

COVID-19 Middle East Resource Kit

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OVERVIEW

The World Health Organization has characterised the coronavirus (COVID-19) as a pandemic. As this is not just a public health crisis but one that will touch every sector, businesses, organisations and the legal community must also be prepared.

This Resource Kit gives readers direct access to practical guidance that deals with the impacts of COVID-19 on a number of areas & industries: Employment, Commercial, Insurance, Transport, Banking & Finance, Immigration, Tourism, Tax and Civil Rights.

The Kit also includes direct links to LexisNexis Global COVID-19 free Resources from the United States, UK, Canada, France & Australia and direct links to Law Firm COVID-19 Resources.

A full COVID-19 Toolkit is available to subscribers on [Lexis® Middle East](#)^[1 p.23].

ARTICLE - Coronavirus and the Potential Application of the Concept of Force Majeure in the GCC

GCC - by Dr. Tala Aldwani

Introduction

Since the outbreak of the Coronavirus is causing a pandemic of respiratory illness globally, it has also caused disturbance to trade, commerce and manufacturing as a result of lock-downs, quarantines, suspension of travel and cancellation of public events on a global scale across all sectors. Thus, with no end to the Coronavirus outbreak in sight, business interests may want to consider force majeure as a legal option to mitigate the impact of the crisis on their business. In this context, this article sheds light on questions emerging about contractual obligations and whether Coronavirus will constitute a force majeure event with particular reference to the GCC legal systems.

What is Force Majeure

This French derivative concept has been known to most readers as an act of God, such as earthquakes, tsunamis, drought, volcanic eruptions, floods or other unforeseeable natural-caused events. Events other than natural disasters have been included to the force majeure event definition in the recent years to cover wars, riots, strikes, lock-up, government restrictions and unexpected changes in law, which prevent the performance of the obligations of the contracts. Under the Civil Codes in GCC states, the term force majeure was not defined other than being mentioned in a number of articles providing for the general principles for force majeure applicable to civil obligations, e.g., contracts^[2 p.23] and articles applying force majeure to the obligations of contracts.^[3 p.23] Such articles provide that the failure of the one of the parties of the contract to perform their obligation renders them liable for such breach, unless they can prove that the non-performance was due to force majeure or to any event beyond their control and was not caused by them or their agents. Nonetheless, definitions of the force majeure under the French Civil Code^[4 p.23] along with the words of Kuwaiti judges,^[5 p.23] include four important elements of a force majeure event; it must be unforeseeable, unavoidable, impossible and external.^[6 p.23]

- *Enforceable*: The event must not have been anticipated or foreseen by a careful and diligence person at the time of the contract was concluded.
- *Unavoidable*: The event, besides being unforeseeable, must be unavoidable in a way that it would not have been possible to be avoided, prevented or minimized by exercising care and taking all necessary action.
- *Impossible*: The event must be beyond the performance of the contract and the control of the obligor.
- *External*: The event must be completely external to the obligor and their contractors.

The combination of the above elements can make the obligations legally or physically impossible and thus force majeure clauses may be invoked. Common examples of force majeure events are wars,^[9 p.23] strikes,^[10 p.23] natural disasters^[11 p.23] and acts of authority,^[12 p.23] e.g., government. The force majeure clause in commercial contracts enables parties to give extension or be relieved from their performance obligations. The mere existence of financial difficulties or economic adversity^[13 p.23] does not relieve non-performance of obligation since the parties of the contract are expected to have reasonable business insight and are expected to have estimated the economic risks before committing themselves with any obligations of a particular contract.

Whether the supervening events related to Coronavirus constitute a force majeure is a matter of mixed law and fact, and will depend on the drafting and interpretation of the provisions of the contract. It must be said that there is no unified approach for all contracts, instead the matter should be considered on a case by case basis.

Reviewing the existing contracts

In order to see whether the contractual obligation is affected and if force majeure is a factor of your current contract, you must first note if the force majeure clause in the contract specifically refer to diseases or epidemics. Further, what are the consequences of the force majeure, e.g., suspension of performance or termination?

In the case of force majeure, many problems can be avoided if the effect of the force majeure on the contract is made clear within the provisions of the contract. Thus, in the case of the Coronavirus claims, it might often be the case that extra time is allowed for performance of the contract. However, in extreme cases, for example if the case was prolonging force majeure, e.g.,

a pandemic such as the Coronavirus, termination of the contract may occur. However, this will depend on the interpretation of the contract and how well-thought-out the definition of an appropriate extension of the definition is, e.g., if the provisions of the contract included epidemic as an event of force majeure.

Most of the Arab Civil Codes allow the contracting parties to agree at the time of the conclusion of the contract, or even at the time of its performance, to neutralize, redefine, expand or limit the effects of force majeure.^[16 p.23] Article 295 of Kuwait Decree-Law No. 67/1980 Promulgating the Civil Code states that “it is permissible to agree that the obligor will bear liability for *cas fortuiti* and force majeure.”^[17 p.23] Article 273 of Federal Law No. 5/1985 Promulgating the Civil Transactions Law of the United Arab Emirates State states that if force majeure interrupts the performance of a contract, such as to make it impossible for the contract to be performed, either wholly or in part, then the contract, or the relevant

part thereof, is extinguished or may be treated as suspended. Thus, there will be some cases where the Coronavirus event constitutes force majeure but the obligor may still be happy to perform the contract. In other cases, depending on the clauses of the contract, where the loss falls on the obligor, the effect of which allows the obligor extension for performance in order to relieve the obligor, in whole or in part, from the obligation to pay damages, whether liquidated or unliquidated, for being late. To the extent, therefore, that the obligor's delay causes the counterparty loss, that loss falls on the counterparty, though of course there may be other loss caused to the obligor by the force majeure event which falls on them. Of course this is only possible if such a result is clearly expressed in the contract, otherwise ambiguous clauses may simply leave questions to be resolved by the courts in the absence of a negotiated agreement between the parties after notice of the event is served. It must be remembered that force majeure will not be invoked if one of the party simply incurred extra expenses to perform the obligation of the contract.

Even if mitigation of the impact is not expressed in the contract, parties of the contract should consider how their businesses can mitigate the effect of the Coronavirus disruption on the contractual performance “so far as reasonably practicable”^[18 p.23] or to use their “best endeavours”.^[19 p.23] Otherwise, the affected party will not be able to invoke the force majeure exception.^[20 p.23]

The applicability of the force majeure concept under statute

The jurisdiction and the choice of law are extremely important in the international trade setting as the question of whether a particular situation falls within the scope of force majeure and its impact may depend on which law applies. A consequence of having force majeure codified in a Civil Code is that the relevant government can, through legislation, deem an event to constitute force majeure. In other words, force majeure concept may also apply as a matter of law where the contract does not include the force majeure clause or not listing a particular event. For example, if a particular transaction is governed by English law and the force majeure clause does not expressly define epidemic disease as force majeure, the affected party may not be able to invoke the Coronavirus outbreak as force majeure or involve the commercial impracticability concept to seek exemption from liabilities. However, if a particular transaction is governed under UAE law, for example, even if the force majeure clause limits force majeure to only certain listed events not including epidemic disease or if the contract contains general provision not including epidemic disease, the epidemic disease may nevertheless constitute force majeure by operation of the statute. Thus, in the absence of a force majeure clause, the concept may still come into play under the applicable domestic law, international treaties or common law contract concepts.^[23 p.24]

In France, for example, the Minister of Finance has allowed small to medium sized companies to declare force majeure over the Coronavirus outbreak. Further, China,^[24 p.24] through the quasi-governmental Council for the Promotion of International Trade, has issued unprecedented a record number of force majeure certificates in an attempt to exempt local exporters, through force majeure, from remedies for not fulfilling the contractual obligations with overseas buyers as the country struggle with the fallout from Coronavirus outbreak to help protect companies from legal disputes arising from the outbreak of coronavirus.^[25 p.24] It must be kept in mind that parties must consider the differences in the international interpretation of the term force majeure, especially when using general provision, e.g., catch-all clause where some events, such as strike,^[26 p.24] are not always considered as an event of force majeure.^[27 p.24] This is mostly because general provisions are unlikely to list disease, epidemics, or quarantine but will likely cover such events as natural disasters, act of God, acts of governments or other circumstance beyond the parties' control.

Under the law of the GCC countries, where force majeure may be pursued by a party to a contract as a matter of law, it is mandatory rule, as opposed to a default rule, of law that de jure applies even if the contract does not expressly set out a clause of force majeure. Generally, GCC Civil Codes do not provide for an exhaustive list of force majeure events. Many events not regarded as force majeure, such as, hardship or uneconomical balance between the parties to a contract becomes, if not impossible, difficult or burdensome to fulfil due to unpredicted circumstances. Such events has been regarded in Article 249 of Federal Law No. 5/1985,^[29 p.24] which gives the judge the discretionary power to balance the economic situations between the parties by reducing the burdensome obligation to reasonable limits. The above article has a lower threshold than the French force majeure and is similar to the French concept of *imprévision*. It is possible to draw an analogy between *imprévision* and the provision of Article 249 of Federal Law No. 5/1985, but a superficial one. The foundation of *imprévision* is the need to protect the public interest, e.g., where one party of the contract must be a public body, a need which is not usually found in ordinary commercial contracts and one which in any event a court would hardly be justified in meeting at the expense of one of the parties.^[30 p.24] One may say that *imprévision* under the French law and the provision under Article 249 of Federal Law No. 5/1985 are similar in two ways. First, it gives a considerable flexibility in the powers of the courts to adjust the consequences rather than looking at the concept of impossibility in a strict meaning. Second, the concept of *imprévision* and the provision of Article 249 of Federal Law No. 5/1985 may both excuse non-performance on solely economic grounds.^[31 p.24]

Parties should refuse to accept any force majeure conditions in the contract which may be less favourable than the force majeure provisions in the applicable regulations. For instance, in reference to GCC Maritime Codes, Article 155 of Kuwait Law No. 28/1980 Promulgating the Kuwaiti Commercial Maritime Law and Article 224 of Federal Law No. 26/1981 Concerning

Commercial Maritime Law provide that a charter party will be terminated without liability on either party for compensation where an event of force majeure makes the voyage impossible or trade has been prohibited with the state in which the discharge port is situated. Thus, any charter party (contract) should be selected if possible to contain more favourable provisions in which force majeure at least should be defined as used in this context so the parties have a better chance to excuse themselves of further obligations of further obligations.

