

# Review of the World Trade Organization General Agreement on Trade in Services and International Trade in Legal Services

 <sup>1</sup>Mohammad Ekram Yawar,  <sup>2</sup>Anwarulhaq Amani

<https://doi.org/10.69760/aghel.02500138>

Keywords	Abstract
General Agreement on Trade in Services (GATS) World Trade Organization (WTO) International Trade in Legal Services Liberalization of Legal Services	The General Agreement on Trade in Services (GATS) under the World Trade Organization (WTO) plays a crucial role in shaping the framework for international trade in services, including legal services. This article reviews the GATS provisions, their impact on trade in legal services, and the ongoing negotiations to further liberalize this sector. While some countries have embraced the gradual liberalization of legal services, others remain cautious due to concerns over national sovereignty and governance. The study examines the principles of GATS, the classification of legal services, and the challenges faced by legal service providers in an increasingly globalized market. Additionally, it discusses specific commitments made by WTO members and the obstacles to achieving full market integration. The findings suggest that while progress has been made in liberalizing legal services, significant regulatory barriers persist, necessitating a balanced approach to future negotiations.

## Introduction

With legal services playing an increasingly vital and undeniable role in supporting and facilitating trade relations in today's global economy, it is not surprising that the negotiations currently under way under the auspices of the World Trade Organization<sup>3</sup> should pay particular attention to trade in services.<sup>4</sup>

<sup>1</sup> Asst. Prof. Dr. Mohammad Ekram Yawar, Dean of the Faculty of Law, International Science and Technology University, Warsaw, Poland, [ekram.yawar@istu.edu.pl](mailto:ekram.yawar@istu.edu.pl), <https://orcid.org/0000-0003-3198-5212>

<sup>2</sup> Anwarulhaq Amani, Student at the Faculty of International Trade and Logistics, İstanbul yeni yüzyıl University, İstanbul, Türkiye, mail, [anwar.amani@icloud.com](mailto:anwar.amani@icloud.com), Orcid: <https://orcid.org/0009-0007-1351-9476>

<sup>3</sup> World Trade Organization (WTO)

<sup>4</sup> The trade negotiations currently being pursued by WTO member countries are known as the "Doha Development Agenda". Members formally launched the round at the Fourth Ministerial Conference in Doha, Qatar, in late 2001 and plan to conclude it by 1 January 2005.

(See WTO Ministerial Statement, Document No. /1W/DEC/(MIN/WT)0 dated 14 November 2001).



Commercial transactions, especially those with transnational dimensions, cannot be conducted without legal support. As clients seek business opportunities in the global economy and, as a result, demand for these services increases in different countries, the landscape of law firms around the world is becoming more international; this is not a new development, although it has accelerated in the past decade.<sup>1</sup>

The General Agreement on Trade in Services (GATS)<sup>2</sup> is a document that provides a framework for negotiations on services (trade) in the World Trade Organization, including legal services. This framework not only seeks to further liberalize trade in legal services, but also considers possible developments in the field of regulatory systems at the international level. The benefits of opening up the economy, including the legal services market, will not pose much of a problem for countries with export-oriented economies.

However, opening up the economy and market, including legal services, for countries with domestically-oriented economies can pose a major challenge, as it can be seen as a potential challenge to governance and domestic political objectives.

In this regard, the background to the discussion on trade in legal services has gradually developed during the ongoing negotiations on services. For some countries, the discussions are relatively settled, while for many there are still many issues that need to be addressed. This article outlines the current state of WTO action on trade in legal services and offers some perspectives for the way forward.

### **General Agreement on Trade in Services (GATS)**

The GATS was one of the main outcomes of the Uruguay Round of trade negotiations. This agreement is the first comprehensive set of multilateral rules covering trade in services and aims to progressively liberalize trade in services by establishing successive rounds of negotiations under the auspices of the World Trade Organization.<sup>3</sup>

Five countries participating in this round, including Australia and New Zealand, made commitments in relation to legal services. However, the Uruguay Round was only the starting point for the full integration of trade in services into the overall framework of the WTO trade rules.<sup>4</sup>

The GATS, as it stands now, is in the process of gradually expanding and liberalizing a large number of services, including legal services, and this will be a long process. With the exception of Australia and New Zealand, which made very large commitments in terms of market access, the level of openness that countries have committed to since the Uruguay Round has been relatively low overall.

---

However, progress in the negotiations has been slow and very difficult. Deadlines for the negotiations have passed and by early 2007 the negotiations had become unbalanced and unstable.

