 53. These include the invalidity of the arbitration agreement or a party's inability to present its defence due to improper notification. Under Article 54, an action for annulment will not be heard after 30 days from the date on which the party seeking annulment was notified of the award.

Fourth: Factors to Consider When Choosing Between Arbitration and Litigation

The choice between litigation and arbitration should take account of the nature and value of the dispute, as well as the need for confidentiality or specialist expertise. In disputes involving technical issues, the parties can appoint arbitrators with expertise in the relevant field. For lower-value claims, arbitrators' fees and institutional charges, where institutional arbitration is chosen, may be a more significant factor in deciding which procedure to pursue.

The scope for challenging a decision is also relevant. Litigation allows appeals in the circumstances permitted by law, whereas challenges to arbitral awards are limited to the statutory grounds for annulment.

Conclusion

The differences between litigation and arbitration extend from the commencement of proceedings through to the enforcement of the resulting judgment or award. In litigation, proceedings are brought before the competent court, and judgments are subject to the avenues of appeal prescribed by law. In arbitration, the parties' agreement defines the scope of the tribunal's jurisdiction and allows the parties to choose the applicable procedural rules. The courts have a particular role following the issuance of an arbitral award, whether in relation to its ratification and enforcement or when a ground for annulment is raised.

Section E: Syria Office - The Legal Framework for Workers' Social Insurance Protection and Employers' Obligations under Syrian Law (Part One)

Introduction

Social insurance is one of the fundamental pillars of legal and social protection for workers, providing financial and social security for them and their families against the risks associated with working life, particularly occupational injuries and diseases, old age, disability and death. In the Syrian Arab Republic, this protection is governed by the Social Insurance Law, issued under Legislative Decree No. 92 of 1959, as amended (the "Law"), which sets out the rights and obligations arising from it.

The provisions governing social insurance are of particular importance to employers and workers alike. Their proper application requires an understanding of the categories of workers covered, the insurance benefits and entitlements available, and the contributions and procedures prescribed by the Law.

In this first part, we examine the scope of the Social Insurance Law and the categories of workers covered by its provisions, the types of insurance and benefits it provides, and the obligations imposed on employers and workers under the Syrian social insurance system.

First: Scope of Application of the Social Insurance Law and Categories of Workers Covered

Article 2 of the Social Insurance Law identifies the categories of workers to whom its provisions apply and establishes the compulsory nature of social insurance for employers and workers who meet the conditions for coverage. This is intended to ensure that workers receive insurance protection and that their registration and entitlement to insurance benefits are not left to the discretion of employers or to agreements between employers and workers.

In general, the Law applies to workers governed by the Labour Law in force, irrespective of the number of workers employed by an establishment. It also covers various categories of workers in the public sector and public authorities and institutions, certain professional, educational and judicial categories, workers in free zones, and others expressly specified in Article 2.

The Law also covers agricultural workers subject to Agricultural Relations Law No. 56 of 2004, Syrian workers and those treated as such who are employed by international organisations and diplomatic missions operating in Syria, as well as other categories expressly identified in its provisions.

Conversely, the legislature has excluded certain categories from the scope of the Law. These include foreign workers employed by international organisations and diplomatic missions in Syria; foreign workers seconded to branches of foreign companies operating in Syria by their parent company or another branch for the purpose of training workers in working methods, for a period not exceeding twelve months; and members of an employer's family who work for the employer and are financially dependent on them.

An important distinction is that exemption from certain social insurance provisions does not necessarily mean exclusion from all forms of insurance protection. The Law permits certain categories to be covered by occupational injury insurance, including casual and temporary workers, seasonal workers, loading and unloading workers, domestic workers and nannies, private drivers, guards and gardeners, subject to the specific conditions and arrangements governing such coverage.

The Law also permits any worker to contribute on their own behalf to the Old-Age, Disability and Death Insurance Fund administered by the General Establishment for Social Insurance (the "**Establishment**"), provided that they pay both the worker's and the employer's shares of the contributions, in accordance with the special regulations issued for this purpose.

Accordingly, determining whether a worker falls within the scope of the Law requires consideration not only of their job title or the nature of the establishment, but also of the legal category to which they belong, the nature of their employment relationship and any special provisions applicable to their circumstances. This is necessary to ensure that no worker is excluded from insurance protection contrary to the Law.