Notification and communications of the parties

The affected party must promptly notify the other party of the force majeure stating the inability to perform the obligations of the contract, their claim for an exemption of liability and providing proof of the existence of the force majeure.^[32 p.24] Also, it is important for the party to provide the documented steps, as evidence, in mitigating the impact of the disruption. Further, notices should be given in a particularly agreed way, e.g., email, telex, fax, etc., as stated in the relevant clause.^[33 p.24] Parties engaged in discussion should always maintain good practices so that they may reach to a mutually agreeable solution such as extended time limits or rights to terminate.

Concept of frustration vs force majeure

The common law concept of frustration may apply, under English law, in the absence of a force majeure clause, with the presumption being that where the parties have foreseen a risk but have made no provision for it in the contract, the loss is intended to lie where it falls.^[35 p.24] This is a very narrowly construed concept and will only apply where the contractual obligations are essentially impossible to perform. This narrow definition may be reached in some situations arising from Coronavirus, for example where the contractual obligations are to be carried out in a region that is subject to a state-imposed lock-down. It is not, however, surprising to find that courts are nowadays generally reluctant to find that a particular contract has been frustrated.^[36 p.24] A force majeure clause, on the other hand, seeks to anticipate events and settle the allocation of risks beforehand in an agreed, rather than an imposed, manner. For these reasons, force majeure clauses are common elements of commercial contracts. The concept of frustration cannot be invoked if there is an alternative method of performance or where the obstacle to performance might have been removed.^[37 p.24]

Conclusion

The context of this article is far from giving a clear-cut answer to the question whether the Coronavirus outbreak will constitute force majeure, as it will depend on each particular transaction, their provisions of contracts and governing laws. The Coronavirus outbreak presents a somewhat unique event that it contains both a naturally occurring effect, the disease itself, and the government's action, such as quarantines in response to the spread of the virus. The Coronavirus is a completely new, severe, and sometimes fatal illness and has quickly reached pandemic status globally. The Coronavirus has impacted human lives, governments, trades and in fact has paralyzed entire cities completely. Therefore, its effects are likely to be unforeseeable, unavoidable, external and therefore impossible to perform contracts under different laws. If the force majeure clause does not cover the particular event upon which either party is relying, then the force majeure will be applied by law rather than a contract.

The Coronavirus outbreak may not qualify as force majeure under the system of common law states, since force majeure applies by virtue of contract rather than law.

Let us not forget that human lives are utmost important and come before business. Thus, governments priorities first are to stop the virus from further spread, after which that governments may be more settled to deal with the impact of the Coronavirus on businesses.

PRACTICAL GUIDANCE - SKILLSETS FOR LAWYERS

COVID-19: Challenges for the Legal Profession

Middle East & World - by Khaled Shivji

Overview: Maintaining productivity from your home

Business continuity planning in light of the COVID-19 pandemic will force the legal profession to undergo its most dramatic paradigm shift since the invention of the PC. Lawyers who directed to self-isolate or work from home must learn how to deliver front-line legal services to clients whom they are unable to meet in person.

Legal regulators must act to temporarily (and proportionally) relax rules that require lawyers to be physically present when providing counsel. Face to face services such as advocacy, commissioning documents, administering oaths, taking instructions from vulnerable clients at home, hospices and hospitals and representing clients in police stations, will all come under immense strain. Despite this, lawyers must prepare to defend the rule of law when administering legal services for clients in the face of pressure from governments to curtail free movement to limit the spread of COVID-19.

Challenges for the legal profession

The World Health Organisation (WHO) has not minced its words when it said:

"Our message to countries continues to be: you must take a comprehensive approach. Not testing alone. Not contact tracing alone. Not quarantine alone. Not social distancing alone. Do it all." ^[43 p.25]

National governments have acted, but perhaps not drastically enough. Most have implemented strategies to minimise (but not eliminate) direct human-to-human contact. Almost all industries have been ordered to direct non-critical employees to work

from their homes. At the time of writing this article, China, Italy, France and Spain had implemented severe peacetime measures ever observed to curtail free movement.

The legal profession must build, monitor and continuously revise its plans on how to:

- Maintain productivity for fee earners and counsel who are working from homes, or have voluntarily self-isolated;
- Digitally transform and drive the adoption of paperless legal services; and
- Continue to uphold professional duties to deliver legal services for vulnerable clients.

The challenges for in-house departments and private practice can be broadly summarised as follows:

Action to curtail the spread of COVID-19	Private practice	In-house departments
Social distancing	How to provide mandatory face-to-face legal representation for clients in detention. Commissioning and witnessing signatures. Court advocacy. Supplying pro bono legal advice.	Protecting corporate client confidentiality. Advising boards on how to update and maintain business continuity plans. Monitoring critical suppliers for signs of financial distress and/or insolvency. Entry level employment issues concerning how to monitor the health, safety and wellbeing of employees who contracted COVID-19 or how to alert governments about suspected cases.
Mandatory homeworking	How to maintain KYC checks, complying with anti-money laundering, terrorist financing rules, Dawn raid preparations and court subpoenas. Administering oaths, preparing death-bed wills. Representation for clients in child custody hearings, criminal trials and divorces.	Investigating alleged breaches of insider trading and/or fraud – how to gain access to paper records, data rooms and obtaining witness statements. Securities and exchange filings. Delivering sensitive advice ahead of board meetings. Monitoring employees to ensure actions and omissions do not create vicarious liabilities for employers. Applying for tariff exclusion requests. Employment law issues connected with reducing headcount, distributing workloads to lesser impacted countries.
In-country lockdown	Service of process. Supplying advice, representation for court processes. Representation for clients in matters concerning breaches of in-country movement, writs of habeas corpus.	Advising clients on how to maintain supply chains, dealing with instances of force majeure, real estate construction disputes, Intellectual property issues and maintaining privacy of corporate data.

Other considerations

Microsoft's general counsel, Brad Smith commented in his book, *Tools and Weapons*

"Since the dawn of time, any tool can be used for good or ill. Even a broom can be used to sweep the floor or hit someone over the head. The more powerful the tool, the greater the benefit or damage it can cause. While sweeping digital transformation holds great promise, the world has turned information technology into both a powerful tool and a formidable weapon"^[45 p.25]

In light of the COVID-19 pandemic, the "elephant in the room" for lawyers is how to advise clients to counteract opportunist threats caused by hackers, criminals and fraudsters at a time when the world's media and attention is focused on slowing the spread of COVID-19. The use of teleconferencing, video conferencing and remote collaboration tools is a boon for the tech industry. However, left unchecked, this presents a nightmare for national telecommunications and cyber-crime enforcement agencies tasked with protecting their national infrastructure, mitigating the risk of corporate espionage and enforcing national data residency rules.

Also, professional regulators must begin planning for how to facilitate legal services at a time where client contact is being curtailed and, may possibly be eliminated as part of national lockdown measures. The legal profession needs to be mindful that if lockdown measures are flouted, will national governments have to go one step further and declare martial law?^[46 p.25] . At the time of this article, no national governments had announced plans to suspend the rule of law. However, the question must be asked: how far will national governments go to limit the spread of COVID-19?

Productivity tips for lawyers

Homeworking has been utilised ever since office professionals realised that they could work productively from home with the help of a decent internet connection and a corporate PC. Nowadays, it is the norm rather than the exception. Despite this, professionals such as lawyer may still struggle to continue to be productive at a time when they do not have the luxury of meeting clients, colleagues and supplier in person. What can they do to continue delivering high-quality legal services?

The most important thing for lawyers to accept is that measures to eradicate COVID-19 are likely to persist into 2021. In other words, your home will become your office for the foreseeable future. This presents some key challenges:

- How to maintain client confidentiality.
- Accessing digital and paper files securely.
- Maintaining productivity away from the office

There are some tips that lawyers can follow to begin developing good working habits and being ready to respond to the challenges presented by Covid-19 related social distancing, homeworking and in-country lockdowns:

1. Maintaining client confidentiality whilst home working

Maintaining client confidentiality is paramount when working from a home office. Paper files left lying on desks, eavesdropping and out of date security tools such as anti-virus software and firewalls could lead to a data breach. Read the guidance issued by your bar association or law society on how to maintain confidentiality whilst working from home. If your local bar association or law society has not published any guidance, call them to ask when they will issue guidance and check the websites belonging to other law societies. As of the date of this Note, the following law societies published excellent guidance for their members on how to ensure professional rules on maintaining confidentiality: The Law Society of Scotland^[48 p.25], The Law Society of Saskatchewan^{[49 p.25][50 p.25]}, The Law Society of England & Wales^[51 p.25] and The Law Society of British Columbia^[52 p.25].

2. Securely accessing digital and paper files

Law firms and corporate legal departments have been traditionally hamstrung from a lack of investment into critical IT infrastructure and the low adoption of legal technology. COVID-19 will change that. For the first time ever, the physical boundaries of a law firm or corporate legal department must be extended into virtual boundaries of a fee earners' and corporate counsels' homes.

Lawyers must coordinate with their practice leads, professional support lawyers and chief technology officers to urgency fund the investment into tools that will securely enable remote collaboration and document management. Work with your colleagues to identify resident, cloud-based software that can be used to access digital records, collect electronic signatures and advocate for the use of paid-for VPN software that will connect homeworkers to their corporate networks.

3. Maintaining productivity away from the office

a) Get into the zone: When we leave to go to the office each morning, we subconsciously switch into work-mode; it allows us to gather our thoughts for the day ahead. Some of us walk, drive or take the bus or train. That's a lot harder to do when working from home. One of my homeworking colleagues used to step out of the front door of his house, walk around the block and enter his home office via the back door of his house. It helped him to get into the 'zone'. Find a way to detach from your home life and switch into work-mode.

b) Avoid distractions: Develop good working habits by switching off the distractions from your home. iOS 12 and Android both have features to turn off attention-grabbing apps. Find a place to work free from household noises, interruptions and telephones to ensure you can continue to focus on client matters.

c) Keep in touch with your colleagues: Find out when your colleagues are online, check in on them and maintain virtual social bonds. The COVID-19 pandemic will place a huge amount of stress on colleagues: uncertainty about pandemic preparedness, coping with sick relatives, isolation from the workplace and friends, keeping children entertained and the constant news cycle about the pandemic are all factors that will cause anxiety and will reduce productivity. We all have the opportunity (and responsibility) to help each other to cope with the stress and fallout from the pandemic. Keep in touch with your colleagues and check in on them to ask how they are. Identify colleagues who exhibit signs of stress and listen to them.