<sup>1</sup> For example, in 1992 a joint working group in Australia concluded that “further development of international commercial law capabilities is essential if the profession in Australia is to capture a greater share of the international commercial law services market.” See this source: Department Industry, Technology and Commerce (DITAC), Services Industry Research Program Report No 2: Australian Business Law Services, Canberra, Australia (1992).

<sup>2</sup> General Agreement on Trade in Services (GATS)

<sup>3</sup> For an excellent and comprehensive description of GATS and its relationship to the legal profession, see the following source: International Bar Association, General Agreement on Trade in Services – A Handbook about the GATS for International Bar Association Member Bars, London, England (2002).

<sup>4</sup> Most liberalization commitments have been in the International Law Advisory and Domestic Law Advisory sectors, although 22 countries have committed to liberalization in the Host Country Law Advisory. See the following source: World Trade Organization, Legal Services – Background Note by the Secretariat, S/C/W/43, dated 6 July 1998, para 57.



It is therefore essential that expectations of what will be achieved during the ongoing negotiations be realistic and balanced. Indeed, the Guidelines and Procedures for the Negotiations on Trade in Services, adopted at the beginning of the negotiations, stress, among other things, that

“There shall be appropriate flexibility for individual developing country Members. The liberalization process shall be carried out with due regard to national policy objectives, the level of development of each Member, the size of its economy, both as a whole and in its specific sectors.

Also, due consideration should be given to the needs of small and medium-sized service suppliers, particularly in developing countries. In the case of developing country Members, appropriate flexibility and flexibility should be provided, as they may request the opening of fewer sectors, the liberalization of fewer types of trade, or the gradual granting of access to their markets commensurate with their level of development.<sup>1</sup>

### **Purpose and components of GATS**

The main purpose of GATS is to encourage and promote the progressive liberalization of trade in services with a view to achieving economic growth for all countries and the development of developing countries.<sup>2</sup>

This agreement seeks to achieve this goal by applying the basic rules of the World Trade Organization to trade in services, with necessary amendments that take into account the sensitivities and essential characteristics of trade in services. GATS also grants many options to each country to pursue its national policy objectives in accordance with its priorities. GATS consists of three main parts:

1. General concepts, principles and rules that apply to measures affecting trade in services (including the principle of full treatment of the United Nations<sup>3</sup> and the principle of national treatment<sup>4</sup> and are included in the text of the Framework Agreement.
2. Specific commitments, which list the sectors of the services market that each WTO member country undertakes to trade with and make available to foreign service suppliers;
3. Annexes to the Agreement, which specify principles and rules for some specific sectors of services.

In order to determine the precise scope of the legal obligations that each member has, it is necessary to study all the components together. According to the text of the Framework Agreement, the following two principles are at the heart of the GATS:

The principle of full-fledged government;

<sup>1</sup> See Guidelines and Procedures for the Negotiations on Trade in Services, adopted by the Special Session of the WTO's Council for Trade in Services on 28 March 2001, S/L/93, dated 29 March 2001.

<sup>2</sup> The second paragraph of the preamble to the GATT Agreement states: “Desiring to establish a multilateral framework of principles and rules for trade in services in order to expand such trade in a context of transparency and progressive liberalization as a means of promoting the economic growth of all trading parties and the development of developing countries”;

<sup>3</sup> Most Favoured Nation (MFN)

<sup>4</sup> National Treatment



The principle of national treatment. The principle of full-fledged government requires that each country should treat all other WTO members no less favourably than it treats each other.<sup>1</sup>

In other words, this principle requires equal treatment between all countries and contains similar rules that have traditionally governed trade in goods.<sup>2</sup> However, the principle of full-fledged government is restricted in the GATS; in the sense that each country is allowed to act in necessary cases contrary to the general principle of full-fledged government, provided that it defines it in the form of an exception.

The principle of national treatment requires that there be no discrimination between domestic and foreign suppliers of services<sup>3</sup> and that this principle is very similar to the rules governing trade in goods. The main difference, however, is that the principle of national treatment in the GATS is limited in two respects:

- 1- to those services sectors for which a country has committed to liberalization in its schedule of commitments;
- 2- to those conditions (if any) attached to the commitments in question.

