

LEXIS MIDDLE EAST **LAW ALERT**

تشريعات الشرق الاوسط

March/April 2026

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FEATURE ONLINE ONLY APPROACH

E-commerce in Qatar

PROFILE TECHNOLOGY

Daniela Bartolo of Careem

CONTRACT WATCH

Arbitration clause lessons

A ROUND-UP OF LEGAL, FINANCE AND TAX DEVELOPMENTS ACROSS THE MIDDLE EAST

A NEW CODE: CONTRACT CONCERNS

The UAE Civil Code (Federal Decree-Law No. 25/2025)





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CRITICAL FOCUS

It may seem strange, given the current regional crisis, that this issue of the magazine does not contain any specific news or analysis on that area. This is because we have launched a special complimentary resource toolkit which can be accessed at https://info.lexis.ae/global_crisis_resources/ to help you stay informed during these challenging times. However, we had already decided even before this crisis began to look at a significant change which comes into force in June 2026 - the repeal and replacement of Federal Law No. 5/1985 - the UAE Civil Code by Federal Decree-Law No. 25/2025. This long standing piece of legislation is mentioned in well over 1,000 of the cases we cover in Lexis Middle East. Its replacement has over 1,400 provisions and we had decided in this issue to focus on just one of its main areas - the significant changes it will make to UAE contract law. These include two contract areas which are particularly significant at present - force majeure and hardship. However, for those interested in learning more about the extensive impact of this major new law - on our online site we already have extensive coverage on this law, and have launched a new book series which will cover it in detail in both English and Arabic. The crisis is not the only significant change GCC states are having to adapt to. Some analysts predict the size of the ICT market across the GCC could reach USD 222.37 billion by 2030. We are also seeing legislators and regulators in the region taking proactive steps to ensure the correct legal and regulatory frameworks are in place to safely support the sector's development. In recognition of the increased resulting speed of legal change in this area we also now have a new regular Technology Monitor section in the magazine which we hope will help readers keep up to date with these important developments.

Claire Melvin - Editor

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A NEW CODE: CONTRACT CONCERNS

Malek Al Rifai and Mohammed Basama of King & Spalding look at contract priorities now a new UAE civil code has been issued.

“Federal Decree-Law No. 25/2025 issuing the Civil Transactions Law, will replace the previous UAE Civil Code (Federal Law No. 5/1985) with effect from 1 June 2026,” states Malek Al Rifai.

“This law includes a number of matters companies and boards will have to tackle as a result including: how this new law affects partnerships and professional firms, contracts and remedies (including in areas such as hardship and agreed damages), assignments and receivables.”

“It has also brought with it new time limits and guarantees, as well as changes on security and governing law, and new provisions on pre-contract behaviour.”



Malek Al Rifai
Partner
King & Spalding



Mohammed Basama
Senior Associate
King & Spalding

KEY CHANGES

“From 1 June 2026 Federal Decree-Law No. 25/2025 will become the key law the UAE courts use to answer a number of basic questions on contracts and damages,” Mohammed Basama states. “These will include: ‘Is a contract valid and binding? How should unclear clauses be read, and what happens if performance becomes impossible or extremely burdensome?’”

“It will also cover questions such as when can agreed damages be changed by a court; and when is a party liable for civil wrongs, and what losses can be claimed,” Al Rifai adds. “Sector-specific laws such as the Commercial Companies Law (Federal Decree-Law No. 32/2021), and legislation on financial regulation, agency, employment, real estate and insolvency will continue to apply and still govern many ‘front-of-house’ issues but Federal Decree-Law No. 25/2025 will provide the background rules on contracts,



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obligations, partnerships and security which apply where the contract is silent or where the Code imposes mandatory rules.

“Many of its concepts already existed under the Federal Law No. 5/1985, e.g. good faith, abuse of rights, specific performance and limitation.”

“What Federal Decree-Law No. 25/2025 has done is to modernise and organise them, add more detail in key areas and introduce some new tools the courts can use to rebalance contracts and transactions in defined situations.”

BASIC CONTRACT CONCEPTS

“Federal Decree-Law No. 25/2025 has kept the basic rule that contracts must be honoured but recognises that circumstances can change dramatically in ways which the parties could not reasonably foresee,” Basama explains.

“Article 224 and 236 of Federal Decree-Law No. 25/2025 set out the key hardship and force majeure concepts.”

RELEVANT LEGISLATION

Article 340(2) of Federal Decree-Law No. 25/2025

The court may reduce the amount of the agreed compensation (Liquidated Damages) if the debtor proves that the assessment was exaggerated or that the original obligation has been partially performed.

(Source: Lexis Middle East Law)

HARDSHIP

“If events occur that are exceptional; general (not just affecting one party); and unforeseeable at the time of contracting; and they make performance extremely burdensome and likely to cause heavy loss to one party, a court may reduce that party’s obligation to a reasonable level; or in more serious cases, allow the contract to be brought to an end.”

“Parties cannot exclude this hardship rule in advance,” Al Rifai adds. “Clauses that purport to strip the court of this power will not be effective, although parties can still agree

TIME LIMITS FOR BRINGING A CLAIM

Approach

Federal Decree-Law No. 25/2025 continues the approach found in Federal Law No. 5/1985 that, after specific periods, courts will not hear certain types of claim.

General period

It retains a general 15-year period.

Specific periods

Under Article 429-444 of Federal Decree-Law No. 25/2025 shorter limits apply for certain categories of claim such as periodic payments, professional fees, certain commercial claims and wages.

Guarantees and suretyship

Article 1006 of Federal Decree-Law No. 25/2025 has introduced a key timing rule under which a guarantor may be discharged if a creditor does not take the required legal steps against both the debtor and guarantor within six months after the debt falls due, unless a more specific law applies.

how they will manage hardship situations in practice, e.g. by setting up a negotiation process or an adjustment formula.”

FORCE MAJEURE

Federal Decree-Law No. 25/2025 also treats force majeure separately from hardship,” Basama adds. “If an event makes performance objectively impossible, the corresponding obligations in a bilateral contract may lapse and the contract may terminate automatically. It also addresses partial and temporary impossibility, particularly in contracts where performance is repeated over time.”

UNFAIR CONTRACTS

“Federal Decree-Law No. 25/2025 strengthens the tools courts have to deal with unfair or exploitative contracts,” Al Rifai states. “In addition to existing rules on mistake, misrepresentation and duress, Federal Decree-Law No. 25/2025 also addresses situations where one party clearly takes advantage of another’s weakness, inexperience or urgent need; and the resulting contract terms are grossly one-sided. In such cases, the court can intervene to adjust or even set aside the contract. This reinforces how important it is for companies to engage in fair dealing, have clear records of negotiations and avoid ‘take-it-or-leave-it’ tactics with clearly weaker parties in high-pressure situations.”

REMEDIES

“In addition, Article 331-339 of Federal Decree-Law No. 25/2025 clarify specific performance and compensation mechanics,” Basama adds. “Federal Decree-Law No. 25/2025 confirms that parties can generally insist on performance in kind, if it is still possible. In addition, the Courts may order the defaulting party to perform; authorise the other party to have the work done at the defaulting party’s expense; or order the removal of acts that breach an obligation to refrain from doing something. If performance is impossible or defective, the courts can also award money damages based on the loss and lost profit that are a natural result of the breach.”

AGREED LIQUIDATED DAMAGES

“Parties remain free to agree in advance the amount of compensation which will be payable on specified

breaches,” Al Rifai states. “However, Article 340 of Federal Decree-Law No. 25/2025 has clarified when the courts may change these amounts.”

“For example, if a debtor can show that the agreed sum is clearly excessive or that the obligation has been partly performed, the court may reduce the amount. In addition, if the creditor has contributed to the harm, the court may reduce compensation or decide that no compensation is payable. However, if the debtor has acted fraudulently or with gross fault, it may be possible for the creditor to claim more than the agreed amount.”

PRE-CONTRACT

“There has also been significant change on pre-contract negotiations and disclosure, as Federal Decree-Law No. 25/2025 addresses pre-contract behaviour more directly than Federal Law No. 5/1985 in its provisions on negotiation, consent and misrepresentation,” Al Rifai continues. “In particular, Federal Decree-Law No. 25/2025 imposes duties to negotiate in good faith; requires parties to disclose certain fundamental or decisive information that, if withheld, could mislead the other side; and sets out when failure to negotiate honestly or to disclose key information can give rise to liability. For companies, this may be especially relevant in competitive sale processes; RFPs and tenders; onboarding key vendors, agents or distributors; and the early-stage M&A or joint-venture discussions.”

NEXT STEPS

“As a result of these changes it is important businesses review hardship and force majeure clauses in key contracts to ensure they work with Article 224 and 236 of Federal Decree-Law No. 25/2025 and provide clear steps for renegotiation or adjustment,” states Al Rifai. “They should consider if existing arrangements could be vulnerable to ‘unfair exploitation’ arguments and if additional safeguards or documentation might be needed.”

“They may have to re-calibrate liquidated damages clauses so they are defensible as reasonable estimates of likely loss and structured to account for partial performance, in line with Article 340 of Federal Decree-Law No. 25/2025,” Basama adds. “Termination and acceleration rights should also be checked to ensure they focus on material breaches and support proportionate enforcement strategies. In addition, when it comes to pre-contract negotiations and disclosures, it will be necessary for there to be more discipline around what is said and recorded in negotiations. More structured information-sharing, and clearer internal guidance may also be needed on when withholding information might create legal risk.”

Nabil Issa, Alexander Barker, Sherif Saleh and Husni Al Far also contributed to this article.

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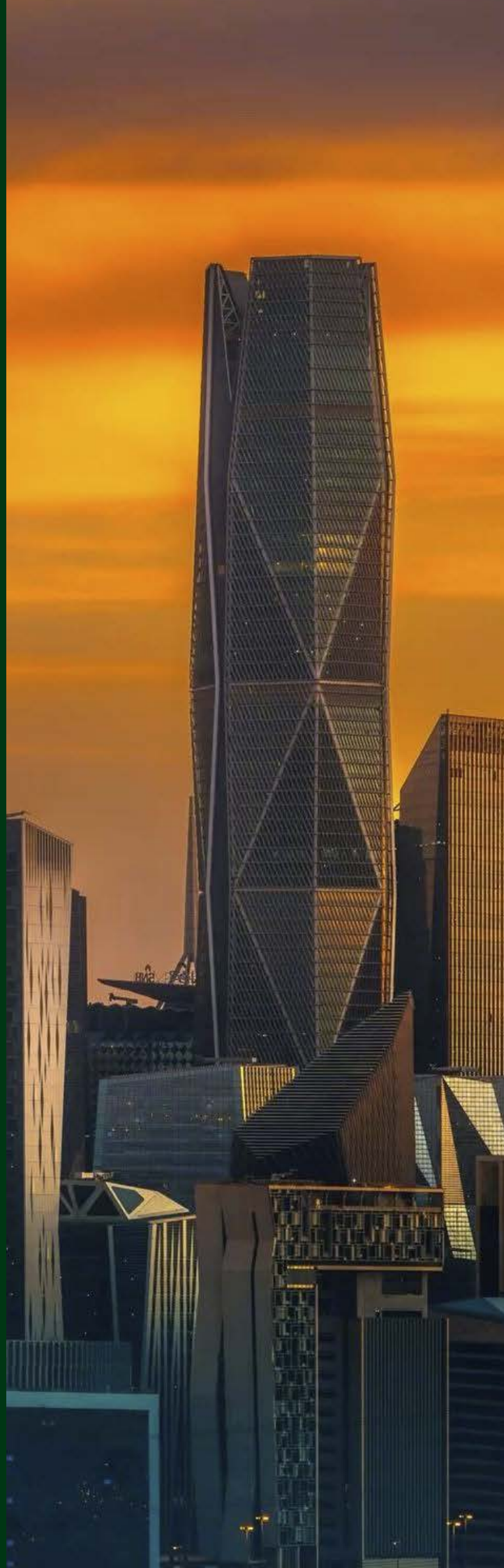
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LEGAL ROUND-UP

COVERING RECENT KEY LEGAL DEVELOPMENTS – REGION-WIDE


UAE

MEDICAL PRODUCTS


 The Emirates Drug Establishment (EDE) has launched a new mechanism under Federal Decree-Law No. 38/2024 on Medical Products, the Pharmacy Profession, and Pharmaceutical Establishments, which will see the UAE obliging pharmaceutical firms to register more than one authorised agent per medical product for the first time. The reform aims to end exclusive-agent control, reduce the risk of supply disruptions during emergencies or operational challenges, and improve the efficiency and resilience of medical product distribution.