Conclusion

COVID-19 will present immediate challenges for law firms and in-house counsel for several months. The fallout is likely to last for years. The legal profession will need to react in ways that were previously unthinkable in order to maintain front line services and to uphold the rule of law. In light of the changing circumstances we find ourselves in, lawyers will need to use this time to focus on how to continue to place clients at the centre of everything we do as a profession.

This Note was drafted on 20 March 2020. As at the date of this Note, the World Health Organisation reported that 8,778 people had died due to having contracted COVID-19 with more than 209,839 reported cases across 166 countries.⁵⁷^[50 p.25]

PRACTICAL GUIDANCE - FLOWCHART

COVID-19: Navigating the new world of working remotely, self-isolation and sick pay

Middle East & World - by Stephenson Harwood Middle East LLP Employment, Pensions and Incentives team

COVID-19 Remote Working Flowchart

As the COVID-19 pandemic continues, businesses are having to grapple with increasingly tricky issues around working remotely (WR), self-isolation and sick pay. Whilst many employers have now enforced WR (particularly in the services sector) there are industries where employees are still at work and there are still tricky issues to deal with.

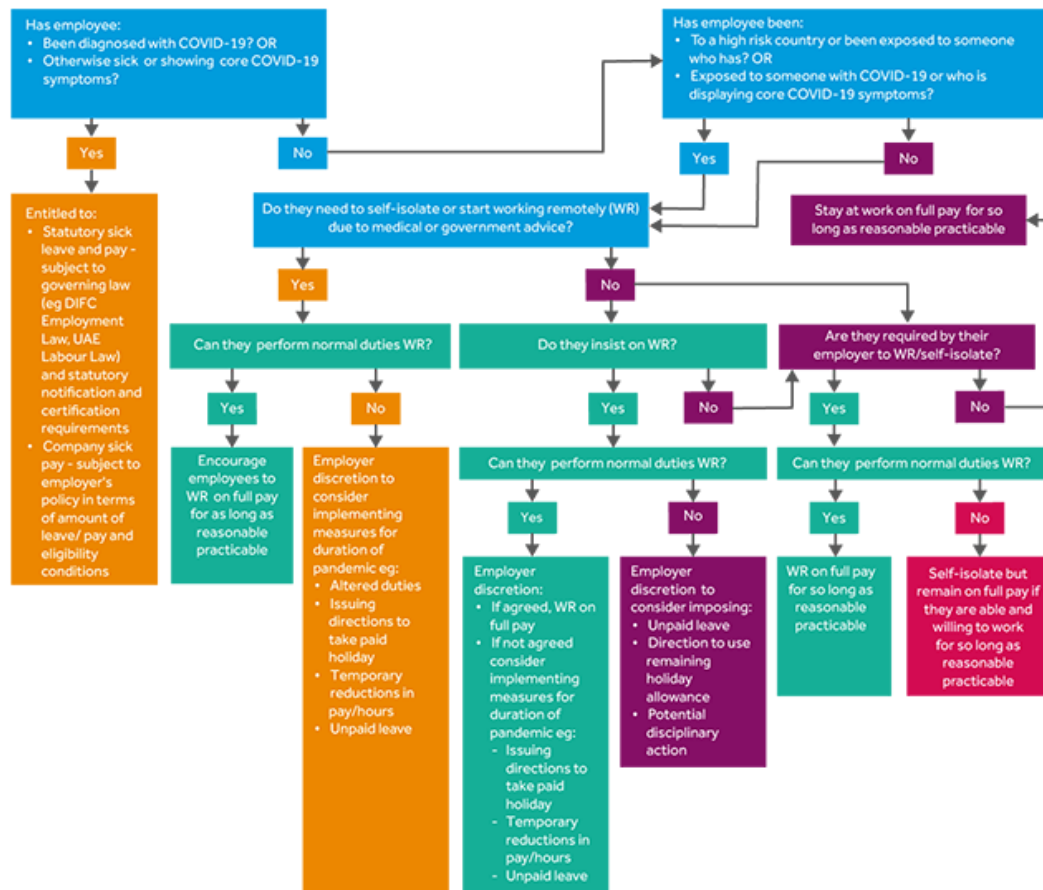
For example, what happens where an employee:

is either diagnosed with COVID-19 or is otherwise sick / showing the main COVID-19 symptoms;

has been to a high risk country (HRC), or been exposed to someone who has; or

has been exposed to someone with COVID-19/who is displaying the core symptoms of COVID-19 – e.g., a family member in their household?

The Stephenson Harwood Middle East Employment, Pensions and Incentives team has created a flowchart which identifies some of the main options and best practice guidance:



The flowchart does not deal with situations where a business is directed by a government or regulatory body to close temporarily or encourage/enforce WR, or is forced to close or dramatically scale-back their operations for other reasons (for example, mall closures forcing retail concessions to also close). For advice on such matters, please speak to your usual contact in the team.

Inevitably, the ability of businesses to react to the rapidly-evolving COVID-19 pandemic will vary greatly. However, all employers will be concerned with taking appropriate measures to ensure business continuity and the well-being of their clients /business contacts and staff alike.

PRACTICAL GUIDANCE - PRACTICE NOTE

The legal consequences of COVID-19 on your contracts: Force Majeure in different jurisdictions and industries

United Arab Emirates, Saudi Arabia, France, China - by Christopher Tung

Overview

The novel coronavirus (COVID-19) outbreak has resulted in robust mitigation and containment measures being taken by countries around the world and is having significant and broadening negative impacts on business activities. From a legal perspective, these negative impacts may make it difficult or impossible for parties to a contract to perform their obligations. However, a great deal depends on the nature of the event and its impact on the specific contract and its performance by the parties.

With the COVID-19 outbreak, the virus and associated actions to contain it are affecting countries and industries differently. The high number of infections in the People's Republic of China (PRC) has caused the government authorities there to take strong measures which have substantially disrupted and decreased economic activity. Travel into and out of the PRC has been restricted, and international supply chains have been disrupted. Similar measures may be taken by an increasing number of countries before the outbreak finally subsides.

This Note^[59 p.25] provides practical insight (Practice Note, Flowchart, Q&A & Checklist) on the concept of force majeure across different legal systems and details the impacts COVID-19 will have on your contracts and in different sectors of the economy.

What relief may be available to you if your contract is affected by the COVID-19 outbreak?

In such a situation, what relief, if any, may a party to a contract have if it is unable to perform its contractual obligations? On the one hand, a contract which requires something to be done on a particular date in a specific manner may truly be impossible to perform if no one can actually carry it out, irrespective of the cost. The affected party may be completely excused from carrying out the contract. On the other hand, if what the contract requires can be carried out but to do so would be much more expensive and difficult, then the party affected by the negative effects of the COVID-19 outbreak may have no valid legal reason to refuse to perform the contract. Indeed, the refusal by a party to perform a contract during the COVID-19 crisis without a valid legal reason risks substantial liability in damages and potentially termination for breach of contract. In addition, each legal system (common law and civil law), country and contract is likely to provide a different answer to these issues.

The effect of government action and measures

Further, action by countries in response to the COVID-19 outbreak may affect the legal position of parties that have difficulty in performing their contractual obligations. In the PRC, on 10 February 2020, a spokesperson of the Legislative Affairs Commission of the Standing Committee of the National People's Congress stated that in the face of the COVID-19 outbreak, the government has taken mitigation measures which constitute force majeure to contracting parties that cannot perform a contract because of those measures.^[61 p.25] This statement does not establish force majeure in itself but highlights that the measures are likely to be regarded to constitute force majeure by one of the highest legislative bodies of the PRC when it makes the performance of contractual obligations impossible. How the PRC courts will rule in individual cases is beginning to emerge. The Hubei Provincial High Court recently advised its lower courts that the COVID-19 epidemic and related government measures constitute force majeure, and the court may terminate the contract upon application of a party if the contractual purpose of the relevant contract cannot be realised because of the COVID-19 epidemic or related government measures.^[62 p.25]

In addition, the China Council for the Promotion of International Trade started to issue force majeure certificates to Chinese companies in early February 2020. The effectiveness of these force majeure certificates in the context of recognised principles of force majeure under PRC law is uncertain and untested. These certificates may help a party to a dispute in the PRC to argue that the COVID-19 outbreak is force majeure, but it will still have to show that the requirements to establish force majeure under PRC law are met. Such certificates are likely to carry less weight with the courts and arbitration tribunals outside the PRC, which are more likely to focus on the effect of the contracts and applicable principles of law against all the available evidence to determine whether an event of force majeure has occurred.

Different legal systems

Although force majeure is widely referred to by businessmen around the world as an unforeseen event that can affect the performance of a contract, it is not as well known that there are substantial differences between the legal basis to establish force majeure in a common law and civil law country or legal system. Under the common law, there is no definition of force majeure; it must be defined and provided for under the contract. Where the contract does not provide for force majeure, a party may only be able to rely on the principle of frustration to avoid performing the contract. The principle of frustration is hard to prove and is rarely used.

In civil law, the general law defines and provides remedies for force majeure, which may be in addition to what is provided for in the contract. So where civil law applies, if the contract does not provide for force majeure, a party that is impeded or unable to perform its contract may still be able to rely on the general law to establish force majeure and obtain relief from the performance of the contract. In this sense, it might be said that the civil law is more helpful to a party that is adversely affected by an event of force majeure. In any event, it underscores the importance of checking the governing law of the contract in question.

What should I do?