The GATS also includes general obligations regarding regulatory transparency,<sup>4</sup> mutual recognition of the conditions required for the supply of services,<sup>5</sup> rules governing monopolies and exclusive suppliers of services, and other anti-competitive trade practices.<sup>6</sup>

Not all aspects of the text of the framework were finalized by the end of the Uruguay Round. Some issues, such as domestic regulations, emergency safeguard measures, subsidies, and government procurement, remained unfinished for all trade negotiators to finalize in the post-Uruguay Round.<sup>7</sup> As with the services negotiations, serious progress in these areas of negotiation has been very difficult for WTO members. Indeed, some work (if done) in these important areas will ultimately remain unresolved.

### What are services?

“Services” is a broad and complex term that encompasses a wide range of industries, from construction to computer services, from educational services to environmental services, and from telecommunications to tourism and travel services. Unlike goods, which are both tangible and intangible, one of the main characteristics of services is that they are intangible and non-tangible. In fact, it has been said that “services are something that can be purchased but is not tangible.” For greater precision, the World Trade Organization has divided these different activities into twelve sectors. One of these sectors is business services, which includes professional services, and legal services fall under this broad category.

<sup>1</sup> Paragraph (1) of Article II of GATS provides in this regard: “Each Member shall, with respect to any measure covered by this Agreement, immediately and unconditionally accord to the services and service suppliers of any other Member treatment no less favourable than that accorded to like services and service suppliers of any other country.”

<sup>2</sup> In this regard, refer to Article 1(1) of the General Agreement on Tariffs and Trade (GATS 1994).

<sup>3</sup> Paragraph (1) of Article 17 of the GATS provides in this regard that “each Member shall, in the sectors specified in the Schedule of Commitments and subject to the limitations and conditions set out therein, accord to services and service suppliers of any other Member, in respect of all measures affecting the supply of services, treatment no less favourable than that accorded to like domestic services and service suppliers.”

<sup>4</sup> In this regard, refer to Article 3 of GATS.

<sup>5</sup> In this regard, refer to Article 7 of GATS.

<sup>6</sup> In this regard, refer to Articles 8 and 9 of GATS.

<sup>7</sup> In this regard, refer to Articles 6, 10, 13 and 15 of GATS.



The WTO's sectoral classification system is the basis for the legal obligations that most WTO member countries have undertaken since the Uruguay Round. Unlike trade in goods, there is no harmonized system for classifying services, and countries have wide discretion in defining the precise scope of their legal obligations. It is therefore necessary for WTO members to strive to ensure as much transparency as possible when recording their commitments in order to avoid any misunderstanding or misinterpretation.

## 5 The importance of services

The importance of services in the multilateral trading system is increasing, reflecting the pivotal role that trade in services plays in the global economy. Indeed, international trade in services has grown significantly over the past twenty years, as advances in transport and communication technology have increased the efficiency and portability of services.

In addition, legal reforms in the foreign exchange market in developed and developing countries have provided new opportunities for foreign firms to participate in markets that were previously closed to foreign competitors.

### Modes of Trade in Services

While international trade in goods involves the physical movement of goods from one country to another, trade in services is conducted through different modes of supply. For the purpose of classification, the GATT has divided the supply of services, including legal services, into four modes:

Supply of services across borders (Method 1): In the field of legal services, the first mode of supply of services is used when lawyers provide legal services or advice that is supplied by fax, mail, or electronic mail from the country of origin to another country; The movement of consumers to the country of service production, i.e. consumption abroad.

(Method 2): In the field of legal services, the second method requires that a person obtains legal services from a lawyer abroad; the establishment of a commercial presence in the country where the services are provided.

(Method 3): In the field of legal services, the third method requires that lawyers establish a permanent presence in another country (through the establishment of a branch); and the temporary movement of natural persons to other countries in order to provide services in another country.

(Method 4): In the field of legal services, the fourth method involves a lawyer traveling to another country to provide legal services. This method is not necessarily, but is often, related to the third method; Because if a law firm establishes an office in another country, that person will likely employ some of their own staff in the office. This method also applies to cases where a lawyer temporarily moves to another country to provide legal services.

### Growth of Legal Services



In recent years, as a result of the development of the international economy, international trade in legal services has also grown significantly. Lawyers in all countries are increasingly faced with transactions involving multiple legal jurisdictions.<sup>1</sup>

Areas such as corporate restructuring, privatization, cross-border mergers and acquisitions, intellectual property rights, financial instruments and competition law have created an increasing demand for more complex and more extensive legal services.<sup>2</sup> The demand for lawyers' services that require presence in foreign courts is often driven by the problems of clients involved in international transactions. As stated in the background report<sup>3</sup> of the WTO Secretariat:

"The greatest demand for legal services in the field of commercial and international law is related to commercial activities and organizations involved in international transactions. These institutional players are looking for legal service providers who can guarantee them the control over the activity and the location of the commercial activity as well as the quality of the services they can provide, regardless of the source of supply.