DUBAI

FINES AND PENALTIES

 Dubai Law No. 6/2026 On the Violations, Penalties and Administrative Measures in the Emirate of Dubai has been issued in order to establish a unified legal framework for defining, classifying and enforcing administrative violations and penalties across all government entities. The law requires every administrative violation to be explicitly defined in legislation issued by the relevant authority, with clear wording so individuals understand their obligations. In addition, administrative violations must also be classified as either minor, moderate or serious with the classification then guiding the selection of penalties and ensuring proportional enforcement. Government authorities will be able to impose one or more penalties for an offence. These can be written warnings, permanent or temporary closure (for up to six months), cancelling or modifying licences and permits; and temporary or permanent suspension of projects, activities or transactions linked to the violation.


SHARED HOUSING

 Dubai Law No. 4/2026 On the regulation of occupancy and management of shared housing in the

Emirate of Dubai has been issued introducing strict new rules on shared housing. As a result no person or company can designate a unit as shared housing without first obtaining a permit from Dubai Municipality. The law also applies across private development zones and free zones and aims to curb overcrowding, unsafe partitions and informal 'bed-space' rentals. Dubai Municipality will set requirements including occupancy limits, the minimum space per resident, required shared facilities, and areas in Dubai where shared housing is allowed, based on population density and infrastructure capacity. A unified digital platform will manage permits and housing records. The Dubai Land Department will maintain an electronic registry for shared-housing units and will enforce standardised lease-contract requirements for these properties, which will include the number of residents and unit specifications. Fines will range from Dh500 to Dh500,000, with repeat offences within one year leading to the doubling of the fine up to Dh1 million.

QATAR

DIGITAL USUFRUCT SERVICES

 Qatar's Ministry of Justice has launched electronic usufruct services and digital ownership certificates through the Sak app. As a result, beneficiaries can complete all usufruct-related procedures electronically via the Sak app.

SAUDI ARABIA

LABOUR FINES

 A number of updated labour-law penalties, have been introduced in Saudi Arabia including an 10,000 Riyal fine for employing a foreign worker without a valid permit. Employing a child under 15 is also now treated as a serious offence, with fines of up to 2,000 Riyals for establishments employing 50 or

more workers. Retaining an employee's passport or residency permit can now lead to a fine of 3,000 Riyals per worker. In addition, there is a requirement to provide childcare facilities for workplaces with 50 or more women and at least 10 children under six. Employers who fail to comply can face a 3,000 Riyal fine.

GCC VEHICLES

 Saudi authorities have introduced a new rule limiting the stay of GCC-registered vehicles inside the country to no more than 90 days in any 365-day period. This is calculated based on either a consecutive stay or period split across several visits, from the date of entry at any Saudi customs port. These requirements apply to vehicles owned by citizens, expatriates or authorised drivers, but there is an exception for cars rented from licensed establishments in GCC countries.


REGIONAL HQ CHANGE

 Saudi Arabia has introduced a formal exemption mechanism permitting government entities to contract with international companies which do not maintain a regional headquarters in the country. The change announced by the Local Content and Government Procurement Authority, aims to balance Saudi's strict 'Relocation of Headquarters' policy which has been in place since 2024—with the needs of major projects that require specialist technical expertise or strong financial competitiveness. Under the earlier rule, all government bodies, funds, institutions, and affiliated agencies were prohibited from contracting with foreign companies whose regional headquarters were outside Saudi Arabia. Government entities may now request an exemption for specific projects, groups of projects, or defined periods, provided the request is submitted before issuing a tender or initiating direct contracting. The electronic service for submitting these requests went live on the 'Etimad' digital platform in November 2025. Requests

for older tenders or tenders issued outside the platform will continue under the previous method.


KUWAIT

ENERGY DRINKS

 Strict new rules have been introduced in Kuwait on the sale, distribution and marketing of energy drinks by Kuwait Ministerial Decision No. 29/2026. Energy drinks are defined as beverages with at least 80 mg of caffeine per 250 ml alongside stimulants such as taurine and guarana. Under the new rules, these products cannot be sold to individuals under the age of 18, and any beverages which exceeds approved caffeine limits or violate Public Authority for Food and Nutrition standards will be banned from the market. Manufacturers and suppliers must also place clear health warnings on packaging, and restrict sales to cooperative societies and approved outlets operating under strict supervision. The government has also imposed sweeping location-based bans on selling or distributing energy drinks, including at government entities, sports clubs, educational institutions, restaurants, cafés and on delivery platforms.


OMAN

WORKER SAVINGS

 A mandatory savings scheme for expatriate workers in Oman is to start in 2027. Under the scheme employers will have to contribute nine per cent of an employee’s basic salary to a regulated savings programme. Contributions will accumulate throughout an expatriate’s employment and will be accessible when their service in Oman ends. The scheme is expected to replace or complement the traditional end-of-service gratuity system. In addition, under a sick-leave insurance scheme which is launching in 2026, a one per cent salary contribution will be needed. A work-injury insurance scheme which is set to launch in 2028, will also require a one per cent contribution and offer compensation up to 3,000 Rials.

JORDAN

NOTARY PUBLICS

 Amendments to the Notary Public Law (Jordan Law No. 74/1951) in Jordan have been published. As a result of the amendments full legal validity has been granted to digital signatures. Notarial transactions will also be able to be completed electronically using secure audio-visual communication, enabling notarisation to be carried out from any location, including from abroad. The law has also abolished spatial jurisdiction, which means citizens will no longer need to use a specific notary office based on their place of residence or court affiliation. Other changes include expanding notaries’ powers so they can certify affidavits under oath, enable electronic registration and certification of legal notices, and allow asynchronous signing of contracts when parties are not physically in the same place. .

EGYPT

FACTORY LEASING

 Egypt’s Minister of Industry has issued a new decision easing factory-leasing rules in industrial zones there. Egypt Decision No. 73/2026, amends the earlier Egypt Decision No. 374/2025 on the disposal, sale and leasing of industrial land and facilities. The period factory owners must wait before being able to lease their facilities in industrial zones and areas overseen by industrial developers has been shortened. Leasing is now allowed once 100% of the construction work permitted under the building licence has been completed, and there are no building violations. It is also necessary to be able to demonstrate serious project implementation and an operating licence needs to have been obtained. Registration in the industrial register is also needed, the full land price must have been paid and one year of actual operation must have been completed. Investors leasing their facilities must also pay standard fees set by the Industrial Development Authority. Exemptions for approved financial-leasing contracts and for leases or usufruct contracts issued by other competent entities remain from the new time restrictions remain in place.

REGULATORY ROUND-UP

UAE: The mandatory medical fitness test for residency-visa renewal can now be completed from home under a new Emirates Health Services (EHS) service...

Oman: Oman’s Authority for Public Services Regulation (APSR) has introduced regulatory frameworks on risk management and continuity for the electricity and water sector, and water and sanitation sector...

Dubai: A new law Dubai Law No. 3/2026 has been issued to enhance the quality, safety and sustainability of all buildings across Dubai, including those in free zones...

Ajman: Ajman Law No. 2/2026 has been issued establishing the procedures which will apply when moveable property is lost or abandoned...

Dubai: A new public safety law will come into force on 1 June 2026 regulating safety standards at facilities, events, in public spaces and for products...

Saudi Arabia: Maritime license rules have been temporarily suspended in the Arabian Gulf...

Kuwait: Payments can now only be made through approved banking and electronic channels in all private healthcare facilities in Kuwait...

Abu Dhabi: Fast food advertising has been banned across the Emirate...

Saudi Arabia: A ban on poultry and egg imports from 40 countries including Egypt, Iraq, and Palestine has been imposed...

Kuwait: A new feature on the Sahel app allows consumers to submit price complaints directly electronically rather than having to go to service centres...

Lebanon: Land-registry offices cannot register any transfer of ownership of shares in an unbuilt property unless the seller has held the shares for at least 12 full years between the acquisition and sale date...

UAE: A consultation on the Ministry of Human Resources and Emiratisation (MoHRE)’s Alternative End-of-Service Benefits Savings Scheme ended on 28 February 2026...

Lebanon: The Cabinet has approved plans to increase VAT from 11% to 12%...

Oman: New Civil Aviation Authority rules require all drone sellers to be licensed and registration and ownership transfer procedures must be followed before any device is handed over...

LAW MONITOR

RECENT LEGAL DEVELOPMENTS IN THE GCC

SAUDI ARABIA - LABOUR



A ministerial order has been issued reorganising labour-law violations into clearer, activity-based categories. These new categories cover general violations, mining and quarrying operations, maritime employment contracts, operations and maintenance, human-resources and recruitment companies, recruitment offices, domestic-worker regulations, support-services advertising, unlicensed employment and outsourcing, and there are rules governing agricultural workers and private shepherds.

BAHRAIN - COMPANIES



A Shura Council committee has recommended the rejection of a proposal that would require fully government-owned companies in Bahrain to transfer at least 50% of their net profits to the national budget. The proposed amendment to Article 10 of Bahrain Decree-Law No. 39/2002 (the Budget Law) would have targeted major state entities and mandated that half their annual profits be incorporated into the Bahrain state treasury. After consultations with ministries and state-owned enterprises, the Shura Council's financial and economic affairs committee concluded the objective of strengthening oversight over public funds was already ensured through existing legal and accountability frameworks. The committee chairman stated obliging state firms to transfer fixed profit portions could undermine commercial independence and conflict with Bahrain Decree-Law No. 28/2020.

GAZETTE WATCH

UAE Official Gazette No. 814-819 – These gazettes include Ministerial Decision No. 32/2026 on exemption from exclusive dealing agreements and contracts in the digital platform food promotion and delivery services sector.