Second: Types of Insurance and Benefits Provided by the Law

The Syrian social insurance system comprises several types of insurance designed to protect workers against the social and occupational risks they may face, principally occupational injury and disease insurance and old-age, disability and death insurance. Each is governed by its own conditions, provisions, sources of funding and corresponding benefits.

1. Occupational Injury and Disease Insurance

This insurance provides protection against the financial and health consequences of injuries sustained by workers in the course of, as a result of, or in connection with their employment. It also covers occupational diseases specified in the schedules annexed to the Law.

The legislature has not confined the definition of an occupational injury to accidents occurring at the workplace. It also covers accidents that occur while travelling to or from work, regardless of the means of transport used, provided that the journey is made without stopping, interruption or deviation from the normal route. Legislative amendments have also extended coverage to cardiac and cerebral injuries resulting from work-related exertion, where the conditions and rules prescribed by the relevant decision of the competent authority are satisfied.

In this regard, the Establishment is responsible for providing medical treatment to an injured worker until recovery or confirmation of disability. Such treatment includes medical services, medication, hospitalisation, surgical procedures and necessary medical examinations, in accordance with the applicable provisions.

Where an injury prevents a worker from performing their duties, the worker is entitled, for the first month, to a cash allowance equivalent to 80% of the daily wage on which contributions have been paid. The allowance then rises to the full wage. This allowance is payable within the periods and limits prescribed by the Law, for no longer than one year from the date on which entitlement to the allowance arises, subject to circumstances in which entitlement ends earlier. In all cases, the employer is responsible for paying the worker's wage for the day on which the injury occurs.

Where an injury results in permanent disability, the competent medical authorities assess the degree of disability in accordance with the prescribed legal procedures. The insurance entitlements payable are then determined on that basis, whether in the form of a monthly pension or a lump-sum cash payment, depending on the degree and nature of the disability and the provisions applicable to each case.

The Law also addresses the prevention of occupational injuries. It requires employers to comply with the instructions and measures necessary to prevent such injuries, provide first-aid facilities and ensure that workers exposed to occupational diseases undergo periodic medical examinations. This reflects the fact that insurance

protection is not limited to compensation following an injury, but also extends to preventing injuries and reducing their associated risks.

2. Old-Age, Disability and Death Insurance

This insurance is one of the most important components of the social protection provided by the Law. It is intended to secure an income for insured persons at the end of their working lives, subject to the conditions for entitlement, or where they suffer total disability preventing them from continuing to work, while also protecting their families in the event of death.

Article 57 of the Law sets out the circumstances in which an old-age pension becomes payable, principally:

- Termination of employment upon reaching the age of 60 for male insured persons or 55 for female insured persons, provided that at least 180 monthly contributions have been credited for pension purposes.
- Termination of employment upon reaching the age of 55 for male insured persons or 50 for female insured persons, provided that at least 240 monthly contributions have been credited for pension purposes.
- Termination of employment after completing at least 180 months of actual service in an arduous or hazardous occupation, subject to the conditions and requirements prescribed for such occupations.
- Termination of employment at the insured person's request, provided that at least 300 monthly contributions have been credited for pension purposes, without any minimum age requirement.

Accordingly, entitlement to an old-age pension does not depend solely on reaching a particular age. It is determined by the applicable combination of age, contribution period and the nature of the occupation, according to the insured person's circumstances.

As regards pension calculations, Article 58 provides that an old-age pension is calculated at 2.5% of the average monthly wage on which contributions were paid during the final year, for each year of contributions. The total pension must not exceed 80% of the average wage used as the basis for its calculation, subject to the statutory rules governing changes in wages during the relevant reference periods.

With respect to disability and death insurance, the Law regulates the circumstances in which an insured person becomes entitled to a total disability pension and those in which entitlement passes to eligible beneficiaries following the insured person's death, subject to the conditions concerning the contribution period and the timing of the disability or death.

Where an insured person or pensioner dies, insurance protection does not cease. Instead, the rights prescribed by the Law pass to eligible beneficiaries, including widows or widowers, children, brothers and sisters, and parents, in accordance with the eligibility conditions and prescribed shares set out in the schedules annexed to the Law. The Law also regulates the circumstances in which payment of a beneficiary's share of the pension continues or ceases, depending on marital status, age, capacity for work and other statutory conditions.

The importance of this insurance lies not only in securing an income for workers following the end of their employment, but also in protecting their families against the financial consequences of disability or death, thereby reinforcing the social and humanitarian purpose of the legislation.