It is clear that legal service providers resident in the firm's home country (firm lawyers) have a comparative advantage in terms of client-related business activity, while local providers and services have a comparative advantage in terms of local business and legal environment." Most legal services trade takes place either across borders (method one) or through the temporary movement of a natural person as a professional (method four). The establishment of commercial branches by competent law firms in other countries (method three) has been very limited, although its importance is increasing. Most lawyers who practice internationally combine the domestic practices of different countries under a single brand name (such as the Alison Minter Law Group), although integrated international law firms are also emerging.

### Problems and Obstacles

The growth of the legal services trade faces significant obstacles and problems. The main obstacle is that the legal profession is always demarcated and defined within domestic frameworks and reflects the national characteristics of law in each country. National laws are grouped into legal families that contain common legal principles and, in some cases, have structural similarities. Thus, you see, for example, the Common Law system, the Romano-Germanic legal system, the Hindu legal system, and the Islamic legal system.

However, the differences in legal systems do not provide a satisfactory answer to the various problems and shortcomings that lawyers in international trade frequently encounter in providing legal services. According to a wide range of views, the problems and shortcomings include:

- 1- Legal restrictions or prohibitions on the establishment of foreign law firms;
- 2- Obstacles or limitations on joint ventures between domestic and foreign law firms;
- 3- Employment restrictions on local lawyers;

<sup>1</sup> World Trade Organization, Legal Services –Background Note by the Secretariat, para 3.

<sup>2</sup> Ibid, para 19.

<sup>3</sup> Background paper.



4. Numerical restrictions on foreign lawyers;
5. Unnecessary restrictions on licensing;
6. Restrictions or non-recognition of qualifications;
7. Lack of transparency in regulatory systems and processes;
8. Permanent residency requirements;
9. Requirement that lawyers be graduates of domestic universities;
10. Cumbersome visa requirements

In what could be seen as a strong negotiating position, Australia has proposed specific guiding principles aimed at removing these barriers, which are:

1. To recognize the right to practice domestic law, international law and, where appropriate, the law of a third country, on reasonable terms and without the imposition of additional restrictions or different procedures by the host country;
2. To recognize the right of foreign law firms to establish a commercial presence in a country without quotas or other restrictions on professional or other staff, residence, form of business presence or trade name on reasonable terms;
3. To recognize the right of foreign law firms and lawyers to freely enter into fee-sharing agreements<sup>1</sup> or other forms of cooperation with domestic and international law firms and lawyers on reasonable terms;
4. The right to practice law in domestic law, which shall be granted solely on the basis of professional knowledge, ability and competence (without any nationality requirement);
5. Recognition of the right of a foreign law firm to employ local lawyers and staff on reasonable terms;
6. Recognition of the right to procure and appear in an international commercial arbitration<sup>2</sup>.

Australia also proposed the concept of “limited licensing” as an important element in the implementation of the transnational legal services requirement.<sup>3</sup>

### **Trade in legal services: definition of the subject matter**

In order to provide a framework for negotiations, it is necessary to provide a common understanding of the meaning of the term “legal services”; this question has not yet been answered. There is no definition of legal services in the GATS. The WTO Secretariat has stated in this regard that:

---

<sup>1</sup> Fee-sharing arrangement

<sup>2</sup> Communication from Australia, Negotiating Proposal for Legal Services, para 6.

<sup>3</sup> Ibid, paras 7-8. See also Communication from Australia, Negotiating Proposal for Legal Services – Revision, S/CSS/W/67/Suppl.1/Rev.1, dated 10 July 2001.





“A broad definition of legal services would include advisory and representation services, as well as all activities related to judicial proceedings (judicial, court clerk, prosecutor, defense attorney, etc.).

Of course, this second aspect, according to Article 1(3)(c) of the GATS Agreement, falls within the scope of government services, which in most countries are provided in the exercise of government authority and are effectively excluded from the scope of the Agreement. The GATS covers any advisory and representation services in the field of law and procedure.<sup>1</sup>

The United Nations Provisional Central Classification of Products has divided legal services into several categories,<sup>2</sup> but these categories have not been specifically linked to the countries that have committed during the Uruguay Round, because the categories adopted in the classification do not reflect the actual trade in legal services. Countries therefore prefer to adopt the following categories to varying degrees:

Host country law (advice/representation);

Home country law or third country law (advice/representation);

International law (advice/representation);

Services related to legal certificates and documents;

Other advisory and information services.