Saudi Arabia Official Gazettes No. 5142 – 5150 – These gazettes include Saudi Arabia Cabinet Decision No. 662/1447 on the approval of the Saudi Centre for Commercial Arbitration Regulation.

Qatar Official Gazettes No. 2/2026 – No. 5/2026 – These gazettes include Qatar Cabinet Decision No. 3/2026 on the tax benefit resulting from corporate restructuring.

Oman Official Gazettes No. 1632 – 1639 – These gazettes include Oman Decision No. 34/2026 on the risk and continuity of the electricity sector and associated water services.

Kuwait Official Gazettes No. 1775 – 1782 – These gazettes include Kuwait Ministerial Decision No. 93/2026 on the enhancement of the system for the prevention and early detection of communicable and infectious diseases, and the limitation of their transmission.

Bahrain Official Gazettes No. 3858 – 3866 – These gazettes include Bahrain Law No. 7/2026 which has amended Bahrain Decree-Law No. 15/2021 on external auditors.

(Source: Lexis Middle East Law)

OMAN - LENDING



Oman Decision No. BM/2/61/2026 On the Issuance of the Regulation Governing the Practice of the “Buy Now, Pay Later” Activity has been issued in Oman. As a result it is not possible to engage in the “Buy Now, Pay Later” Activity without a license to do so. These Licenses will only be granted to a juristic person established in the form of an Omani company wholly owned by Omanis or jointly with non-Omanis in accordance with the equity participation determined by the Board.

DUBAI - OUTSOURCING



Dubai Law No. 5/2026 On the Regulation of the Outsourcing of Government Services in the Emirate of Dubai has created a unified framework for outsourcing government services to private and non-profit entities in Dubai. Under the new law entities can engage multiple contractors for the same service, but exclusive contracts are banned unless only one bidder exists. In addition, contractors cannot impose fines or administrative penalties beyond those authorised by the government entity's regulations. Contractors must also employ one Emirati for every non-Emirati employee.

FEATURED DEVELOPMENT

Matthew Walker and Randa Shiblaq of K&L Gates LLP explain the Preliminary Real Estate Registry introduced by Qatar Ministerial Decision No. 4/2026.

Qatar Ministerial Decision No. 4/2026 On the Regulation of Preliminary Real Estate Register and the Determination of Its Data and Procedures marks a significant milestone in the implementation of Qatar Law No. 6/2014 Regulating the Real Estate Sector. After this law was issued, Qatar Law No. 5/2024 On the Regulation of the Real Estate Registration followed it, which regulates the registration of real estate transactions and rights and led to a digitalised register being established in Qatar to streamline the real estate registration process. This register includes details of all property transactions that create rights, including establishing, transferring, or removing any ancillary real estate rights, which must also be recorded on the property's title deeds. However, as part of the internal consultation process, the real estate registration department identified a potential lacuna in the treatment of off-plan units and the related transactions and rights. Before Qatar Ministerial Decision No. 4/2026 was issued, there was no dedicated real estate register in Qatar to deal with off-plan units, or their related transactions. There was also no mechanism to file applications and documents pertaining to these units. Therefore, in practice, all dealings and transactions, whether the sale or mortgage of off-plan units were being recorded through side agreements

between real estate developers and purchasers. Obviously, the absence of a specific system risked creating complications, and could result in reduced transparency and limited legal protection for the contracting parties. Qatar Ministerial Decision No. 4/2026 now provides express recognition of transactions and rights relating to off plan units, addressing an important market need in Qatar's growing real estate development sector. The Preliminary Real Estate Registry will maintain specialist records for off plan units, including applications and sales contracts; approved architectural designs; engineering plans and project specifications. Each registered off plan unit will have a detailed record with details of unit area and dimensions; project name; unit number as shown in approved plans; relevant technical specifications; details of owners or co-owners; ownership percentages; any registered rights or transactions affecting the unit; and the issue of Preliminary Title Deeds. Each off plan real estate unit will be issued a preliminary title deed. This will enable owners and co-owners to register key transactions and rights, including sales, mortgages and other rights or interests. It will also provide developers, investors, and buyers with greater protection during the construction phase.

QATAR - MONEY LAUNDERING



Amendments have been made to the Qatar Money Laundering Law Implementing Regulations (Qatar Cabinet Decision No. 41/2019) by Qatar Cabinet Decision No. 8/2026. Article 53 bis of Qatar Cabinet Decision No. 41/2019 has been added providing new powers to the Head of the Financial Information Unit.

KUWAIT - ECOMMERCE




Kuwait's Ministry of Commerce and Industry has issued Kuwait Ministerial Decision No. 27/2026, banning the sale of tobacco, cigarettes, electronic cigarettes and all related accessories through delivery platforms or any other digital channels. Under the new rules, violators may face a range of penalties, including official warnings; temporary administrative closures; and licence cancellations for repeated offences.

TAX AND FINANCE ROUND-UP


COVERING RECENT KEY TAX AND
FINANCE DEVELOPMENTS – REGION-WIDE

UAE

E-INVOICING GUIDANCE

 The UAE Ministry of Finance has issued three important guidance publications on e-invoicing. These include the UAE Electronic Invoicing Guidelines (Version 1.0); Considerations for Selecting an Accredited Service Provider (Version 1.0); and UAE Electronic Invoice Mandatory Fields (Version 1.0). As a result there have been a number of helpful clarifications. The Ministry has introduced a 24-month grace period for VAT groups, which will apply from 1 January 2027. During the grace period, intra-group transactions will not be required to comply with Electronic Invoicing obligations. This will only apply to transactions between members of the same VAT group. It has also been confirmed that non-UAE residents which are registered for UAE VAT will have to implement electronic invoices if they are obliged to issue a tax invoice in accordance with Federal Decree-Law No. 8/2017. The Guidelines have also clarified that self-billed commercial invoices and self-billed commercial credit notes are not in scope of UAE Electronic Invoicing requirements.

R&D AND TAX CREDITS

 Cabinet Decision No. 215/2025 has been issued on R&D Tax Credits for the purpose of the corporate income tax law (Federal Decree-Law No.47/2022). The law explains what is classed as a qualifying R&D entity, activity, expenditure and project for these purposes. Article 2 of Cabinet Decision No. 215/2025 explains the R&D tax credit rate and application, and the conditions for making a claim are covered in Article 3 of Cabinet Decision No. 215/2025. The rules on the use and carry-forward of an R&D tax credit are also explained, along with how claims are made. It applies to Tax Periods or Fiscal Years commencing on or after 1 January 2026. It was issued in the official gazette on 13 March 2026 and came into effect on the date following its publication.


DUBAI

CUSTOMS CORRIDOR

 Dubai Customs has announced a 'Green Corridor' between the emirate and Oman for maritime and air shipments. Shipments will now be diverted through Omani ports to Dubai through a streamlined route. The procedure will work seamlessly with transit declarations first being submitted in Oman, under fast customs procedures, before the shipment is transferred through the Green Corridor. Then, the shipping agent's seal will be applied to Green Corridor containers, verifying the integrity of the goods across inter-border ports until arrival in Dubai. Once at the Hatta Border Crossing, the cargo manifest and bill of lading will be submitted. Finally, shipments will proceed to customs clearance at the relevant centres. Dubai Customs Notice No. 03/2026 and accompanying DP World guidance has established a temporary bonded transit framework allowing containers destined for Jebel Ali Port and Dubai free zones to be transferred by road from Khorfakkan or Fujairah to Jebel Ali without requiring initial customs clearance at the arrival port. DP World will coordinate secure movement and manifest integration. Standard Jebel Ali customs procedures will be completed on arrival.


QATAR

RESTRUCTURING

 Qatar Cabinet Decision No. 3/2026 On the Tax Benefit Associated With Capital Gains Arising From Corporate Restructuring has been issued. As a result subject to Article 4 of Qatar Law No. 24/2018 any capital gains or losses arising from the transfer or exchange of assets by juridical persons is not taken into account, and capital gains of resident natural persons are exempt from income tax, within the framework of corporate restructuring of parent

companies and their subsidiaries and/or companies within the same group, within the limits of a number of types of transactions. These are the exchange of assets within the framework of internal restructuring within Qatar, revaluation of assets for the purpose of contributing them as an in-kind share in exchange for participation in the capital of another company resident in Qatar; with disposal of assets within the framework of a merger or division process within Qatar; for disposal of assets within the framework of corporate restructuring for the purpose of contributing to the capital of a holding company resident in Qatar; or disposal of assets within the framework of corporate restructuring for the purpose of listing on the stock exchange within Qatar. However, if this tax benefit is granted to multinational enterprise groups subject to the Income Inclusion Rule under the Global Anti-Base Erosion Model Rules, and to entities subject to the Domestic Minimum Top-Up Tax, the exemption will only apply if the transfer of assets and liabilities takes place in exchange for equity interests issued by the transferee, or by a person affiliated with the transferee or if in the case of liquidation, the transfer is made through a capital share in the entity to which the assets and liabilities are transferred. In the event of disposal of the transferred assets, the future gain or loss of the transferee is determined on the basis of the historical net book value of the transferor of the assets and liabilities. The transferee must also maintain accounting records supporting the calculation of profit or loss based on the historical net book value of the transferor of the assets and liabilities.


AUDITORS

 The Qatar Ministry of Commerce and Industry has launched a new Digital Auditor Card. The new electronic card contains the auditor's registered details, including accreditation information and validity dates. It is designed to allow rapid and

reliable verification of auditor status without the need for physical certificates. It will also reduce paper-based procedures, and limit forgery or manipulation of professional credentials.

OMAN


TOURIST VAT

 Oman’s Tax Authority has stated the government will implement a VAT refund service for tourists once it has agreed costs and refund percentages with the companies which will operate the new service. However, at present no launch date has been provided for the scheme.

ACTUARIAL SERVICES

 The Oman Capital Market Authority’s Financial Services Authority (FSA) has approved a regulation governing the licensing and supervision of actuarial services firms in Oman. The regulation, has introduced a structured framework for actuarial practice there. The regulation sets out conditions for licensing actuarial firms, clarifies professional requirements for practitioners, and establishes oversight rules designed to ensure standards of accuracy, transparency and compliance within the insurance and financial-services sector. It also outlines obligations for firms in areas including valuation reporting, risk analysis and adherence to internationally recognised actuarial methodologies.

MOTOR INSURANCE

 Oman’s Financial Services Authority (FSA) has made major amendments to the unified motor-insurance policy, adding automatic natural-disaster cover and stricter claims-handling rules. The change which came into force on 19 February 2026 has introduced automatic coverage for material damage caused by natural disasters and weather-related events across all motor-insurance products, including mandatory third-party insurance. There are also new mandatory timelines for settling claims, and new compensation

TAX TREATY UPDATE

Qatar: Qatar Cabinet Decision No. 4/2026 has introduced a new ‘Trusted Entity’ regime allowing certain entities in Qatar to apply withholding tax (WHT) relief under applicable double taxation agreements (DTAs) directly at source on payments made to non-residents.

Oman: A Double Tax Treaty has been signed with Austria.