Some effects of the COVID-19 outbreak are obvious, such as, travel restrictions, lock-downs, quarantines, and shortages of medical and safety equipment, but their immediate impact on contracts, such as, the ability to pay, deploy resources on time and meet service levels as agreed, and the amount of increased costs may be less so. Careful consideration should be given to contracts that are most affected by the effects of the COVID-19 outbreak. In addition, where there is doubt over a claim for force majeure in contract or under the general law, you should also consider if you may make an insurance claim to cover or reduce losses caused by the COVID-19 outbreak. With this in mind, below are:

- questions and answers addressing key questions and issues;

- a flowchart to help with the review of contracts;
- a table which sets out some of the potential issues and actions to consider for different industry sectors (aviation, construction and engineering, insurance coverage, liquefied natural gas (LNG) and technology, media and telecom (TMT)); and
- some drafting tips to address the COVID-19 outbreak or a similar future event if you are preparing a new contract or revising an existing one.

Force Majeure Q&A

Q1 - What is force majeure?

Force majeure is an event that is beyond the control of the parties to the contract, which may or may not have been unforeseeable, the effects of which cannot be avoided by reasonable efforts or due diligence, the consequences of which is to impede or prevent the performance of the contract. Under the common law, the performance of the relevant contract obligation must have been prevented by an event of force majeure and not merely hinder it or render it more onerous. Examples of force majeure include acts of God, fire, war, riot, civil commotions, disease, epidemic, pandemic, embargos and government intervention or action.

Q2 - What is frustration?

Under the common law, a contract is frustrated when a supervening event occurs which so fundamentally affects the performance of the contract that it is automatically terminated and the parties are discharged from future performance of the contract.

Q3- Is my force majeure clause valid and enforceable?

The validity and enforceability of each clause and its contract must be considered in the context of its governing law and corresponding system of law.

Q4 - What is an epidemic? What is a pandemic?

An “epidemic” refers to the occurrence of disease that is temporarily of high prevalence, while “pandemic” refers to an epidemic that spread over a wide geographical area.^[63 p.25] On 31 January 2020, the World Health Organization (WHO) declared the COVID-19 outbreak a public health emergency of international concern. The WHO has not at this point declared a global pandemic.

Q5 When can a contract be renegotiated?

In general, the parties to a contract are free to renegotiate its terms by agreement.

In the civil law jurisdictions, the renegotiation and judicial revision of contracts maybe available in the event of force majeure.^[64 p.25] Under the PRC law, a party may apply to court to revise or terminate a contract when changed circumstances render the continued performance of the contract obviously unfair or make it impossible to realise the contractual purposes.^[65 p.25] The French, United Arab Emirates (Federal Law No. 5/1985) and Qatari civil (Qatar Law No. 22/2004) codes explicitly provide that a party may ask the other to renegotiate the contract in view of *imprévision*^[67 p.26], and when the renegotiation is refused or fails, the parties may agree to terminate the contract or ask the court to revise or terminate the contract.^[66 p.26]

Q6 - Will I need to give notice of a force majeure event?

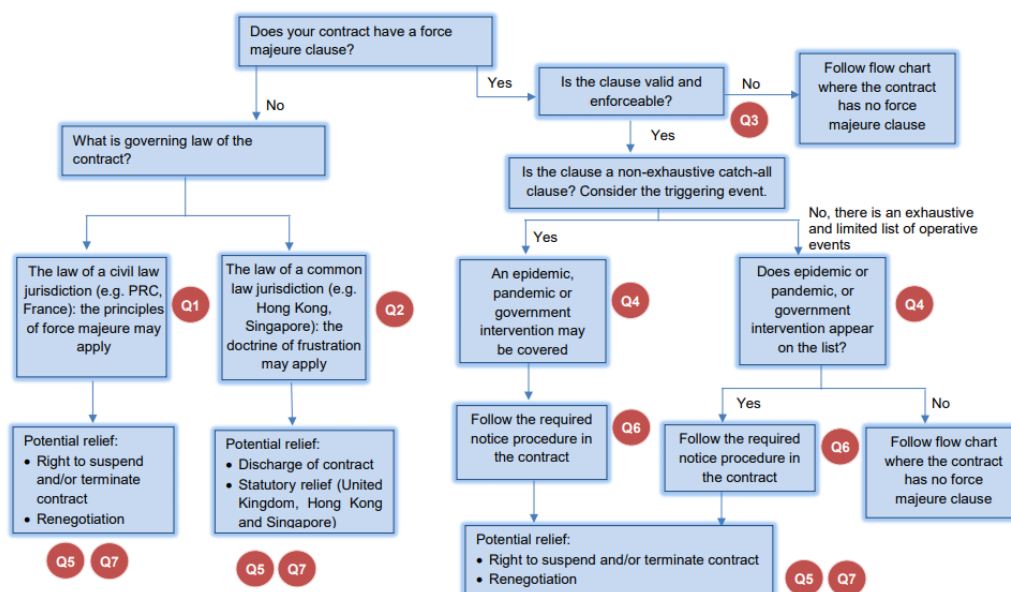
If your contract has a force majeure clause, it is likely that it will contain notice provisions. These notice provisions should be carefully followed. In addition, a force majeure clause may require the production of a certificate issued by a designated authority certifying the circumstances giving rise to or the occurrence of an event of force majeure.^[69 p.26] Even if there is no express requirement for notice, reasonable notice should be given to the other party that you are relying on the force majeure clause to suspend or terminate the contract. Indeed, the PRC Contract Law explicitly requires a party relying on force majeure to timeously notify the other party so as to mitigate the losses that may be caused to the other party.^[70 p.26]

Q7 - Can I suspend and/or terminate the contract in the event of force majeure?

In a common law jurisdiction, the contract can be terminated or suspended as long as the relevant clause provides for it.^[73 p.26]

In the civil law jurisdictions, the contract can be suspended or terminated, depending on the impact of the force majeure event on contractual performance. Under the French Civil Code, if the prevention of contractual performance is temporary, performance of the contract would be suspended unless the delay would justify termination. If the prevention is permanent, then the contract is terminated by operation of law unless the performing party agrees otherwise. The French Civil Code allows partial discharge of the performing party's liability depending on the impact of the event of force majeure.^[74 p.26]

Checking your contract - Force Majeure Flowchart



COVID-19 impacts on different sectors

Sector	Potential Issues	Actions to consider
Aviation	Impacts on operations for airlines and aircraft delivery and maintenance. Original equipment manufacturers of fleet and their suppliers may suffer storage and logistics difficulties.	Seek legal advice. Assess relevant contract(s) and severity of impact(s). Negotiations to avoid default(s). Consider full solvent restructuring options to simplify corporate structure and reduce costs and/or compliance burden. Consider subleasing or wet leasing fleet to geographical markets that are less affected. Consider amending leases, sub-leases, security documents and/or deregistering/registering aircrafts.
Construction and Engineering	Construction programme delays and effect on completion if any. Unavailability or shortage of materials and workers. Pressure on project cash flow.	Seek legal advice. Assess relevant contract(s) and severity of impact(s). Negotiations to avoid defaults. Request extension(s) of time if there is a contractual ground to do so. Check for right to suspend the works and issue notices. Consider the impact on project cash flow and ability to pay subcontractors, suppliers and workers. Secure the supply of materials and workers.
Insurance coverage	Business disruption. Event cancellation. Supply chain disruption. Directors and officers liability.	Seek legal advice. Assess relevant contract(s) and severity of impacts. Review business disruption, event cancellation, directors and officers liability and other insurance policies for coverage and exclusions. Notify claims. See also K&L Gates HUB, dated 27 February 2020, " Coronavirus Losses: Will Your Commercial Insurance Policies Respond? " ^[76 p.26]
		Seek legal advice. Assess relevant contract(s) and severity of impact(s).

LNG	Disruption to production and non-delivery. Force majeure declarations by LNG buyers. Non-payment.	Negotiations to avoid default(s). See also K&L Gates Legal Insight, dated 14 February 2020, " Coronavirus Force Majeure Declarations by LNG Buyers - A Negotiating Tool or a Legitimate Case of Force Majeure for LNG SPAs Governed by English Law? " ^[77 p. 26]
TMT	Potential and/or actual severe delay or even non-delivery of hardware, software or other TMT equipment. Non-performance of support services (such as software development, maintenance and installation but also other professional services) due to disruption in supply chains. Non-availability of parts, equipment, technology or personnel due to travel restrictions or changes in workplace behaviour.	Seek legal advice on your supply contracts, in particular on any potential contractual defaults/breaches (and any possible regulatory issues that may impact you, where applicable), whether any contractual savings clauses such as force majeure clause would apply, and courses of action to avoid any such defaults.

Drafting tips

Below are some drafting tips to address COVID-19 or a similar future event.

- Make sure your contract has a force majeure clause to cover COVID-19 or a similar future event. Decide if the clause should be open and unqualified or a closed list of force majeure events.
- Consider how the governing law of the contract affects the force majeure clause in the contract.
- Make sure that there are clear provisions to notify an event of force majeure and state the time within which such notice must be provided.
- Provide for rights to suspend and terminate as appropriate, as well as the time period of suspension before the right to terminate can be exercised.
- Require the party that claims force majeure to mitigate the effects of the force majeure event.
- Consider if all obligations should be suspended during the period of suspension or if specific obligations, such as payment, should continue in any event.
- Consider if any matter should be excluded when force majeure is considered by a court or arbitration tribunal, such as severe price spikes or declines.
- If an arbitration clause is selected, ensure that the arbitration rules of the relevant arbitration institution provide for emergency arbitration procedures.

PRACTICAL GUIDANCE - CHECKLIST

Key Operational & VAT aspects Businesses in the GCC should consider in response to the COVID-19 crisis

GCC - by Sunny Kachalia

Overview

The COVID-19 pandemic has affected businesses across the world and a lot is done / likely to be done by governmental authorities / large businesses to reduce the impact on the economic downfall. In UAE, Dubai and Abu Dhabi governments have offered stimulus packages majorly in the form of reductions in certain statutory fees (customs, municipal fees, etc.), waiver of certain charges for the next three months to ensure minimum impacts on the economy and the impacted sectors. While Saudi Arabia has announced a SAR 120 bn stimulus package to support businesses including extending certain statutory ZAKAT and VAT compliances (returns and payments).

The current situation has led businesses to introspect and ascertain the likely impact on their organisation.