However, the above classifications have been the subject of debate in recent negotiations and it is clear that some countries want to create more effective classifications. The level of interest of countries in the field of classifications varies. For example, Australia initially proposed a classification that “reflects the reality of international trade in legal services and provides a framework for Members to be more flexible in accepting legal services commitments” and proposed twelve new subclasses.

The United States suggested that “the classification system should be understood to include the provision of legal advisory and representation services in the areas of business transaction advisory services, participation in the administration of trade organizations, arbitration, mediation and other similar non-judicial dispute resolution services, public advocacy and consultancy.”

Canada It has been suggested that there should be a sub-sector for foreign legal advisory services (legal advisory services in the field of public and foreign international law). However, a group of WTO members (Australia, Canada, Chile, the European Community, Japan, Korea, New Zealand, Singapore, Switzerland, Taiwan and the United States) subsequently issued a joint statement which, among other things, expressed their agreement to use the following common terminology:

<sup>1</sup> World Trade Organization, Legal Services – Background Note by the Secretariat, para 15. Subparagraph [b] of Article 1(3) of GATS provides that GATS covers “any service in any sector, except services supplied in the exercise of governmental authority.” Subparagraph [c] of Article 1(3) of GATS defines this term as “any service which is neither supplied on a commercial basis nor in competition with one or more service suppliers.”

<sup>2</sup> CPC classifications include: legal representation and advisory services in criminal law, legal representation and advisory services in judicial proceedings related to other areas of law, legal representation and advisory services in legal proceedings of courts or quasi-judicial bodies, and services for issuing legal documents and certificates and other legal information and advisory services.





Legal advisory services;

Legal representation services;

Arbitration and mediation/conciliation services;

Legal services.<sup>1</sup>

The Joint Declaration also states that for those WTO Members that are at different levels of liberalization in terms of the application of domestic law (host country law), foreign law or international law, the following terms may be used:

Domestic law (host country law);

Foreign law;

International law.<sup>2</sup>

Based on the preliminary proposals that have been made and made available to the public, it appears that some WTO Members are using the terms recommended in the Joint Declaration. However, some other countries have been inclined to use the previous terms used during the Uruguay Round, or to use a combination of both. All of this is to be expected, provided that countries exercise due care and precision in the preparation of their schedules of specific commitments. The most important thing for all WTO members is to be as precise and transparent as possible when recording their commitments.

### Specific Commitments

As noted above, at the end of the Uruguay Round, some 45 countries made commitments in the area of legal services at various levels. Almost all of these countries made commitments for international legal advice and domestic legal advice, and less than half of them for host country legal advice. Moreover, in most cases, countries' commitments for representation services in each of these areas have been significantly lower than for advisory services.<sup>3</sup>

Based on the initial proposals that have been made and made publicly available so far, it appears that commitments to liberalize trade in legal services have expanded, but not in a steady and uniform manner. Some WTO members have announced their readiness to make substantial improvements in liberalization, while others have made modest and gradual improvements.

Similarly, a significant number of WTO members have not made their initial proposals publicly available, or have not made any initial proposals at all, in various sectors. Given the evolving nature of the General Agreement on Trade in Services, as well as the fact that the liberalization process is carried out in accordance with national policy objectives and with the level of development and size of the economy of each country, it is expected that countries will undertake gradual liberalization in the area of legal services.

<sup>1</sup> See, Communication from Australia, Canada, Chile, the European Communities, Japan, Korea, New Zealand, Singapore, Switzerland, the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu, and the United States, Joint Statement on Legal Services, TN/S/W/37, S/CSC/W/46, dated 24 February 2005. These terms were further elaborated in the Joint Statement

<sup>2</sup> These terms are further explained in the Joint Statement, see above.

<sup>3</sup> World Trade Organization, Legal Services – Background Note by the Secretariat, para 57.



Indeed, to expect anything else would be contrary to the core functions of the Services Agreement. Surely the key issue is that all new commitments that countries make during the ongoing negotiations should be readily accepted.

## Conclusion

The GATS, as it stands, is the first step towards the full integration of trade in services into the WTO trade rules. The agreement provides a platform for ongoing rounds of negotiations to gradually achieve higher levels of liberalization and to close the gaps in the framework of that agreement (such as domestic regulations, subsidies, etc.) that were left unresolved at the end of the Uruguay Round.