Qatar: Negotiations on a Double Tax Treaty have begun between Qatar and Canada.


provisions for cases where vehicle repairs exceed specified periods. Detailed regulations on the timelines will be issued separately. Policyholders may be able to opt for cash compensation under clear regulatory controls, with payments calculated on the lowest approved repair quotation and disbursed in two stages.

KUWAIT

COMPLIANCE OFFICERS


 The Kuwait Central Bank has instructed all local banks to obtain prior regulatory approval before appointing a Compliance Officer. Under the new directive, banks must submit a formal request for approval of any nominated candidate in line with Article 68 of Kuwait Law No. 32/1968. Banks must secure advance approval before filling the role to reinforce supervisory oversight and ensure individuals appointed to these positions have the appropriate expertise.

MONEY LAUNDERING

 Kuwait’s Ministry of Commerce and Industry has issued a new anti-money laundering (AML) violation matrix, introducing a structured framework for identifying, classifying and penalising compliance breaches across the commercial sector. The updated matrix is designed to unify penalty standards, close procedural gaps and strengthen Kuwait’s national enforcement for money laundering and combating the financing of terrorism in line with Kuwait Law No. 106/2013. The new matrix has introduced tiered violation categories, expanded reporting requirements and clearer obligations for regulated entities.


EGYPT

PROPERTY TAX

 The Egyptian Ministry of Finance has raised the property-tax exemption for primary residences to eight million Egyptian Pounds under new legal amendments which are aimed at easing financial burdens on citizens. Other reforms include alterations to the rules on capped late-payment penalties, a force-majeure waiver for demolished or unusable properties, and full write-offs of tax debts in cases of ‘extreme necessity’. The authorities will also grant taxpayers the option to settle ongoing property-tax disputes by paying 70% of the disputed amount, waive overpaid taxes, and provide a broad fiscal amnesty for liabilities accrued before the amendments if properties had not been formally surveyed. Other changes include unified tax returns for multi-property owners, expanded rights to contest appraisals electronically, and new compliance incentives such as a 25% discount for primary residences .

TURKEY

CRYPTO TRADE TAX

 A draft fiscal bill has been issued proposing new taxes on crypto currency transactions and luxury goods as part of a broader overhaul of the national tax framework. The bill proposes introducing a 0.3% transaction tax on sales and transfers of digital assets executed through licensed crypto service providers, alongside withholding tax mechanisms for crypto-related earnings. It confirms VAT would not apply to crypto trades to avoid double taxation.

TECHNOLOGY MONITOR

CHANGES IN GCC TECHNOLOGY LAW

CRYPTO MINING

Tom Bicknell and Barkha Doshi of Clyde & Co explain ADGM proposals to make crypto-mining a licensable commercial activity.

The ADGM Registration Authority has issued a discussion paper (Discussion Paper No. 1/2026) and proposed guidance on formalising how crypto mining will be licensed and supervised as a commercial activity conducted in or from ADGM. It has a technology neutral approach. There will be a commercially focused licensing regime, with a framework which has the potential to finally bring structure and predictability to an activity that has rapidly scaled but often without clear supervisory anchors. This means what it covers includes Proof-of-Work (PoW), Proof-of-Stake (PoS), and future technologies.

WHAT IS CRYPTO MINING?

Crypto mining is the decentralised process of validating blockchain transactions and creating new digital coins, primarily using proof-of-work mechanisms. Miners use powerful computers to solve complex mathematical puzzles, securing the network and earn newly minted cryptocurrency (e.g. Bitcoin) and transaction fees as rewards.

REGULATION

Crypto mining will not be a regulated financial service within ADGM and no Financial Services Regulatory Authority (FSRA) authorisation will be required. However, under the proposals entities would have to obtain and maintain an ADGM Registration Authority Commercial Licence for 'Crypto Mining', and comply with ADGM's Commercial Licensing Regulations, Companies Regulations, and other applicable UAE Federal laws. Small

scale, non commercial activity by individuals would generally be out of scope. The proposed guidance confirms that digital assets lawfully generated through mining are recognised as property under ADGM law. As a result, mined assets fall within the ordinary rules of property and commercial transactions. Although taxation is a federal matter and not governed by the Registration Authority, the potential tax implications are also



Tom Bicknell
Partner, Clyde & Co



Barkha Doshi
Senior Associate,
Clyde & Co

noted highlighting the need for early tax and accounting alignment.

Recognising mined assets as property does more than confirm that mining rewards can be owned and transferred, it also creates the foundations for more sophisticated commercial arrangements.

If digital assets are treated as property, operators can structure financing, collateral, and security interest arrangements over predictable future reward flows. This would allow lenders and investors to assess the value and enforceability of those rights with greater confidence.

However, such arrangements only work if the operator can evidence a clear and traceable record of how those assets were generated. This is why consistent valuation methods, and detailed records of activity become essential.

Without well maintained ledgers; capturing timestamps, wallet addresses, and valuation points; counterparties may view the mining operation as opaque or difficult to verify, which can limit funding options or increase the cost of capital. Precise

CRYPTO TOKENS

Amendments to the DFSA Crypto Token regime came into force in January 2026. Firms must determine, on a reasoned, well-documented basis, if each Crypto Token they engage with meets GEN Rule 3A.2.1 suitability criteria, taking into account the nature of the activity, business model and associated risks. The DFSA has also removed the list of Recognised Crypto Tokens, along with previous thresholds and restrictions on direct or indirect investments. Firms can only engage with Crypto Tokens if they have been independently assessed as suitable in line with DFSA requirements.

DEVELOPMENT

Qatar has signed the Pax Silica Declaration, which is a global initiative supported by the USA to promote responsible development and governance of advanced technologies. The initiative aims to strengthen and coordinate trusted supply chains for technology in areas including AI, critical minerals, semiconductors and advanced manufacturing.

record keeping will also reduce the potential for tax disputes where federal tax obligations apply, since regulators and auditors will expect mining entities to substantiate the origin, quantity, and value of mined assets with accuracy.

LICENSING

Applicants, particularly entities conducting larger or more complex mining operations, should expect the Registration Authority to request detailed materials that go beyond basic trade licence filings. These could include detailed operational plans; infrastructure, security, and resilience plans; and on chain disclosure. Under the proposals, mining entities would be required to maintain up to date records of ultimate beneficial

TAX

The UAE Ministry of Finance has issued Ministerial Decision No. 336/2025 designating Dubai's Virtual Assets Regulatory Authority (VARA) as a competent authority for the purposes of Ministerial Decision No. 229/2025. Ministerial Decision No. 229/2025 covers Qualifying and Excluded Activities for the Purposes of Federal Decree-Law No. 47/2022 on the Business and Corporate Taxation. As a result, VARA will be recognised as a competent authority for qualifying activities linked to fund management, wealth management and investment-management services, bringing virtual-asset supervision into alignment with the broader corporate-tax framework.

DIGITAL SAFETY

Oman's Telecommunications Regulatory Authority (TRA) has begun reviewing children's use of social media as part of plans to introduce a new regulatory framework addressing online-safety risks. The initiative will reassess the legal responsibilities of platforms accessed by minors, including potential measures on parental controls, age-verification requirements and oversight obligations for service providers.

CRYPTO ASSET REPORTING

Bahrain has committed to implementing the Crypto-Asset Reporting Framework (CARF) under the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) CARF commitment process. Bahrain has been formally included among the 'second wave' adopters and is expected to undertake its first information exchange under the initiative in 2028.

AI

The QICDRC Courts have issued Practice Direction No. 1/2026 on the use of AI in courts. AI in this context refers to computer systems able to perform tasks normally requiring human intelligence. This follows a case in the courts where use of AI led to a lawyer submitting documentation with false case citations.

SIM CARDS

Egypt's National Telecom Regulatory Authority (NTRA) has announced there will be a new child-specific SIM-card system there designed to tighten online-safety controls for minors. The system will allow parents to activate dedicated mobile lines that automatically block pornographic websites, violent content and tools used to bypass restrictions such as VPN applications. It will also introduce regulatory oversight for electronic games which involve open interaction or potentially harmful content. The move is part of a wider legislative plan that includes age-rating rules for digital content, and defined penalties for non-compliance.

ownership (UBO), governance, and corporate structure with the Registration Authority, and promptly notify them of material changes. Where services are offered to third parties, the Registration Authority would expect clear, accurate, and accessible information on terms of service, fees, risks, and any handling of client assets. The Authority would also maintain a public register of licensed entities and may publish anonymise, aggregated sector data.

SUPERVISION

It has been proposed that supervision should be risk sensitive. The proposed Registration Authority tool includes periodic reporting, thematic reviews, third party audits, and onsite inspections,

including potentially unannounced ones and, where applicable, also at overseas locations managed from ADGM. In addition, the proposed enforcement options would range from warnings and remediation directions to financial penalties and licence suspension or revocation. The proposed requirements, range from beneficial ownership transparency and rigorous governance standards to operational resilience, cybersecurity expectations, and risk based oversight. They reflect a deep understanding of the innovation and vulnerabilities which are inherent in mining operations. The draft guidance has also addressed a long standing industry gap by clarifying how entities headquartered in the jurisdiction should manage and supervise their

global mining portfolios, reinforcing the need for consistent standards across borders. These developments should be a significant step towards aligning global mining operations with mature regulatory principles while preserving space for responsible technological evolution. For serious operators in this field, the proposals offers legal certainty on asset status, a credible licensing route, and a robust platform for regional or global headquarters balanced by heightened expectations on governance, security, disclosure, and cross border oversight. Taking proactive preparation steps during this consultation period should help ensure market participants are ready to meet, and help shape, the final standards. The Consultation was open until 20 March 2026.

DIGITAL CHILD SAFETY

Dino Wilkinson of Baker McKenzie looks at the impact of one of the first laws in the region to create a dedicated digital child safety framework.

“Federal Decree-Law No. 26/2025, On Child Digital Safety came into force on 1 January 2026, and is one of the first legislative instruments in the Middle East dedicated specifically to protecting children in digital environments,” states Dino Wilkinson. “It signals a move towards heightened accountability for digital service providers, and introduces broad principles aimed at mitigating harmful digital content, enhancing data protection, mandating age-verification, and implementing proactive governance and monitoring obligations. There is however a one year grace period and affected entities have until January 2027 to achieve full compliance. Children are increasingly participating in digital ecosystems which provide them with valuable opportunities in areas including education, social engagement, and entertainment. However, these environments can also expose them to heightened risks, in areas including privacy violations, cyber-bullying, and sexual exploitation. Therefore,

legislated child digital safety frameworks play a critical role in establishing enforceable standards, promoting age-appropriate online environments, and imposing obligations on the stakeholders who are best positioned to mitigate harm.”

“There is some cross-over between this new law and other UAE laws,” Wilkinson continues. “For example, the issue of Federal Decree-Law No. 26/2025 coincided with the issue of the new UAE Civil Code (Federal Decree-Law No. 25/2025) which reduced the age of majority in the UAE from 21 to 18 years old, which means a ‘child’ is defined as any person under the age of 18. In addition, Platforms and advertisers are also still required to comply with the Media Regulation Law (Federal Decree-Law No. 55/2023) and its Implementing Regulations (Cabinet Decision No. 68/2024) which identify ‘upholding children’s rights in accordance with the legislation in force in the State’, as one of the core media content standards.