Third: Obligations of Employers and Workers under the Law

The Social Insurance Law establishes a compulsory contribution system and imposes a range of obligations

on employers. These obligations cannot be waived or reduced by agreement, given their connection with insurance rights of a legal and social nature.

Employers must register all workers covered by the Law with the Establishment, provide information concerning their workers, wages and dates of commencement and termination of employment, and notify the Establishment of any changes in the number of workers or their wages, within the prescribed time limits and in accordance with the applicable procedures.

Employers must also deduct the worker's share of contributions where permitted by the Law, add their own share and remit the total contributions to the Establishment within the prescribed deadlines. Employers may not treat the deduction or payment of the worker's contributions as optional, nor may they require workers to bear any part of the contributions which the Law places on the employer.

Social Insurance Contribution Rates

The Law prescribes the following contribution rates payable by employers and workers:

- **Old-age, disability and death insurance:** The employer contributes 14% of workers' wages, while the insured person contributes 7% of their wage.
- **Occupational injury insurance:** The employer pays a separate contribution equivalent to 3% of workers' wages.
- **Fee payable to the Establishment:** The employer is required to pay a monthly fee equivalent to one per thousand (1‰) of insured persons' wages, in accordance with Article 75.

An employer's obligations therefore extend beyond the 14% contribution. Calculating each contribution and fee separately ensures that the correct amounts are paid and that the funding arrangements for the different types of insurance are not confused.

The Law further requires employers to remit both the contributions deducted from workers' wages and their own contributions during the first fifteen days of the following month. Late payment gives rise to interest and additional amounts in accordance with the applicable provisions.

Workers, for their part, are responsible for paying their legally prescribed share of contributions. They are entitled to monitor their insurance status and verify their registration with the Establishment, the accuracy of their recorded wages and the contribution periods credited to them, as these directly affect the amount of pension or compensation payable upon termination of employment or the occurrence of an insured event.

In practice, recording a wage lower than the worker actually earns may reduce the insurance benefits to which they become entitled in the future. It may also expose the employer to additional financial liabilities if the breach is discovered. The accuracy of insurance records is therefore an integral part of the statutory obligation to register workers.

Conclusion

The Syrian Social Insurance Law establishes a comprehensive legal framework governing insurance protection for workers by identifying the categories covered by its provisions, setting out the types of insurance and benefits available, and regulating the financial and procedural obligations imposed on employers and workers.

A clear understanding of these provisions is essential to the proper application of the social insurance system, particularly in relation to worker registration, the determination of wages subject to contributions and compliance with insurance obligations. This helps protect workers' rights and strengthen legal compliance among employers.

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.

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

CONTRIBUTORS TO THE EDITION IN ENGLISH
(Section A: Jordan office – Corporate Department: "Methods for Increasing Corporate Capital under Applicable Jordanian Legislation")



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

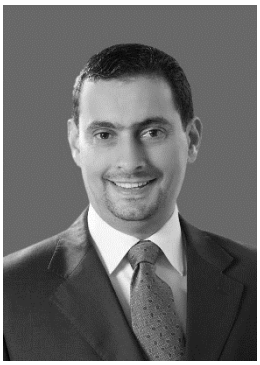


YOTTA PANTOULA-BULMER
OF-COUNSEL,
HEAD OF THE INTERNATIONAL DEPARTMENT
yotta.b@hammourilaw.com



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

CONTRIBUTORS TO THE EDITION IN ARABIC
(Section A: Jordan office – Corporate Department: "Methods for Increasing Corporate Capital under Applicable Jordanian Legislation")



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



AHMED KHALIFEH
SENIOR ASSOCIATE
HEAD OF CORPORATE
ahmed.k@hammourilaw.com



REEM AL - NATSHEH
TRAINEE LAWYER
reem@hammourilaw.com

CONTRIBUTORS TO THE EDITION IN ENGLISH (SECTION B: Jordan office – Special Projects Department – "Suspension of the Employment Contract and Work Stoppage Due to Exceptional Circumstances and Force Majeure Under the Iraqi Labor Law No. (37) for the year 2015")