The below checklist covers key aspects which businesses in GCC should consider from a business / operations and VAT perspective:

Business / Operational Aspects - Checklist

Considerations	Notes
Businesses may need to evaluate and re-compute the sales projection for the next few months including their likely VAT payable position	
Businesses may need to evaluate if major investment plans should be postponed or any variation in the investment is required	

Businesses may need to evaluate the impact on open contracts / signed contracts and ascertain if any contract could be terminated by the customer	
Impact due to termination of contracts by the customer	
Businesses may re-negotiate with vendors / look for alternate vendors to reduce costs	
Businesses may ascertain if variable and fixed costs can be reduced if there is negative impact on sales	
Businesses may explore alternate revenue options	
Businesses may evaluate if there is a requirement to change the pricing for the next few months or if the benefits of the stimulus offered by the governments should be passed onto the customers	
Businesses may focus on debt collection and strategise vendor payments considering the impact on cash-flow.	
Ascertain the impact on procurement purchases and whether the sales would be impacted due to delay	

VAT Aspects - Checklist

Considerations	Notes
Businesses may have received advances in the past for future contracts and if the same is cancelled by the customer, then a tax credit note should be raised by the businesses	
For supplies made in the past, there is a possibility that customers may re-negotiate the price / seek discount, a tax credit note to the extent of difference should be raised by the businesses	
For on-going contracts, there is a possibility that supplier / contractor may not be in a position to perform / complete the work within the agreed time-frame. It should be checked whether the contract contains a penalty clause and evaluate corresponding VAT treatment (whether to charge VAT or treat as outside the scope)	
<p>Evaluate if there is an opportunity to optimise / manage net VAT payments considering the following:</p> <ul style="list-style-type: none"> • Claiming input tax at appropriate juncture • Ascertain if any input tax is not claimed for the previous periods • Re-evaluate classification of expenses – towards taxable supplies and exempt supplies and see if there is a possibility to re-classify any expense • In case of doubtful debts, ascertain if benefit of bad debts relief can be claimed • Follow-up with the authorities to process pending refunds or if the refund claim could be withdrawn in order to avoid cash-outflows in the future (i.e., adjustment against future tax liabilities) 	

PRACTICAL GUIDANCE - CHECKLIST

COVID-19 and Data Privacy

Oman - by Dhana Pillai

Overview

This checklist aims to include Omani laws touching on privacy and data security requirements. In Oman, privacy and security are at the moment treated together in the laws, hence our coverage for privacy of Data in COVID-19 times includes elements of security laws. The most commonly encountered areas are General Privacy, Medical Data, Data of Children, and Biometric

Data. COVID-19 will also give rise to increased levels of home working and there would be threat to data transferred working under unsecured conditions. However, this checklist covers only what affects the organisations collecting or coming in contact of personal data such as, travel and quarantine during COVID-19 times and the impact on data protection practices.

Flow of the document

The information is in an “if/then” format. The first column of the checklist sets out a number of privacy-related activities in which the client may be engaged, preceded by the word “If.” For example, one of the entries is: “If you collect biometric information, such as a retina or iris scan, fingerprint, the subsequent” ‘then’ columns contain pointers to laws and regulations within the relevant jurisdiction that the user should consult.

General Considerations

If, personal data is processed:

Consideration	Relevant Law	Summary of requirements
Then consider the applicability of the following to your organisation:	Oman Sultani Decree No. 60/2007 National Records Archiving Law Oman Sultani Decree No. 69/2008 E-Transactions Law Oman Sultani Decree No. 12/2011 Cyber Crime Law Oman Sultani Decree No. 55/2019 Statistics and Information Law	Oman Sultani Decree No. 60/2007 and Oman Sultani Decree No. 12/2011 outline penalties for the unauthorised access, use and destruction of personal data. Additionally, Oman Sultani Decree No. 69/2008 Electronic Transactions Law (chapter seven) sets out specific requirements for personal data protection. Oman Sultani Decree No. 55/2019 deals with collection, processing and distribution of processed data (not raw data)
Personal data means	Open data policy of ITA	<p>Personal data, that is, data which contain information about specific individual.</p> <p>If data that you are processing contains information relating to an identified or identifiable natural person (it is important to note that this includes indirect identification, e.g., if the person could be identified in combination with other data you may hold about him or her) such as,</p> <ul style="list-style-type: none"> • Name • Address • ID number • Location data/geolocation data • Online identifier/IP address • Other factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that person, <p>then it cannot be treated as open data.</p>
		<p>If you are processing personal data, you must have a legal basis for so doing.</p> <p>There are six possible legal bases for processing personal data. Most legal bases require that processing is necessary for the purposes.</p> <p>1. Consent</p> <p>The individual has given clear consent for you to process his personal data for a specific purpose.</p> <p>Consent must be</p> <ul style="list-style-type: none"> • Freely given • Specific and informed • Unambiguous and a clear affirmative action <p>N.B. If you are relying upon the consent basis, a higher standard is imposed than that which was imposed under prior law.</p> <p>2. Contract</p> <p>The processing is necessary for the performance of a contract you have with the individual, or because the individual has asked you to take specific steps before entering into a contract.</p> <p>3. Legal obligation</p>

Do you have a legal basis for processing personal data?	Article 43-49 of Oman Sultani Decree No. 69/2008	<p>The processing is necessary for you to comply with the law (not including contractual obligations).</p> <p>Article 45 of Oman Sultani Decree No. 69/2008 mandates any person who controls any personal data by virtue of his job in electronic transactions shall, before processing such data, notify the person from whom it is collected by a designated notice of the procedure he is following to protect those data. These procedures shall include</p> <ul style="list-style-type: none"> • an identification of the person responsible for processing the data, the nature of the data, and • the purpose, methods and locations of processing and all informations necessary to ensure • secured data processing. <p>Oman is a signatory to the OECD guidelines on the Protection of Privacy and Transborder Flows of Personal Data which sets out basic rules governing transborder data flows and the protection of personal information and privacy in order to facilitate the harmonisation of data protection law between countries.</p> <p>According to Article 49 of Oman Sultani Decree No. 69/2008, "when the personal data are supposed to be transferred outside Oman, regard shall be had to the security of such information, in particular:</p> <ul style="list-style-type: none"> • (a) Nature of personal data. • (b) Source of information and data. • (c) Purpose for which the data are to be processed and duration of process. • (d) The country of destination where the data were transferred, its international • obligation, and the law applicable. • (e) Any related rules applied in that country. • (f) The security measures taken to secure that data in that country."
Data subjects' rights: the right to be informed.	Article 45, 49 of Oman Sultani Decree No. 69/2008	<p>Individuals have the right to be informed about the collection and use of their personal data.</p> <p>The Organisation must give information in a concise, transparent, intelligible and easily accessible form, using clear and plain language. The following information must be provided:</p> <ul style="list-style-type: none"> • identity and contact details of the controller • purposes of processing and legal basis • where based on legitimate interests, what these are • recipients/categories of recipients • right to withdraw consent • right to lodge complaint with Supervisory Authority • where providing data is a legal/contractual obligation, the consequences of not doing so • any automated decision making/profiling
Data subjects' rights: the right to erasure (also known as the "right to be forgotten").		<p>Data subjects' right to ask for erasure of personal data is not clear under the law.</p> <p>However, the right is clearly not applicable if the processing is necessary for:</p> <ul style="list-style-type: none"> • exercising right of freedom of expression and information • compliance with legal obligation or for performance of tasks carried out in public interest or in exercise of official authority vested in Organisation • reasons of public interest in the area of public health

		<ul style="list-style-type: none"> • archiving purposes in public interest or scientific and historical research purposes or statistical purposes • establishment, exercise or defence of legal claims.
Security If you are processing personal data, you must ensure that you have appropriate technical and organisational measures in place	Ministry of Technology and Communication - Data and Information Systems Security Classification Mapping ^{78 p.26]} based on Oman Sultani Decree No. 118/2011.	Personal data must be “processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organisational measures.” You must have appropriate security systems in place to ensure that personal data you hold is not compromised. Appropriate measures may include the following: <ul style="list-style-type: none"> • pseudonymisation and encryption of personal data • ability to ensure ongoing confidentiality, integrity, availability and resilience of processing systems and services • ability to restore availability and access to data in a timely manner in the event of a physical or technical incident • a process for regular testing, assessment and evaluation of the effectiveness of measures.

Data Controllers and Data Processors

If, you are a data controller or a data processor; then consider the applicability of the following to your organization:

Consideration	Relevant Law	Summary of requirements
Data Protection Impact Assessments If you are controller and you are carrying out processing which is likely to result in a high risk to the rights and freedoms of individuals	then you must be aware of the consequences under Oman Sultani Decree No. 118/2011 for non-compliance	Article 4 of Oman Sultani Decree No. 118/2011, the Confidentiality Classification Law levies as high as penalty of imprisonment for a period of no less than three years and not exceeding 5 years, and a fine of no less than one thousand Omani riyals and no more than three thousand Omani riyals, or one of these two penalties, anyone who discloses or keeps a document classified as "top secret or secret" without being permitted to do so.
Codes of conduct If you are a controller or processor, it is recommended that you sign on to a relevant Code of Conduct.		<ul style="list-style-type: none"> • fair and transparent processing; • legitimate interests pursued by controllers; • collection of personal data; • the pseudonymisation of data; • information provided to the public and data subjects; • exercise of the rights of data subjects; • information provided to and the protection of children; • technical and organisational measures, including data protection by design and by default and security measures; • notifications of breaches to the supervisory authorities and individuals; <p>You can sign on to a code of conduct which is relevant to the processing activities which your organisation carr</p>

Special Categories of Data

If, you are you processing special category data such as racial, political, or genetic data, data of children, financial data, medical data, biometric data or criminal records; then consider:

Consideration	Summary of requirements
Children If you are processing the data of children and you are relying upon the “consent”	The law is not clear at the moment but in Oman, ROP usually contacts and relies on the consent of the closest male member to the child.

basis for processing, there are specific conditions that must be complied with.	
Health data If you are processing health data, i.e. data related to the physical or mental health of a natural person, including the provision of health care services, which reveal information about that person's health status. It is treated as special category data.	Decisions and circulars issued by the Ministry of Health must be adhered to.
Employee Data	You must have a legal basis for processing employee data – you are likely to be relying upon the “necessary for performance of a contract” legal basis. If you are processing special category data, there is a specific ground dealing with employment relationships (“processing is necessary for the purposes of carrying out the obligations and exercising specific rights of your organisation or of the individual in the field of employment, social security, social protection law, or a collective agreement”).