SCOPE AND APPLICATION

“Federal Decree-Law No. 26/2025 applies directly to ‘Platforms’ that means any digital platform or entity operating within the UAE, and those operating outside the UAE if their services are directed at UAE users,” states Wilkinson. “The term ‘directed’ has not been further defined, but the expected implementing regulations may provide further guidance on this. However, the definition of ‘Platform’ is broad and includes social media networks, streaming services, e-commerce platforms, gaming services, smart applications, search engines and websites.”

“It also applies to Internet Service Providers (ISPs),” Wilkinson continues. “ISPs licensed under the UAE Telecommunications Law (Federal Decree-Law No. 3/2003) are expressly included in the scope of the legislation. It also places specific obligations on parents and legal guardians.”

“Parents and guardians are required to monitor children’s digital activities using parental-control tools; prevent children from accessing age-inappropriate content; refrain from exposing or exploiting children in ways that compromise their safety, privacy, or dignity; and also report child sexual abuse content (CSAM) or harmful content which their children encounter. The implementing regulations are expected to clarify the extent of these obligations and the mechanisms for enforcing them.”

PLATFORMS

“At present Federal Decree-Law No. 26/2025 has established high-level principles for Platforms but the implementing regulations are expected to elaborate on these,” Wilkinson states. “However, there are a number of key obligations Platforms will need to be aware of.”

“Firstly gambling and commercial gaming Platforms will be prohibited from allowing children to access online commercial games (including via advertising and promotion). In addition, both digital Platforms and ISPs will need to put in place the necessary technical measures to ensure compliance with this prohibition.”

“Child data privacy and protection is also important,” Wilkinson adds. “Processing the personal data of children under 13 is prohibited unless explicit caregiver consent has been obtained, data usage has been explained to the child and caregiver via a privacy policy, access is strictly limited, and data is not used for targeted advertising or commercial profiling. However, Platforms used for educational or health purposes may obtain approval for specific exemptions.”

“Another important requirement is age verification,” Wilkinson states.

“Platforms must introduce age-verification mechanisms which are tailored to their risk

classification and the impact of their content on children. They must also implement blocking and filtering tools, content classification measures and controls on targeted advertising.”

“Platforms must also provide tools for caregivers to set daily usage limits, manage children’s accounts, and to enable them to monitor their activities. They are now required to maintain accessible reporting mechanisms which users can use to flag CSAM and other harmful content.”

“Another change is that they must disclose their policies on user engagement and content, and periodically report to the relevant authorities on measures being taken to protect children from harmful digital content and on compliance with obligations under Federal Decree-Law No. 26/2025,” Wilkinson explains. “They must also report CSAM or harmful content to the competent authorities, as well as information on the entities or individuals involved. A forthcoming risk-classification

system – which is based on criteria including the type of platform, content, scale of use, and impact – will influence the level of obligations imposed on each platform. However, until the system is issued, entities with high levels of child engagement should expect stricter compliance expectations.

ISPS

“ISPs are required to implement content filtering systems which are consistent with the national policies on harmful content,” Wilkinson states. “They must adopt measures to ensure safe use of services, including requiring caregivers to sign the terms of service and must offer monitoring and supervisory tools to enable them to oversee children’s access to online content. They also have a number of new reporting obligations, including reporting CSAM or other harmful content to the relevant authorities, and providing information on the entities or individuals involved.”

ENFORCEMENT

“The UAE’s Telecommunications and Digital Government Regulatory Authority (TDRA) will oversee the implementation and enforcement of Federal Decree-Law No. 26/2025 supported by a Child Digital Safety Council chaired by the Minister of Family,” Wilkinson states.

“The Council will be tasked with coordinating national efforts on child digital safety. Platforms will also have to cooperate with the TDRA and the other competent authorities, participate in policy development, and support awareness initiatives. It is important to note that non-compliance may result in administrative measures including blocking, closure, or other sanctions, and a dedicated regulation outlining the penalties is anticipated.”



Dino Wilkinson
Partner
Baker McKenzie

ONLINE ONLY APPROACH

Ahmed Jaafir, Joyce Abi Abboud and Faris Al-Dabbas of Al Tamimi & Company explain new licensing requirements under Qatar Ministerial Decision No. 25/2026 for those undertaking e-commerce without a physical store.

“Qatar Ministerial Decision No. 25/2026 On the Determination of the Terms and Conditions for Conducting Commercial Activities Through Websites that Do Not Require a Physical Business Premises, has introduced a new formal licensing framework for conducting e-commerce activities in Qatar without a physical store,” states Ahmed Jaafir of Al Tamimi & Company. “These businesses will be regulated by the Qatar Ministry of Commerce and Industry (MoCI) going forward, and this decision has set out clear registration requirements. This new law was issued on 15 March 2026 and came into force on 16 March 2026.”

WHAT IS IN SCOPE?

“For the purposes of Qatar Ministerial Decision No. 25/2026, ‘e-commerce’ is the sale and purchase of goods or the provision of services through a website, and ‘commercial activity’ is defined as any activity that may be conducted through websites in accordance with an e-commerce license,” Faris Al-Dabbas explains. “Under Qatar Ministerial Decision No. 25/2026 a ‘website’ is then defined broadly as any system or technology that relies on technological tools to facilitate communications or transactions between parties, including electronic means and social media platforms”.



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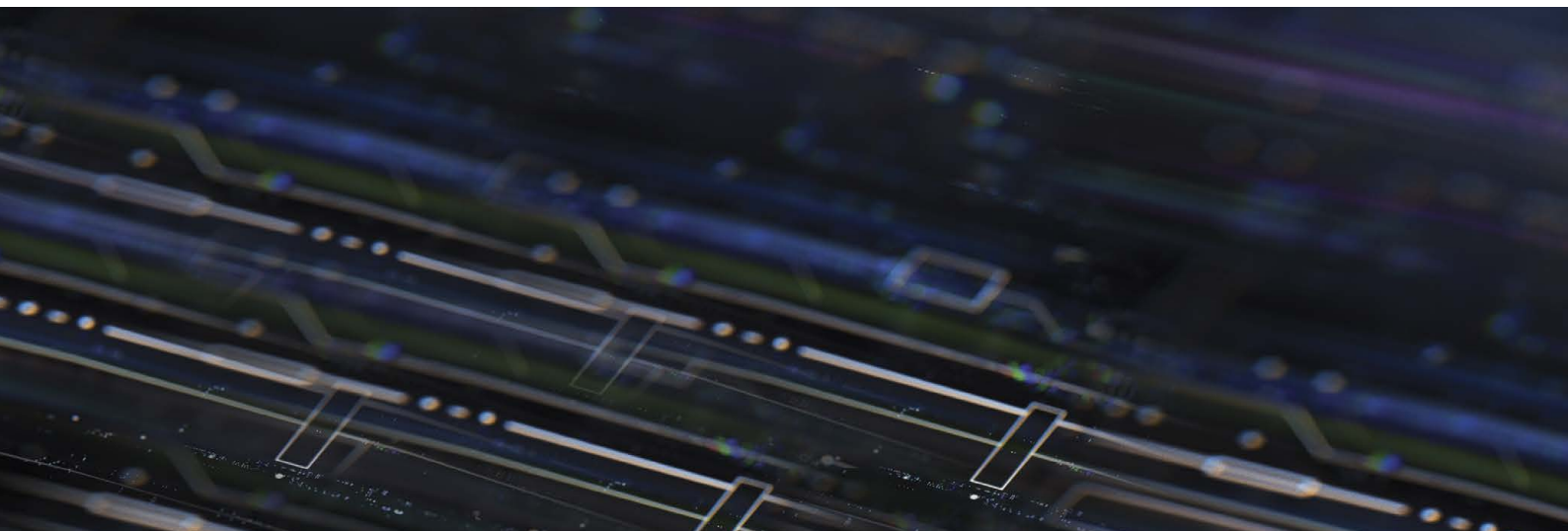
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OTHER RELEVANT LEGISLATION

Qatar Decree-Law No. 16/2010 On the Promulgation of the Electronic Commerce and Transactions Law

This law applies to transactions between parties who agree to conduct those transactions using electronic communication. It refers to electronic transactions being any deal, contract or agreement concluded or performed, in whole or in part, through electronic communication. Article 51-59 of Qatar Law No. 16/2010 provides specific provisions designed to ensure consumer protection in electronic commerce and transactions.

Qatar Law No. 8/2008 On Consumer Protection

This law provides details of consumer rights and supplier obligations. These include the right to health and safety on the ordinary use of the goods and services as well as the right to obtain valid information and data about the goods and services bought, used or provided. Consumers are entitled to receive fair compensation for any damages caused to them or to their properties as a result of purchase or use of goods or provision of service. Every agreement to the contrary is invalid. Suppliers are liable to return the good, refund their value, replace or repair them for free if any defect in them is detected, or if the goods do not conform to the prescribed standard specifications or to the purpose for which the contract was concluded.

Qatar Ministerial Decision No. 68/2012 Qatar Law Executive Regulations to the Qatar Law No 8/2008 on Consumer Protection

This law states the consumer has the right to choose either to repair, replace or return defective goods while recovering the paid value, taking in consideration, on exercising this right, the type and nature of the defective good, the type of defect and the time period during which the consumer used the goods before discovering the defect and the period necessary for the repair. In all cases, if the period necessary to replace or repair the goods exceeds 15 days, the provider must provide a substitute to the consumer without having to pay, until the replacement or repair of the defective goods.

(Source: Lexis Middle East Law)

“However, Qatar Ministerial Decision No. 25/2026 does not apply to transactions which are conducted through websites involving the sale of products or services for personal use, provided that these transactions do not involve commercial quantities or are not carried out as part of a commercial activity,” Joyce Abi Abboud continues.

“The new Ministerial Decision appears to apply primarily to entities which are registered with the MoCI, as applicants for these licenses are required to hold a commercial registration issued by the MoCI.”

“As a result, businesses which are established under alternative regulatory regimes (for example, under the Qatar Financial Centre (QFC) or other free zones) may fall outside the direct scope of the Qatar Ministerial Decision No. 25/2026,” Jaafir states.

“However, this position should be assessed on a case-by-case basis depending on the nature of the activities which are conducted and the manner in which they are offered within the State of Qatar.”