The fact that some of the GATS rules have not been finalized, that the schedules of specific commitments are limited, and that many countries have not made any substantive commitments in many services sectors is indicative of the evolving nature of the GATS. In the area of services, the evolving nature of the liberalization GATS will be reflected in the outcome of the current negotiations (whenever that may be). But such liberalization will not be comprehensive, stable or uniform, given the diverse nature of WTO member economies.

On the issue of classification, it is also important for the legal profession to ensure that changes are made based on the realities of trade in legal services, and not in the abstract. More importantly, it is important for government negotiators to be as precise and transparent as possible when setting out their new commitments. Finally, it is important to be realistic and balanced in the expectations of the outcomes of the ongoing negotiations.

## References

- Akhlaqi, B. (2014), Book, International Trade Law, Tehran, Samt Publications, 2014, for Access: <https://tinyurl.com/2952ujht>
- Elsan, M. (2005), Formation of Electronic Contracts, Publisher of the Journal of Business Research, Tehran, No. 36, 2005. For access: <https://tinyurl.com/3hn9ramv>
- Fayzi Chekab, G. N. (2011) The moment of concluding a contract through electronic means, Publisher: National System of Specialized Articles in the Field of Law. <https://hoghooghonly.blogfa.com/post/582>
- Full text of Afghanistan's Trade Law. <https://tinyurl.com/39ukcx59>
- Hance, O.; Dionne Balz, S. (1996) Business & law on the internet, Publisher [Place of publication not identified] : Best of Editions/McGraw Hill.. <https://archive.org/details/businesslawonint0000hanc>
- Hossam El-Din, M.E.. (2016) General View of Commitment, Part One, Sources of Commitment, Noor Publishing (October 27, 2016) <https://tinyurl.com/3s4r22kw>
- INTERNET TRENDS 2015 – CODE CONFERENCE. <https://www.glokalde.com/pdf/issues/3/republished-3.pdf>



- Jafari, L. (2024) Mohammad Jafar, Legal Terminology, Publication Series: Thirty-eighth. Publisher: Ganj Danesh. <https://tinyurl.com/mvezczf5>
- Jennifer H. (2008) Translator: Mustafa Al-San. Book. Electronic equipment is sold between Al-Malli, Qom: Publisher. Farhangi and Etlaa Rasani Tabyan Foundation, 2008. <https://tinyurl.com/y6vnbx7r>
- Katouzian, N. (2024) book, civil rights course, general rules, decision-making process. First edition, published in 2024, published by Ganj Danish, Tehran.: <https://avabook.com/Civil-Law-Course-General-Rules-of-Contracts-Volume-One>
- Mamdouh I.K. (2006) Concluding the Electronic Contract, Publisher: Dar Al Fikr Al Jami'i - Alexandria, 2006. <https://ds.univ-oran2.dz:8443/handle/123456789/3890>
- Mujahed, O. A. A. H. (2000) Online Contract Privacy, Spreading Dar Al Nahda Al Arabiya, 2000. <https://tinyurl.com/ykwevyw6>
- Qasemzadeh, S. M. (2022) book, the origins of its decision and Undertakings, Habet Shanzdham, Dadvester Publishing, Tehran, <https://tinyurl.com/52xc3pxc>
- Qolizadeh, A. (2007), Analysis of Electronic Transactions, Publisher, Business Research Journal, No. 42, 2007. <https://tinyurl.com/mpsv6nk6>
- Safai, S.H. (2024) book, published by My Introductions to Civil Rights, Publications: Mizan. Tehran. <https://tinyurl.com/3wxazkrm>
- Samavati, H. (2010), Rights of Inter-Milli Transactions, Hahaqharam, Tehran, Qanous Publications 2010, <https://tinyurl.com/mr2ec7ts>
- Shahidi, M. (2024) Book, Formation of Contracts and Commitments, Publisher: Majd Scientific and Cultural Association. Tehran. 2024, for Access: <https://tinyurl.com/3m3wwbrt>
- Text of the Civil Code of Afghanistan: <https://tinyurl.com/yv88fb2d>

Received: 15.02.2025

Revised: 20.02.2025

Accepted: 24.02.2025

Published: 26.02.2025



This is an open access article under the  
Creative Commons Attribution-  
NonCommercial 4.0 International License

Acta Globalis Humanitatis et Linguarum  
ISSN 3030-1718