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

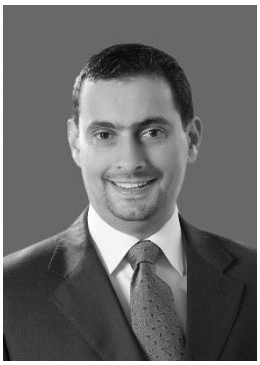


YOTTA PANTOULA-BULMER
OF-COUNSEL,
HEAD OF THE INTERNATIONAL DEPARTMENT
yotta.b@hammourilaw.com



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

CONTRIBUTORS TO THE EDITION IN ARABIC
(SECTION B: Jordan office – Special Projects Department – "Special Projects Department – "Managing Disputes Between Partners: From Prevention to Legal Solutions")



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

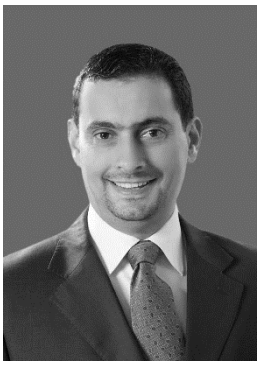


OMAR ABU AYYASH
SENIOR ASSOCIATE / HEAD OF THE SPECIAL PROJECTS DEPARTMENT
omar.a@hammourilaw.com



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

CONTRIBUTORS TO THE EDITION IN ENGLISH
(Section C: Iraq office – "Managing Disputes Between Partners: From Prevention to Legal Solutions")



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

CONTRIBUTORS TO THE EDITION IN ARABIC
(Section C: Iraq office - "Suspension of the Employment Contract and Work Stoppage Due to Exceptional Circumstances and Force Majeure Under the Iraqi Labor Law No. (37) for the year 2015")



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



EHAB AHMAD
ASSOCIATE LAWYER
ehab.a@hammourilaw.com

الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

CONTRIBUTORS TO THE EDITION IN ENGLISH
(Section D: UAE office – "Litigation and Arbitration in the UAE")



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 D: UAE office – "Litigation and Arbitration in the UAE")



OMAR SAWADHA
PARTNER
omar.s@hammourilaw.com



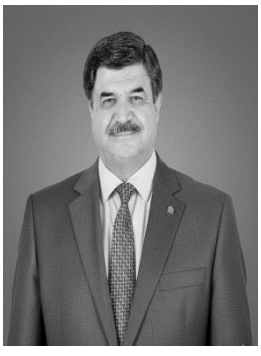
TARIQ M. HAMMOURI, Ph.D.
GROUP MANAGING PARTNER
tariq@hammourilaw.com



ABDULLAH HUSSEIN ALBAKHEET HUDAIJAN
FOUNDING PARTNER
UAE OFFICE
abdullah.h@hammourilaw.com



FARAH ALMAAYTAH
ASSOCIATE - UAE OFFICE
ABU DUBAI BRANCH
farah.m@hammourilaw.com



MOHAMMED ALMAAYTAH
PARTNER - UAE OFFICE
ABU DHABI BRANCH
mohammad.m@hammourilaw.com

الحموري ومشاركوه

HAMMOURI & PARTNERS

ATTORNEYS

CONTRIBUTORS TO THE EDITION IN ENGLISH
(Section E: Syria office - "Legal Framework for Workers' Social Insurance Protection and Employers' Obligations under Syrian Law (Part One)")



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 E: Syria office - "Legal Framework for Workers' Social Insurance Protection and Employers' Obligations under Syrian Law (Part One)")



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



LUNA AL ZIOUD
ASSOCIATE LAWYER
luna.z@hammourilaw.com

Hammouri & Partners Attorneys at-Law Global Recognitions

Hammouri & Partners Attorneys at Law has been recognised and ranked by 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**

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 (Tier 3).** It is also recognised for work **in Jordan** in three key practice areas:

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

Three Partners and three senior lawyers are also 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,
Al-Mansour, Al-Daragh, Mahalla 603, Alley 10, No. 3/2
Kurdistan Region, Iraq, Erbil,
Peshawa Qazi, 100M St., Italian City 1, No. 29B

Hammouri & Partners Attorneys at-Law ©2026
Email: info@hammourilaw.com
Website: https://hammourilaw.com

United Arab Emirates, Abu Dhabi
Villa 42, Nad Al Sheba Street, Corniche

United Arab Emirates, Dubai
Office 206, Century 21 Building,
Abu Baker Al Siddique Street,
Al Muraqqabat

Syria, Damascus
Baghdad Murshed Khater St.,
Syria Trust Insurance Company Building