PERMITTED ACTIVITIES

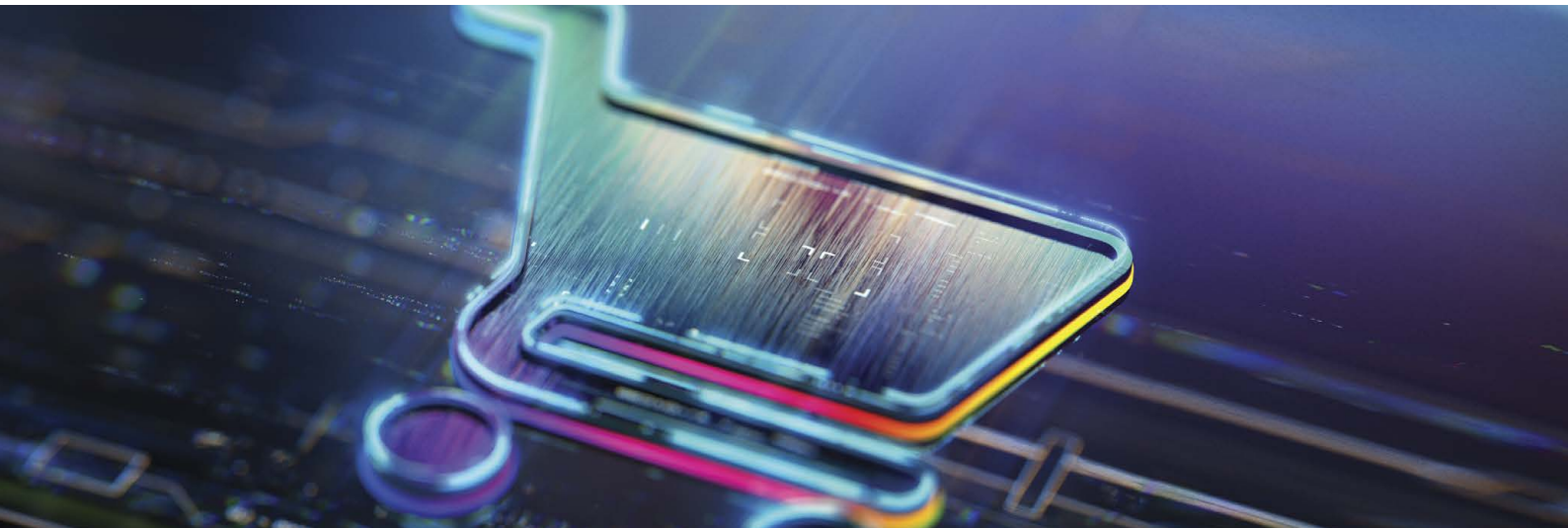
“The specific commercial activities which can be carried out through e-commerce will now be determined based on a list proposed by the competent MoCI department,” states Abi Abboud.

“This will be subject to the approval of the relevant authorities responsible for regulating the nature of such activities and will require the Minister’s final approval. The approved list will be published on the MoCI’s official website.”

LICENSING REQUIREMENTS

“Qatar Ministerial Decision No. 25/2026 states that commercial activities cannot be carried out by a business of this type unless an e-commerce licence has first been obtained from the competent MoCI department and the required fees have been paid,” Al-Dabbas states.

“However, in order to apply for an e-commerce license it is necessary to comply with a number of specific conditions,” Abi Abboud states. “The first of



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these is that applicants must be registered with MoCI’s commercial registry.”

“The commercial activity the applicant wishes to undertake online must also be specified in the application,” Jaafir continues. “In addition, where applicable, the applicant will have to obtain any relevant licenses or approvals which would be required for the specified commercial activity.”

“They also have to identify the website through which the commercial activity is to be conducted,” Al-Dabbas explains.

“In addition, if the business intends to conduct their commercial activities through multiple websites, a separate license will need to be obtained for each of those websites. It is also important to note that approval will be needed from MoCI if there are any changes to the e-commerce license.”

CONSUMER PROTECTION REQUIREMENTS

“A key feature of Qatar Ministerial Decision No. 25/2026 is the way it emphasises that consumer protection requirements apply equally to online commercial activities,” Abi Abboud states. “Once approval has been granted license holders must meet a number of other requirements designed to improve consumer protection. For example, their electronic platform must clearly display a number of specific details including their commercial registration number and e-commerce license number. There must also be listed customer service contact details, including a telephone number and email address. Details of the products and services offered must also be clearly listed on their platform, along with the return and exchange policy.”

“There must also be information on complaints handling and consumer protection information. It is also necessary that these platforms provide their customers with electronic payment options.”



Ahmed Jaafir
Partner, Al Tamimi & Company



Faris Al Dabbas
Associate, Al Tamimi & Company



Joyce Abi Abboud
Associate, Al Tamimi & Company

NEXT STEPS

“As a result of this new law, businesses which carry out e-commerce activities in Qatar but do not have a physical store there should be taking steps to assess whether they are covered by this new law,” states Al-Dabbas. “It will also be important for them to monitor the MoCI list of approved e-commerce activities. If required to do so they will have to apply for one of these new licenses, and before they do this, may wish to consider if there are any new activities they might be rolling out in the near future,” Jaafir adds. “They will also have to ensure their platform complies with

the applicable disclosure, payment, and other legal or regulatory requirements. Those operating through multiple websites may also want to assess, given additional e-commerce licensing requirements for each site, if they wish to do going forward.”

RELATED LEGISLATION

Article 53 of Qatar Decree-Law No. 16/2010

Any electronic communication having the content of an e-commerce service of commercial nature, or part of it, provided by the service provider, shall satisfy the following conditions:

- 1- Be clearly identifiable as a commercial communication.
- 2- Clearly identify the person on whose behalf the commercial communication is initiated.
- 3- Offers and contests of promotional nature shall satisfy the following:
 - a. They shall be clearly and accurately identified.
 - b. They shall clearly identify whether they include any discounts, bonuses or gifts.
 - c. The participation conditions to be met shall not be of misleading or deceptive nature and shall be set out clearly without ambiguity, and to be easily accessed.
- 4- They shall not violate public order or public morals.

(Source: Lexis Middle East Law)



CASE FOCUS

Case No Trafigura PTE Ltd v Gupta DIFC Case No. 001/2025 issued on 22 September 2025

Jurisdiction DIFC

Court DIFC Court of Appeal

Recommended by Sadique, Mohd, Al Aidarous Advocates and Legal Consultants

WHAT IS IT ABOUT?

This case involved an appeal of an order granting a freezing order which was designed to support foreign court proceedings. No relevant assets were held in the DIFC.

Dubai Law No. 2/2025 On the Dubai International Financial Centre Court (which repealed and replaced Dubai Law No. 12/2004 (the Judicial Authority Law) and DIFC Law No. 10/2004 (the DIFC Court Law) had been designed to consolidate and codify the DIFC Courts' existing enforcement jurisdiction.

There had been questions the DIFC Courts had already considered on the interpretation of the old law, including whether it applied to interim measures such as freezing orders in support of foreign court proceedings.

A key question was the DIFC Courts' jurisdiction which in the new law was covered in Article 15(4) of Dubai Law No. 2/2025 where the English text referred to proceedings: 'seeking suitable precautionary measures within the DIFC'.

The question of a translation problem was raised. The controlling Arabic version, used the term 'al an yatimm' translated as 'provided that suitable precautionary measures are taken within the DIFC'. This created an express condition precedent. The interpretive difficulty stemmed not from 'within the DIFC', which existed in the previous legislation, but from this newly introduced conditional wording.

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It was argued that Article 15(4) of Dubai Law No. 2/2025's conditional language had imposed a territorial restriction. The Court of First Instance judge had agreed, and read it as limited by Article 14 of Dubai Law No. 2/2025. This confined jurisdiction to matters with a direct DIFC connection.

This would not have been the case where there were no relevant assets in the DIFC and the freezing order was to support foreign not DIFC Court proceedings. At First Instance it was stated that Dubai Law No. 2/2025 'introduces a new administration of enforcement that requires an asset, or something akin to an asset, to exist within the DIFC' and that case law based on Dubai Law No. 12/2004 and DIFC Law No. 10/2004 should not be applied. The successful appellants had also admitted that there were 'uncertainties arising from the drafting of Dubai Law No. 2/2025, which might be said to call into question their entitlement to the interim relief sought'.

WHAT WAS DECIDED?

The Court of Appeal did not view the words 'provided that' as a condition precedent and saw it as 'a connecting term'.

It affirmed jurisdiction under Article 15(4) of Dubai Law No. 2/2025 irrespective of asset location and treated it as a free-standing provision but the judgment did not explain how Article 15(4) of Dubai Law No. 2/2025 could stand free of Article 14 of Dubai Law No. 2/2025 when the latter governs 'exclusive jurisdiction' in the same section, which effectively detached Article 15(4) of Dubai Law No. 2/2025 from the law's internal architecture.

The Court also compared Article 15(4) of Dubai Law No. 2/2025 to Article 7(6) of Dubai Law No. 12/2004 claiming both contained the wording 'within

the DIFC’ and conveyed the same jurisdictional reach. Article 7(6) of Dubai Law No. 12/2004 governed the execution of foreign judgments which were already recognised, while Article 15(4) of Dubai Law No. 2/2025 concerned precautionary measures before any judgment exists.

By treating both provisions as equivalent, the Court had effectively merged these distinct powers, implying the same test applied before and after a judgment, even though the law treats them as separate stages.

The Court of Appeal relied substantially on purposive interpretation, emphasising constructions such as ‘supporting the rule of law in transnational trade and commerce’ should be ‘preferred’.

WHY IS THIS IMPORTANT

This principle was sound, but its prominence suggested textual analysis of the law alone did not decisively resolve the question. The Court of Appeal upheld the DIFC’s conduit jurisdiction under Dubai Law No. 2/2025 through careful reasoning.

The DIFC’s conduit of jurisdiction enables the DIFC Courts to recognise and enforce foreign judgments, arbitration awards and interim measures to support foreign proceedings, even when the dispute has no geographical connection to the DIFC.

It allows parties to use the DIFC as a gateway to enforce judgments, orders and awards against assets elsewhere in the UAE. However, this case has also illustrated how Dubai Law No. 2/2025’s restrictive drafting has already prompted significant litigation. Legislative clarification, by official guidance or amendment to legislation would help to ensure this consolidation delivers true certainty rather than further contention..

Case No Mohammed Afzal Hossain v Gulf Insurance Group BSC [2025] QIC (F) 56 issued on 6 November 2025

JurisdictionQFC

Court QFC Court of First Instance

Recommended by Umar Azmeh, Registrar - QICDRC

WHAT IS IT ABOUT?

A Claimant was injured in May 2019 in an accident involving a motor vehicle insured by the Defendant which was caused by the negligence of the driver of that vehicle. The Claimant alleged that, because of his injuries, he was permanently disabled and suffered a loss of income as well as further damage through pain, suffering and loss of amenity.

The claim was for a total of QAR 4,000,000. However, in 2023, the Claimant brought an action against the same Defendant which arose from the same cause of action relied upon. That 2023 case concluded with a Settlement Agreement executed on 24 January 2024 in the sum of QAR 150,000

in “full settlement” of the case. Upon enquiry by the Registrar as to the effect of the January 2024 agreement, the Claimant’s submission was that the claim was for additional damages which arose after the 2023 claim, and which therefore purportedly did not form part of the Settlement Agreement.

WHAT WAS DECIDED?

The case was referred to the First Instance Circuit by the Registrar prior to the Defendant being required to file and serve a Defence. As a matter of law, the effect of settlement is no different from *res judicata*: both these legal principles are aimed at providing finality in litigation. Another concomitant principle aimed at the same goal is the “once and for all” rule, according to which a Claimant is obliged to claim all their loss arising from the same cause in one action. The case was struck out before the Defendant was compelled to file a Defence; allowing the matter to proceed would be a wasteful exercise in terms of both time and money.