OTHER RESOURCES

LexisNexis Global COVID-19 Resources

- **Law360** is offering free access to [breaking news](#)^[79 p.26] and analysis on COVID-19 and an [interactive map of the U](#)^[80 p.26] showing updates on court closures and restrictions
- **LexisNexis UK**: a [COVID-19 toolkit for PSL subscribers](#)^[81 p.26] which includes news, Q&As, and core practical guidance. Also, stay up to date with the latest on COVID-19 with [the COVID-19 Blog](#).^[82 p.26]
- **LexisNexis Canada**: *The Lawyer's Daily*, is providing [public access to COVID-19 content](#)^[83 p.26].
- **LexisNexis Pacific**: Australian dedicated [COVID-19 information resource hub](#)^[84 p.26] with full and free access to all content.
- **LexisNexis France**: free access to [LexisActu.fr](#)^[85 p.26] with a dedicated news stream on COVID-19

Access the free COVID-19 **Lexis Practice Advisor Resource Kits** in the [US](#)^[86 p.26] and [Canada](#)^[87 p.26].

Law Firm Resources

- BSA Ahmad Bin Hezeem & Associates LLP - [Coronavirus Insight Centre for Middle East lawyers](#)^[88 p.27]
- DLA Piper - [Coronavirus Resource Center](#)^[89 p.27]
- American Bar Association - [COVID-19 Collections](#)^[90 p.27]
- Dentons - [Coronavirus Hub](#)^[91 p.27]
- Taft Law - [Coronavirus Resource Kit](#)^[92 p.27]
- White & Case - [Coronavirus Resource Centre](#)^[93 p.27]
- Eversheds Sutherland - [Coronavirus legal updates](#)^[94 p.27]
- Bracewell - [COVID-19 Insights](#)^[95 p.27]
- Winston & Stawn - [COVID-19 Client Resource Center](#)^[96 p.27]
- K&L Gates - [Responding to COVID-19 Hub](#)^[97 p.27]

CONTRIBUTORS



LexisNexis

Biography

Lexis® Practical Guidance, Lexis® Practice Advisor, Lexis® PSL

Practice Notes, Q&A Guides, Precedents, Flowcharts, Tables, Legislation & Case Commentaries linked to trusted LexisNexis primary and secondary sources.



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Areas of expertise

Maritime; Commodities and Trade; Disputes Resolution; Insurance; Commercial Shipping; Law of the Sea; Law drafting and reform; Marine Operations; Multimodal Carriage of Goods- Inland, air and sea

Education

- PhD and LLM in Commercial and Maritime Law
- Bachelor in Marine Operations and Law
- Master Mariner (Unlimited)
- HND Nautical Science

Memberships

- LMAA
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Biography

- Dr. Aladwani specialises in advising clients on disputes in shipping, international trade, commodities, marine insurance, shipsbuilding and dry docking, marine operation and chartering, ships sales, carriage of goods by sea, air and land, and IP. He was appointed by the IMO as a teamleader to assist several countries in reforming their commercial and maritime laws. Also, he is a former IMO Maritime Ambassador. Dr. Aladwani consulted governments on matters related to law of the sea. He has drafted the National SAR Plan of Kuwait and wrote several publications (books, articles, and conference papers) on common law, carriage of goods, maritime law, law of the sea, admiralty law, rules of engagement, and IP law. He has several years of seagoing experience.
-



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Areas of expertise

Legal technology, commercial law, corporate law, regulatory compliance, venture capitalism, and legal department management

Education

- LL.M., in International Legal Practice, The University of Law, London, UK
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- Bachelor of Engineering in Internet Engineering, Brunel University, London, UK

Memberships

Member of the Law Society of England & Wales

Biography

At the time of writing, Khaled is the Chief Legal Officer at Moro, a global digital hub focussed on transformation & operational innovative services. Previously, Khaled was regional general counsel at Aggreko plc. He led the company's legal department into Legal 500's 'GC Powerlist: Middle East Teams 2018' list of the most influential regional legal departments. He was twice cited by The Oath Middle East as a leading GC. Following a successful career as a global commercial manager, Khaled trained as a solicitor at BT plc whose legal department regularly featured within the FT's list of Innovative Lawyers. Khaled enjoys travelling, cycling and raising finance for start-ups, freelancers and SMEs. Khaled lives in Dubai with his wife and two children.



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Areas of expertise

Construction and Infrastructure

Education

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- College of Law, Lancaster Gate, London, UK
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Memberships

- Solicitor, England and Wales (non-practising)

- Solicitor, Hong Kong

Biography

- Chris is a partner in the Hong Kong office of K&L Gates. He has practised in Hong Kong since 1992 and is active in dispute resolution, construction, planning and environmental law, clean energy and carbon finance.
- Chris undertakes commercial dispute resolution matters and focuses his practice in arbitration and mediation. He has acted in some of the largest building and infrastructure disputes in Hong Kong and Asia. He has advised on and handled international arbitrations under the BAC, CIETAC, HKIAC, ICC, PCA, SIAC and UNICTRAL arbitration rules. On the non-contentious side, Chris has assisted developers and contractors with project risk assessments, due diligence, document drafting and negotiations in building, infrastructure, and clean energy and carbon finance projects. He is also one of the few internationally recognised environmental and climate change specialists based in Asia. With his experience in a wide range of industries, projects and dispute resolution, Chris has been involved in the development of cutting edge risk management tools for aviation, banking, construction, energy and transportation sector clients.



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Areas of expertise

GCC VAT; Excise and Customs

Education

Chartered Accountant, Institute of Chartered Accountants of India (ICAI)

Biography

Sunny is a Taxation expert, specialising in the field of Indirect Taxes. He has got over ten years of experience in Indirect Taxes. Since 2017, he is based in Middle East (UAE) and is involved in VAT / Excise implementation projects across GCC including providing post implementation support.

Sunny has got experience working in diverse sectors such as Retail, Hospitality, Shipping & Logistics, Insurance, Media & Entertainment, and Real-estate. He has advised on company specific issues arising during VAT / Excise implementation such as transition management, changes in the contracts, pricing impact, transaction structuring, applying for registrations, etc.

His major skills include leadership and project management to handle large implementation projects for VAT / Excise. He has worked on complex tax opinions and structuring projects including supply-chain optimisation, date of supply for large construction contracts, multiple scenarios for goods supplied from Designated Zones, etc

Sunny is closely involved in filing tax clarifications and reconsiderations including filing objection with Tax Dispute Resolution Committee (TDRC). Through detailed technical submissions, he is successful in getting positive responses from the FTA.

He has got hands-on experience in undertaking VAT and Excise tax compliances and contributes regularly to the print media.



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Areas of expertise

Tax Law; Islamic Finance; Privacy and Data Protection Law

Education

- LL.B, Dr. Ambedkar Law University, Tamil Nadu, India
- LL.M, Adv. in International Taxation, International Tax Centre of Leiden University, Leiden, The Netherlands

Memberships

- Admitted to the bar of State of Tamil Nadu, India

Biography

- Dhana started her practice as a junior lawyer before the Supreme Court of India in the year 2004 assisting on Income Tax, Economic Scams and Custom Duty matters. During her study period in the Netherlands, she worked with IBFD on their publications on Indian Tax Judgements. After completing an LL.M Adv. in International Taxation from the Netherlands, she worked with Deloitte for four years in Rotterdam, Bangalore and Muscat, and then with Dentons for four years in Muscat. She was working with OMRAN, the Oman government's arm for developing Tourism in Oman, and she was the legal adviser for their mixed use waterfront developments.
- Dhana joined Al Hashmi Law in 2017 as the Head of Property, Tax and Project Finance. Dhana has been writing in Islamic Finance News, a daily magazine since 2018 on topics relating to Islamic Finance and Tax. Dhana gives guest lectures at Modern College for Business Studies and is a member of Energy Majlis organized by the Netherlands Embassy in Oman and presents on renewable energy project financing and Renewable Energy Certificates. She is a member of World Pranic Healing Association and is a patron of Katha Organisation in India that promotes reading habits in children under the age of 12 through StoryPedagogy. Dhana lives with her two children in the capital city of Oman.