WHAT WAS DECIDED?

This case raises several interesting issues. First, it demonstrates how the practices of the QFC Court are fully supportive of the Overriding Objective in Article 4 of the Rules and Procedures to deal with all cases justly. Given the clear bar to proceedings in the Settlement Agreement, the matter was referred to the First Instance Circuit for determination of this preliminary issue rather than compelling the Defendant to file and serve a Defence. Importantly, the Claimant was given an opportunity to make submissions on the issue of whether the Settlement Agreement precluded the case from continuing. This process saved the time and money of both parties and the Court, whilst containing clear protections for the Claimant by allowing submissions before a judicial determination. Second, the case demonstrates the agility of practices before the QFC Court through the Registrar referral mechanism which contributes to the swift and just disposal of cases in appropriate circumstances (other examples of this can be seen in relation to litigation restraint orders (RE Practice Direction No. 1 of 2024 (Litigation Restraint orders)) in the Matters of Amberberg Limited and Mr Rudolfs Veiss [2024] QIC (F) 24); *res judicata* (Marilon QFZ LLC v Dalba Engineering & Projects Co Limited and another [2023] QIC (A) 12); and contempt of court actions (Jonathan David Sheppard v Jillion LLC [2025] QIC (E) 3)). Third, the “once and for all” rule is a South African law principle, and the Judge in this matter was from South Africa. This demonstrates the value of the diverse judiciary at the QICDRC. There were judges from 11 jurisdictions at the time of writing, encompassing both civil and common law which allows a rich jurisprudence to develop drawing on principles from across the globe.



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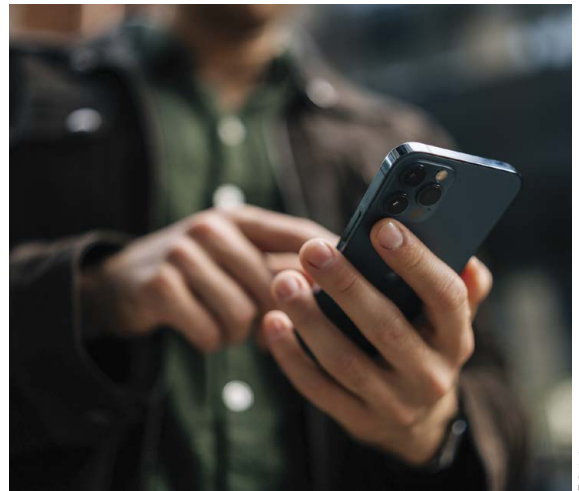
Daniela Bartolo, General Counsel, Careem explains how growth at pace has required them to rethink how they approach compliance.

YOUR BACKGROUND

I am originally from Malta, and began my legal career in private practice before moving inhouse. An early shift into the telecom sector sparked a deeper interest in technology and how legal teams can enable complex, tech-driven businesses to grow responsibly. I have a background in law and business, and have deliberately built on that foundation through further study. I see real value in combining structured, formal learning with the complexity and pace of advising a high-growth, multi-market business. This mix helps ensure that legal advice is both grounded and forward-looking.

YOUR FIRM

Careem is a pioneering 'Everything App' - a mobile application offering multiple digital services to customers while providing flexible earning opportunities. Across the greater Middle East, our services simplify how people move around, order food and groceries, manage payments, and handle other areas. It was founded in 2012 and since then has created earning opportunities for over 3.5 million Captains (or drivers and delivery partners), simplified the lives of over 75 million customers, and built a platform that enables drivers and delivery partners to thrive and entrepreneurs to scale their businesses. Our platform is available in nine countries. I joined Careem almost eight years ago, and since then the team and I have supported the business through multiple phases of expansion - from ride-hailing to becoming the region's leading multi-service platform. This has required us to build for scale, and embed governance early on. We also have to stay close to the business as it evolves. In 2019, Uber acquired Careem's ride-hailing business in a landmark \$3.1 billion transaction. I was not the General Counsel at the time but supported key aspects of the transaction. In these kinds of deals, what stands out most is what follows the closing. In many ways, closing is just the first step - the real, lasting work comes after and legal leadership has a role in helping the business navigate a new stakeholder environment, shape new governance, and protect the core of what makes the acquired business, in this case Careem, successful. It was a genuinely positive chapter which brought



new colleagues, fresh perspectives, and important learnings that continue to influence how I approach change and complexity today. The creation of Careem Technologies was one of the most complex transitions we have taken on. In 2023, following a USD 400 million investment by e&, we carved out Careem's Everything App business into a standalone entity, with e& as majority shareholder and Uber retaining a significant stake. It was not a greenfield spin-out. We separated a ten-year-old business, with multiple verticals operating across several markets. We had to set up new governance, board, and operating structures, transfer assets and licences, align two strategic shareholders, and keep the platform running throughout. It was a cross-functional effort. From a legal perspective, it took structure, pace, and coordination - all aimed at protecting continuity, and setting the business up for its next stage of growth. The Everything App offers over 20 different services across our core markets. We have partnered with regulated financial institutions to expand the Careem Pay offering, with international remittances now live across 39 countries. We have scaled our B2B delivery services, helped build out an extensive dark store network, and continued to diversify the Careem Platform's footprint. That pace of growth has brought new complexity and required us to rethink how we approach Safety, Security, and Compliance. Each new vertical has come with its own set of risks, regulatory touchpoints, and operational

PRACTITIONER PERSPECTIVE



Shabnam Karim
Partner, Norton Rose
Fulbright (Middle East)
LLP

Shabnam Karim of Norton Rose Fulbright (Middle East) LLP explains the latest legal developments on self-driving vehicles in Dubai.

Dubai Administrative Decision No. 939/20205 issued the Implementing Regulations for Dubai Law No. 9/2023 On Regulating the Operation of Self-Driving Vehicles in the Emirate of Dubai. It defines six categories of autonomous vehicle which are now authorised to operate in Dubai. These are light vehicles for passengers or freight accommodating up to 13 seats; heavy freight vehicles; and public buses classified as either light buses for 14 to 26 passengers or heavy buses carrying more than 26 passengers. The framework also covers light and heavy equipment (wheeled or otherwise), and self-driving motorcycles. This wide-categorisation reflects Dubai’s ambition to integrate autonomous technology across the full spectrum of urban mobility, from ride-hailing robotaxis to freight logistics and public transport. The Baidu Apollo Go robotaxi service, received Dubai’s first permit for fully driverless trials (without a safety driver) in January 2026. Commercial operations began in the first quarter of 2026, with the fleet expected to expand to 1,000 vehicles in 65 designated locations across two operational zones. Dubai Administrative Decision No. 939/20205 has introduced a detailed licensing regime with eight conditions for issuing and renewing licenses, supported by technical, operational, security, and safety standards. To obtain a license, applicants must provide a manufacturer’s certificate confirming successful road trials conducted in a jurisdiction recognised by the Road and Transport Authority (RTA), together with a certificate of conformity demonstrating compliance with relevant UAE and Gulf technical standards. They must also complete supervised operational tests in Dubai to verify safe performance under local conditions, and supply a manufacturer-issued certificate confirming the vehicle has undergone public road trials in its country of origin. Autonomous vehicles must also meet structural and design safety requirements and be programmed to adhere to all UAE laws governing road travel, parking, and vehicle operation. Operators are only permitted to deploy a RTA approved operational control system which is capable of

determining authorised speeds, routes, zones, and roads based on the vehicle’s automation level and technical capabilities. This system must assess road readiness, digital and communication infrastructure, interaction with traffic management systems, and contain safeguards ensuring safe operation. Vehicles must be covered by comprehensive UAE insurance and may only be operated by authorised service providers holding valid permits. Each vehicle must also be equipped with communication systems enabling emergency contact with operators. The regulations also impose specific ongoing obligations on operators and their agents. These include operating only within RTA-designated routes and zones, ensuring rapid control recovery in the event of system malfunctions, maintaining an integrated electronic system for operational data storage, and implementing real-time, secure software updates. Ras Al Khaimah has adopted a complementary approach. Ras Al Khaimah Law No. 1/2026 designates RAKTA as the competent regulator with authority to issue implementing decisions establishing technical standards, monitoring protocols, and licensing requirements. When it comes to liability for accidents under Dubai Law No. 9/2023 the operator bears primary liability for compensation if an autonomous vehicle causes damage to persons or property placing initial responsibility on the party controlling the vehicle’s deployment rather than, e.g. the vehicle owner or manufacturer.

However, the operator has the right of recourse against the party actually at fault so claims may be pursued against the vehicle manufacturer if an accident resulted from a design or manufacturing defect; the software developer if there were programming errors or cybersecurity vulnerabilities which contributed to the incident; component suppliers if a sensor or other specialist part failed; or third parties, including other road users or infrastructure operators whose conduct caused or contributed to the damage. Any conduct amounting to a criminal offence – even if the act is committed by a self-driving vehicle – may result in penalties imposed on the responsible human actors.

Simon Lamb, Alaa El Khouly, and Jake Burke also contributed to this article.

demands – and our legal, compliance and safety frameworks must keep up. As we operate across multiple verticals we must stay close to regulation, anticipate change, and build governance that supports growth without slowing the business down. It is important to understand how tools like AI and platform design work and where the risk sits. Legal advice needs to be grounded in how the business actually operates. We have automated a substantial part of our contracting work with the right controls in place, so can stay focused on the areas that need

judgment and depth. The lawyers who add the most value are those who go beyond understanding how the product works - they understand what drives our key stakeholders (restaurants, captains, partners, and customers) to trust us, and what it takes to keep that trust and their business over the long term. It is about giving advice that holds up in practice. The pace of change means decisions are often made without perfect information. The ability to assess risk, hold a line, and help steer the business in the right direction, even in ambiguity, is critical.

MOVERS AND SHAKERS

A ROUND-UP OF THE TOP APPOINTMENTS AND PROMOTIONS

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RETURN TO SAUDI

Technology specialist Jawahir Al-Subaie whose career to date has included time in Saudi Arabia and across the Middle East, Asia, Europe and the US has returned to Saudi to join Stephenson Harwood's expanding practice there.



Jawahir advises sovereign, quasi-sovereign and multinational clients on technology, energy and infrastructure projects, and strategic partnerships. She has dual degrees in Computer and Information Systems and Law which has enabled her to provide comprehensive legal guidance to clients on complex digital platforms and emerging technologies. Her technology practice focuses on

data protection and privacy, cybersecurity, AI-related matters and technology transactions. She has particular expertise in developing data-governance frameworks, managing vendor risks, and aligning with national cybersecurity controls. She has also done work on AI governance addressing regulatory and contracting issues. On the technology transaction side her work includes procurement, outsourcing, and IP licensing. Before returning to Saudi Arabia, Jawahir trained and practised at an international law firm in London and Dubai but also worked in leadership roles at NEOM and Jada, which gave her a deep understanding of in-house legal team needs. In addition to her technology work, she has extensive experience of advising on energy and infrastructure projects for large-scale developments.

MANAGING MERGERS

Waleed Rasrommani has been hired by Gibson Dunn as an M&A partner in Saudi Arabia. Previously Rasrommani was Linklaters' Saudi Arabia managing partner. In his new role he will work out of Gibson Dunn's Riyadh office.

He has extensive experience of advising international and regional clients on complex transactions including large-scale public and private transactions, cross-border M&A, joint ventures and privatisations in Saudi Arabia. In addition to his legal experience, Rasrommani has also worked in the past as a banker and journalist in the Middle East.

EGYPTIAN EXPANSION

Al Tamimi & Company have strengthened their Egypt corporate team with the appointment of Ingy Darwish. Ingy began her career with Al Tamimi in Cairo where she advised regional and international clients on M&A, private equity, capital markets and technology investments.

She has now re-joined the firm as a Partner in their Corporate Department in Egypt. She has particular expertise in mergers and acquisitions, venture capital, private equity, corporate restructurings, and strategic investments, which includes a strong track record in cross-border and growth-stage mandates. Her experience includes advising investors, funds and founder backed companies on early

and growth stage fundraising and exits, including due diligence, deal structuring, negotiations and regulatory compliance. In her new role she will focus on advising clients in Egypt and the UAE.

A FUND OF KNOWLEDGE

Philip Sacks has returned to Dechert where he will take on the role of managing partner in the firm's Dubai office. He first joined Dechert in 2016 and spent over seven years there before becoming a partner in the Dubai office of another international law firm.

He has two decades of experience including 14 years spent in the Middle East. He regularly advises sovereign wealth funds and financial institutions on their fund investment and co-investment programmes and has experience of the structuring and establishment of conventional and Shari'a compliant investment funds. His past work has included a range of different fund types such as private equity and venture capital funds, real estate funds, infrastructure funds, hedge funds, and credit and collateralised loan obligation (CLO) funds. He also advises on the formation of regulated asset management entities in the DIFC and the ADGM as well as

on the establishment of carried interest plans and other incentive schemes.

NEW ARRIVALS AT MISHCON

Mishcon de Reya have appointed four new partners in their newly launched UAE offices in Dubai and Abu Dhabi.



Rob Flaws is now partner and head of tech, AI, FinTech and innovation. He has over 18 years of international legal experience, which has included 15 years spent in the Middle East. He works with fast scaling technology, FinTech, blockchain, video gaming and AI ventures as well as global and regional enterprises which are at

OTHER CHANGES

Convene (Middle East): Léna Dridi has been appointed the new Head of Legal & Governance Solutions. In her new role she will work with company secretaries and legal departments to streamline workflows around meetings, documentation and compliance processes.

Habib Al Mulla and Partners: Areen Jayousi has become Senior Partner in the Habib Al Mulla Dispute Resolution practice. Jayousi specialises in UAE onshore litigation, DIFC and ADGM litigation and international arbitration.

HFW: Jonathan Burns, the author of a book on the principles of civil, criminal, and international law under the Sharia has joined HFW as a partner.

HFW: Jonathan Burns, the author of a book.

Eversheds Sutherland: Banking and Finance expert Zaid Al-Farisi has moved to Eversheds Sutherland's Riyadh office.

I MOVERS AND SHAKERS I

the forefront of digital transformation. In the past he has been General Counsel/Head of Legal for several of the region's most prominent technology innovators including Tabby, Alpheya and MoMo, and has worked as an experienced Data Protection Officer. Meanwhile Natalie Jones has joined the firm as partner to lead their Middle East employment practice. Natalie has previously held senior roles at DLA Piper and PwC Legal and has more than 15 years' experience of working in the UAE where she has advised on the full employment lifecycle, including workplace investigations, incentives and the employment aspects of corporate transactions. She has a particular expertise in managing the employment aspects of complex corporate transactions (including privatisation of government entities), carrying out sensitive internal investigations, as well as advising on team moves and unfair competition issues. The



third new joiner, Sandeep Dhama will be a partner in the M&A team where he will advise on mergers and acquisitions, private equity, venture capital, joint ventures, foreign direct investment and general corporate matters. In the past Dhama has led several complex cross-border transactions, including advising on several landmark deals and has particular experience of supporting inbound investment across the GCC region from Asia and the USA. He has over 15 years' experience advising clients across the Middle East. Finally,

Finally, Kamal Rahman has worked at Mishcon de Reya for over 30 years in their private practice and who is a leading immigration and private wealth lawyer, will also be relocating to UAE. Rahman has past experience of advising clients across the Middle East, Asia, China, Russia and Africa.



CORPORATE MATTERS

Naji Hawayek is now a UAE based partner

in Addleshaw Goddard's corporate team. Hawayek has over 20 years' experience of advising on complex corporate matters and has worked with clients operating in most business sectors, including education, energy, healthcare, hospitality, manufacturing, media, technology, telecommunications, tobacco, consulting and financial services. He advises on cross-border mergers and acquisitions, joint ventures, private equity, investment funds, private placements, corporate restructurings, corporate licensing and foreign direct investment across the MENA region. He will be based in the firm's Dubai office.

DEVENISH IN DUBAI

Full-service offshore law firm Harneys have appointed Sabrina Devenish as partner in their Dubai office. Devenish has over a decade of experience of cross-border litigation, and has advised both private and sovereign clients on complex, high-profile disputes.

Prior to joining Harneys, she practiced law in Frankfurt and London before becoming part of the international Dispute Resolution practice at two of the largest law firms in the Middle East. She has advised on strategically significant and commercially sensitive matters. She focuses on shareholder disputes, private wealth disputes, and disputes involving family offices and ultra-high net worth individuals in various industries and sectors.

A HEAD FOR DISPUTES

Alim Khamis has joined Gateley's Middle East practice in Dubai as a partner and head of its dispute resolution practice. Alim is a recognised leader in arbitration, and has acted in the past for clients across the Middle East, Central Asia, Canada and Australia. He is a dual-qualified



lawyer (Australia and Canada) and has been based in the Middle East for a decade. He specialises in high-value construction and commercial disputes, ranging from infrastructure and major projects (e.g. roads, rail and airports) to commercial issues regarding distribution, shareholders' rights, joint venture disputes and enforcement matters. His clients include multinational consortia, engineering firms, public entities and family offices. He is also a Fellow of the Chartered Institute of Arbitrators, and has arbitrated cases with DIAC and arbitrateAD. In addition, he is a member of the National Conciliation and Arbitration Board.

ENERGY TRANSITION

Nezar Al Abbas has been appointed as a partner in the projects and energy transition team at Ashurst. Al Abbas has over 15 years' experience of working in the Middle East advising on project finance and other finance transactions.

In his new role he will be based in Riyadh where he will help to build on Ashurst's well-established Saudi projects and project finance practice. Previously he worked at White & Case LLP but has also spent time at Baker McKenzie and Norton Rose Fulbright. However, he is not the only new joiner at Ashurst.

Another of the appointments at Ashurst is Alexandre Brazeau who is now the firm's first technology partner in the Middle East. Brazeau previously worked at Gowling WLG where he was the co-chair of their global technology practice.

He advises on the legal and commercial structuring of technology initiatives across UAE and the wider region and has a particular focus on large-scale digital transformation, artificial intelligence, data platforms, fintech and regulated technology products.

He will be based in Ashurst's Dubai office.

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Arbitration Clauses



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A recent study by Reed Smith of six years of arbitration set-aside decisions across multiple jurisdictions (including Bahrain and onshore UAE) has revealed a number of important lessons for inhouse lawyers. An arbitration agreement is not a boilerplate clause. It is a core risk-management provision that can determine whether contractual rights are meaningfully enforceable or, in practice, commercially hollow. Defective clauses can create delay, satellite litigation and set-aside exposure. There are number of key lessons for those drawing up these clauses in Bahrain and the UAE.

The choice of the seat of arbitration is one of the most consequential elements of any arbitration clause. In both the UAE and Bahrain, courts have shown that the seat determines not only supervisory jurisdiction but also the procedural framework governing set-aside applications and other aspects of an arbitration. Here ambiguity is a recurring source of challenge. Clauses that refer interchangeably to the 'venue', 'place', or 'location' of arbitration, or confuse the location of the hearing with the arbitral seat, may lead to proceedings filed in the wrong forum, or delay caused by

jurisdictional challenges, and later set-aside proceedings. Clauses that tie the seat to a jurisdiction which is inconsistent with the governing law may also create complications, and should be selected only where there are reasons for doing so. Specific reference to the law governing the arbitration agreement can limit this risk. The seat must be clearly identified, with a view to the future enforcement or set-aside strategy.

Arbitration clauses that designate arbitral institutions which no longer exist, or which were insufficiently defined in the agreement, continue to present challenges. While these defects do not generally result in set-aside, they have been used to challenge the operability of the arbitration agreement and delay proceedings. Courts have had to step in to determine how the arbitration should proceed, creating uncertainty and additional cost. Therefore, it is important to periodically review standard dispute resolution clauses to ensure named institutions are clearly identified and still in operation. A common issue in the UAE and Bahrain is the authority to agree to arbitration. Authority-based objections strike at the validity of the arbitration agreement itself. Courts have been prepared to scrutinise not only the face of the contract, but also the underlying authority of the individual who executed it, and whether that authority extends specifically to arbitration agreements. There are four situations where particular caution is required - when the signatory is not the general manager on the trade licence; in corporate group structures, where contracts are executed by subsidiaries or affiliates; in joint ventures, where authority is often divided or subject to internal approvals which are not reflected in the executed contract; and in public-sector or quasi-public contracts, where

statutory or regulatory constraints on agreeing to arbitration are more likely to be invoked post-award. Care should be taken to ensure arbitration agreements are signed by an individual whose authority to bind the entity to arbitration is demonstrable, documented, and complies with internal governance requirements. Challenges relating to the constitution of the arbitral tribunal are one of the more common grounds raised in set-aside proceedings. These often originate in poorly drafted appointment provisions, or bespoke mechanisms that fail in practice. Simplicity is preferable to bespoke complexity. Unless there is a compelling commercial reason to depart from institutional defaults, arbitration agreements should adopt standard appointment mechanisms. It is also important to consider whether to provide for consolidation or joinder in the arbitration agreement based on the procedures in the applicable rules. Finally, jurisdictional challenges are more likely to gain traction in the UAE and Bahrain than complaints framed as procedural unfairness, as the courts pay close attention to the scope of the arbitration agreement itself. If an arbitration agreement is narrow, imprecise, or insufficiently integrated with the contract as a whole, it provides scope for challenges alleging excess of mandate. Arbitration clauses should be drafted with deliberate breadth and clarity, ensuring the intended categories of disputes are unambiguously covered, so they capture not only contractual claims, but also related non-contractual, statutory, tortious, or declaratory disputes where appropriate.

Reed Smith International Arbitration Report 2025: A multi-jurisdictional analysis of challenges to arbitration awards can be read on Lexis Middle East Law in full.



Contributor
Antonia Birt
Partner, Reed Smith International



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Our main role is to organise business interests and represent the Qatari private sector locally and globally as well as support the country's economic actors and productivity



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