Notes

1. ^{▲ [p.3]} https://www.lexismiddleeast.com/pn/UnitedArabEmirates/COVID-19_Toolkit/
2. ^{▲ [p.3]} Article 233 of Kuwait Decree-Law No. 67/1980; Article 204 of Qatar Law No. 22/2004; Article 287 of Federal Law No. 5/1985. The latter adds the phrase “Heavenly blight”, e.g. Act of God.
3. ^{▲ [p.3]} Article 386 of Federal Law No. 5/1985; Article 215 of Kuwait Decree-Law No. 67/1980; Article 188 of Qatar Law No. 22/2004. Articles under the GCC Civil Codes outline the exceptions to the general rule of contractual liability, including the force majeure as one of the exceptions.
4. ^{▲ [p.3]} [Article 1218 of the French Civil Code](#)^[7 p.23] provides that “In matters of contractual obligations, there is force majeure when an event occurs that is an obstacle to the performance of the debtor's obligations, provided that it is outside the debtor's control, that it could not be reasonably foreseen when the contract was made, and that no adequate measure could avoid its effects. When the obstacle to performance is temporary, the performance of the debtor's obligation is suspended unless the resulting delay is a ground for termination of the contract. When the obstacle to performance is permanent, the contract is automatically terminated, the parties being free from their contractual duties as described in [Art. 1351 and 1351-1](#)”^[8 p.23].
5. ^{▲ [p.3]} The judge explains that “unforeseeable and unavoidable event, through no fault of the parties, which render the performance of the contract impossible” in Case No. 108/1982 of the Kuwaiti Court of Cassation (Commercial Division), KCC 26/1/1983.
6. ^{▲ [p.3]} Due to the absence of a clear definition in the GCC Civil Codes, elements of force majeure are set by the jurisprudence and the precedents of the Courts of Cassations, and much of the reference made in this regard are the Egyptian and the French laws.
7. ^{▲ [p.23] [p.26]} <https://www.legifrance.gouv.fr/affichCodeArticle.do?idArticle=LEGIARTI000032041431&cidTexte=LEGITEXT000006070721&dateTexte=20161001>
8. ^{▲ [p.23] [p.26]} <https://www.legifrance.gouv.fr/affichCodeArticle.do?idArticle=LEGIARTI000032042212&cidTexte=LEGITEXT000006070721&dateTexte=20161001>
9. ^{▲ [p.3]} See, [Metropolitan Water Board v. Dick, Kerr & Co. \[1918\] A.C. 119 \(H.L.\)](#).^[14 p.23]
10. ^{▲ [p.3]} See, *Électricité de France Paris 4.6.80*, J.C.P.1980.II.19411.
11. ^{▲ [p.3]} See, [Computer & Systems Engineering P.L.C. v. John Lelliott \(Ilford\) Ltd \(1990\) 54 B.L.R. 1, \(C.A.\)](#).^[15 p.23]
12. ^{▲ [p.3]} Sanction: Act of government which have had the greatest practical impact are the sanctions of the kind imposed in 1990 on Iraq and Kuwait and in 1992 on Serbia and Montenegro. The Serbia and Montenegro (United Nations Sanctions) order 1992, S.I. 1992/1302; Licenses: withdrawal or refusal to renew a license. See *Coloniale Import-Export v. Loumidis Sons* [1987] 3 All E.R. 565, at p.575 the seller would be relieved from his obligation if he was not able to provide the export certificate.
13. ^{▲ [p.3]} In German law, the equivalent concept to frustration is construed very broadly to encompasses solely economic factors. See Peter Hay, *Frustration and Its Solution in German Law*, (1961) 10 *American Journal of Comparative Law* 345.
14. ^{▲ [p.23]} https://www.lexisnexis.com/uk/legal/search/enhRunRemoteLink.do?linkInfo=F%23GB%23AC%23PAGE%25119%25YEAR%251918%25&A=0.3402197856142528&lexisReco=true&bct=A&service=citation&langcountry=GB&ersKey=23_T29191385190&backKey=20_T29191385190
15. ^{▲ [p.23]} https://www.lexisnexis.com/uk/legal/results/enhdocview.do?docLinkInd=true&ersKey=23_T29191388294&format=GNBFULL&startDocNo=0&resultsUrlKey=0_T29191388296&backKey=20_T29191388294
16. ^{▲ [p.4]} The Egyptian Court of Cassation Judgment No. 230, 13/11/1958, p. 689.
17. ^{▲ [p.4]} See also Article 258 of Qatar Law No. 22/2004. No such article has been included in Federal Law No. 5/1985.
18. ^{▲ [p.4]} [Jordan v. Norfolk County Council \[1994\] 1 W.L.R. 1353](#).^[21 p.23]
19. ^{▲ [p.4]} See *I.B.M . United Kingdom Ltd. v. Rockware Glass Ltd.* [1980] F.S.R. 335.
20. ^{▲ [p.4]} In [Channel Island Ferries Ltd. v. Sealink U.K. Ltd \[1988\] 1 Lloyd's Rep. 323](#)^[22 p.24], the third proposition laid down by Parker L.J. was that “a party not only bring himself within the clause but must show that he has taken all reasonable steps to avoid its operation, or mitigate its results.”, at p.327

21. ^{▲ [p.23]} https://www.lexisnexis.com/uk/legal/search/enhRunRemoteLink.do?linkInfo=F%23GB%23ALLER%23VOL%254%25PAGE%25218%25YEAR%251994%25&A=0.964196435713128&lexisReco=true&bct=A&service=citation&langcountry=GB&ersKey=23_T29191397344&backKey=20_T2919139
22. ^{▲ [p.23]} https://www.lexisnexis.com/uk/legal/results/enhdocview.do?docLinkInd=true&ersKey=23_T29191400573&format=GNBFULL&startDocNo=1&resultsUrlKey=0_T29191401403&backKey=20_T2
23. ^{▲ [p.4]} For example, the United Nations Convention on CISG does not use the term force majeure but has adopted the concept implicitly. In their books, a party is exempt from liability for a failure to perform any of its obligations if it proves that: 1- the failure was due to impediment beyond its control. 2- that the party could not reasonably be expected to have taken the impediment into account at the time of the contract or to have avoided or overcome it.
24. ^{▲ [p.4]} Article 180 of the Chinese Civil Code states, “the failure to perform the contract due to force majeure or cause damage to others shall not bear civil liability.” Article 117 of the Chinese Contract Law further provides that “[a] party who is unable to perform a contract due to force majeure is exempted from liability in part or in whole in light of the impact of the event of force majeure, except otherwise provided by law. Where an event of force majeure occurs after the party's delay in performance, it is not exempted from such liability...If a party is unable to perform a contract due to an event of force majeure, it shall timely notify the other party so as to mitigate the losses that may be caused to the other party, and shall provide evidence of such event of force majeure within a reasonable period.”
25. ^{▲ [p.4]} Such certificates may not be binding on the Chinese courts either as to the existence of the relevant force majeure or the effect of the non-performance by the affected party. Such certificates, at least, add a level of authenticity when accompanying force majeure claims submitted to foreign counterparties.
26. ^{▲ [p.4]} For instance, in *Cour de Cassation Civ. 7.3.66, J.C.P.1966.II.14878*, the position of the court was that strikes are always foreseeable and thus does not constitute force majeure. However, this principle was changed in France and the view now is whether the strikes was foreseeable when the contract is concluded.
27. ^{▲ [p.4]} Wrong interpretation between “warlike operations” and “war” may lead to the wrong result. See [Clan Line Steamers Ltd v. Liverpool and London War Risks Insurance Association Ltd \[1943\] K.B. 209](#)^[28 p.24], at p. 437
28. ^{▲ [p.24]} https://www.lexisnexis.com/uk/legal/search/enhRunRemoteLink.do?linkInfo=F%23GB%23KB%23PAGE%25209%25YEAR%251943%25&A=0.22997573260298032&lexisReco=true&bct=A&service=citation&langcountry=GB&ersKey=23_T29191404350&backKey=20_T29191
29. ^{▲ [p.4]} Article 249 of Federal Law No. 5/1985 states that “if exceptional events of a general occur which were not capable of being foreseen, and the occurrence of which renders performance of a contractual obligation oppressive, albeit not impossible, for the obligor as it threatens him with exorbitant loss, it shall be permissible for the judge, in accordance with the circumstances, and after weighing up the interests of the two parties, to bring the oppressive obligation back to what is reasonable, if justice so requires. Any agreement to the contrary shall be null.”
30. ^{▲ [p.4]} C.E 30.3.1916, S.1916.3.17, D1916.3.25. the court in this case took the view that it was not in the public interest that this (the streets would be unlit due to increase in price of coal) should happen and ruled thus that the company should pursue to perform the contract and that an appropriate indemnity should be paid.
31. ^{▲ [p.4]} A. von Mehren and J. Gordley, *The Civil Law System* (2nd edn., 1977), pp.545-551.
32. ^{▲ [p.5]} [Woodar Investment Development v. Wimpey Construction U.K. \[1980\] 1 All E.R. 571](#)^[34 p.24] implies that a party does not commit a repudiatory breach by serving a force majeure notice in good faith if the clause, on its true construction, does not apply to the event thought to justify service of the notice.
33. ^{▲ [p.5]} GAFTA 100 prohibits notices to be given by fax.
34. ^{▲ [p.24]} https://www.lexisnexis.com/uk/legal/search/enhRunRemoteLink.do?linkInfo=F%23GB%23ALLER%23VOL%251%25PAGE%25571%25YEAR%251980%25&A=0.9781301106968514&lexisReco=true&bct=A&service=citation&langcountry=GB&ersKey=23_T29191406542&backKey=20_T291914
35. ^{▲ [p.5]} [Davis Contractors Ltd. v. Fareham U.D. C. \[1956\] A.C. 696](#)^[38 p.24], 731 per Lord Radcliffe; *Wates Ltd. v. Greater London Council* (1983) 25 Build.L.R. 1; Treitel, op. cit., 799-803. Contra, [W. J. Tatem Ltd. v. Gamboa \[1939\] 1 K.B. 132](#)^[39 p.24]; [The Eugenia \[1964\] 2 Q.B. 226](#)^[40 p.25], 239 per Lord Denning M.R.
36. ^{▲ [p.5]} See, e.g. [British Mvietonenews Ltd v London and District Cinemas \[1952\] A.C. 166](#)^[41 p.25]; *J. Lauritzen A.S. v. Wijsmuller B.V. (The Super Servant Two)* [1990] 1 Lloyd's Rep. 1.
37. ^{▲ [p.5]} [The Furness Bridge \[1977\] 2 Lloyd's Rep. 367](#)^[42 p.25]
38. ^{▲ [p.24]} https://www.lexisnexis.com/uk/legal/search/enhRunRemoteLink.do?linkInfo=F%23GB%23AC%23PAGE%25696%25YEAR%251956%25&A=0.9764579088944492&lexisReco=true&bct=A&service=citation&langcountry=GB&ersKey=23_T29191408029&backKey=20_T291914

39. ^{▲ [p.24]} https://www.lexisnexis.com/uk/legal/search/enhRunRemoteLink.do?linkInfo=F%23GB%23KB%23VOL%251%25PAGE%25132%25YEAR%251939%25&A=6.83858675094573E-4&lexisReco=true&bct=A&service=citation&langcountry=GB&ersKey=23_T29191409185&backKey=20_T29191409194&recommen
40. ^{▲ [p.24]} https://www.lexisnexis.com/uk/legal/search/enhRunRemoteLink.do?linkInfo=F%23GB%23QB%23VOL%252%25PAGE%25226%25YEAR%251964%25&A=0.39900836121672134&lexisReco=true&bct=A&service=citation&langcountry=GB&ersKey=23_T29191410865&backKey=20_T29191410865&recommen
41. ^{▲ [p.24]} https://www.lexisnexis.com/uk/legal/search/enhRunRemoteLink.do?linkInfo=F%23GB%23AC%23PAGE%25166%25YEAR%251952%25&A=0.4367824639292923&lexisReco=true&bct=A&service=citation&langcountry=GB&ersKey=23_T29191411461&backKey=null&recommen
42. ^{▲ [p.24]} https://www.lexisnexis.com/uk/legal/results/enhdocview.do?docLinkInd=true&ersKey=23_T29191415223&format=GNBFULL&startDocNo=0&resultsUrlKey=0_T29191415225&backKey=20_T29191415225&recommen
43. ^{▲ [p.5]} ["WHO Director-General's opening remarks at the media briefing on COVID-19," 13 March 2020](#)^[44 p.25]
44. ^{▲ [p.25]} <https://www.who.int/dg/speeches/detail/who-director-general-s-opening-remarks-at-the-mission-briefing-on-covid-19---13-march-2020>
45. ^{▲ [p.6]} "Tools and Weapons: The Promise and Peril of the Digital Age", Smith, B., Browne, CA., Penguin Press (2019)
46. ^{▲ [p.6]} ["What is martial law? When will coronavirus tests be widely available? And other answers to your questions about government action on COVID-19", Poynter, 17 March 2020](#)^[47 p.25]
47. ^{▲ [p.25]} <https://www.poynter.org/fact-checking/2020/what-is-martial-law-when-will-coronavirus-tests-be-widely-available-and-other-answers-to-your-questions-about-government-action-on-covid-19/>
48. ^{▲ [p.7]} ["Coronavirus update", The Law Society of Scotland, 19 March 2020](#)^[53 p.25]
49. ^{▲ [p.7]} ["COVID-19 Client Interaction Considerations", The Law Society of Saskatchewan](#)^{[54 p.25][54 p.25]}
50. ^{▲ [p.7]} ^[p.7] .
51. ^{▲ [p.7]} ["Coronavirus \(COVID-19\) advice and updates, 19 March 2020"](#)^[55 p.25]
52. ^{▲ [p.7]} ["COVID-19 FAQs, The Law Society of British Columbia"](#)^[56 p.25]
53. ^{▲ [p.25]} <https://www.lawscot.org.uk/news-and-events/law-society-news/coronavirus-updates/>
54. ^{▲ [p.25]} ^[p.25] <https://www.lawsociety.sk.ca/covid-19-updates/client-interaction/>
55. ^{▲ [p.25]} <https://www.lawsociety.org.uk/support-services/advice/articles/coronavirus-advice-and-updates/>
56. ^{▲ [p.25]} <https://www.lawsociety.bc.ca/about-us/covid-19-faqs/>
57. ^{▲ [p.7]} ["Novel Coronavirus \(COVID-19\) Situation", The World Health Organisation](#)⁵⁸
58. ^{▲ [p.25]} <https://experience.arcgis.com/experience/685d0ace521648f8a5beeee1b9125cd> as viewed on 20 March 2020.
59. ^{▲ [p.9]} The content of this Note was original published in the [K&L Gates Hub](#).^[60 p.25]
60. ^{▲ [p.25]} <http://www.klgateshub.com/details/?pub=The-Legal-Consequences-of-COVID-19-on-Your-Contracts-Force-Majeure-in-Different-Jurisdictions-and-Industries-and-Some-Practical-Guidance-03-02-2020>
61. ^{▲ [p.9]} http://www.xinhuanet.com/2020-02/10/c_1125556153.htm
62. ^{▲ [p.9]} The Second Civil Division of Hubei Provincial High Court, *Reply to Several Questions in Adjudicating Commercial Cases Involving COVID-19 Epidemic* (), 12 February 2020
63. ^{▲ [p.10]} Epidemic (Pathology), Encyclopedia Britannica.
64. ^{▲ [p.10]} Article 77 of the PRC Contract Law; parties have a general right to voluntarily agree to renegotiate and modify the contract.
65. ^{▲ [p.10]} Article 26 of the Interpretation II of the Supreme People's Court of Several Issues concerning the Application of the PRC Contract Law (promulgated on 24 April 2009, effective on 13 May 2009). However, the Supreme People's

Court stated in a subsequent notice that power given to courts thereunder must be exercised judiciously: *Guiding Opinions on Several Questions in Adjudicating Civil and Commercial Contract Disputes in the Present Circumstances* (), 14 July 2009.

66. ^{▲ [p.10]} [Article 1195 of the French Civil Code](#)^[68 p.26], Article 249 of Federal Law No. 5/1985 and Article 171(2) of Qatar Law No. 22/2004
67. ^{▲ [p.10]} *Imprévision* is a civil law principle which may allow the renegotiation or judicial revision of contracts where there is an unforeseeable event or changed circumstance which causes the performance of the contract to become excessively burdensome and/or obviously unfair.
68. ^{▲ [p.26]} <https://www.legifrance.gouv.fr/affichCodeArticle.do?cidArticle=LEGIARTI000032041302&cidTexte=LEGITEXT000006070721&dateTexte=20161001>
69. ^{▲ [p.10]} *Magenta Resources (S) Pte Ltd v China Resources (S) Pte Ltd* [1996] 2 SLR(R) 316 (Contract for supply of USSR origin goods. Whether a certificate issued by the USSR Embassy in Singapore certifying the USSR ceasing to exist was sufficient to satisfy the contractual requirement for a certificate issued by “competent authority at the place where the force majeure event occurred”, so that the FM Clause was properly invoked). Certificates issued by organisations such as China Council for the Promotion of International Trade (CCPIT) may be helpful to prove force majeure. [As at 14 February 2020, the CCPIT has issued more than 1,600 certificates regarding the COVID-19 outbreak](#)^[71 p.26]. As noted above, these certificates may have limited evidential value in international arbitration and litigation unless the force majeure clause specifically provides that such certificates are conclusive proof of a force majeure event. See [Philip Yang: COVID-19 Epidemic and Force Majeure under International Commercial Contracts](#)^[72 p.26].
70. ^{▲ [p.10]} Article 118 of the PRC Contract Law
71. ^{▲ [p.26]} http://www.ccpit.org/Contents/Channel_4324/2020/0216/1240959/content_1240959.htm
72. ^{▲ [p.26]} <http://www.xindalilaw.com/newsitem/278331912>
73. ^{▲ [p.10]} This is different from discharge under the doctrine of frustration.
74. ^{▲ [p.10]} Articles [1218](#)^[7 p.23], [1351](#)^[8 p.23], [1351-1](#)^[75 p.26] of the French Civil Code
75. ^{▲ [p.26]} <https://www.legifrance.gouv.fr/affichCodeArticle.do?cidTexte=LEGITEXT000006070721&cidArticle=LEGIARTI000032035679&dateTexte=&categorieLien=cid>
76. ^{▲ [p.11]} <http://www.klgateshub.com/details/?pub=Coronavirus-Losses-Will-Your-Commercial-Insurance-Policies-Respond-02-27-2020>
77. ^{▲ [p.12]} <http://www.klgateshub.com/details/?pub=Coronavirus-Force-Majeure-Declarations-by-LNG-Buyers-a-Negotiating-Tool-or-a-Legitimate-Case-of-Force-Majeure-for-LNG-SPAs-Governed-by-English-law-02-14-2020>
78. ^{▲ [p.16]} <https://www.mohe.gov.om/userupload/Policy/Data%20and%20Information%20Systems%20Security%20Classification%20Mapping.pdf>
79. ^{▲ [p.17]} https://communications.lexisnexis.com/PoliteMail/default.aspx?page=p_Eb-SDHbUyo4p2fv_F_sw&ref_id=apHcNerMWkKBbElblBRiA
80. ^{▲ [p.17]} https://communications.lexisnexis.com/PoliteMail/default.aspx?page=uhcplLeYFU2H6CLE6baqVg&ref_id=apHcNerMWkKBbElblBRiA
81. ^{▲ [p.17]} https://communications.lexisnexis.com/PoliteMail/default.aspx?page=FXF7V90FHOGmp9Z24QN0JA&ref_id=apHcNerMWkKBbElblBRiA
82. ^{▲ [p.17]} <https://www.lexisnexis.co.uk/blog/covid-19>
83. ^{▲ [p.17]} https://communications.lexisnexis.com/PoliteMail/default.aspx?page=u9lA_Zdq10aSBt22TkQx1w&ref_id=apHcNerMWkKBbElblBRiA
84. ^{▲ [p.17]} https://communications.lexisnexis.com/PoliteMail/default.aspx?page=I8-TMC9CB0CrXr0vyWljQ&ref_id=apHcNerMWkKBbElblBRiA
85. ^{▲ [p.17]} <https://www.lexisactu.fr/>
86. ^{▲ [p.17]} www.lexisnexis.com/en-us/products/lexis-practice-advisor/coronavirus-resources.page

87. ^{^ [p.17]} https://communications.lexisnexis.com/PoliteMail/default.aspx?page=Z8wxs3ulSEy_NuFzo1YjIw&ref_id=apHcNerMWkKBbElblBRilA
88. ^{^ [p.17]} https://bsabh.com/coronavirus_insight_centre/
89. ^{^ [p.17]} <https://www.dlapiper.com/en/europe/services/coronavirus-covid-19/>
90. ^{^ [p.17]} https://www.americanbar.org/groups/departments_offices/abacle/trending-cle/
91. ^{^ [p.17]} <https://www.dentons.com/en/issues-and-opportunities/covid-19-coronavirus-hub>
92. ^{^ [p.17]} <https://www.taftlaw.com/general/coronavirus-covid-19-resource-toolkit>
93. ^{^ [p.17]} <https://www.whitecase.com/coronavirus-hub>
94. ^{^ [p.17]} <https://www.eversheds-sutherland.com/global/en/what/publications/coronavirus.page>
95. ^{^ [p.17]} <https://bracewell.com/content/covid-19>
96. ^{^ [p.17]} <https://www.winston.com/en/resource/coronavirus-client-resource-center.html>
97. ^{^ [p.17]} <http://www.klgateshub.com/categorylisting/?series=%22Responding+to+COVID-19%22>
98. ^{^ [p.19]} www.klgates.com