



**In the name of His Highness Sheikh Tamim bin Hamad Al Thani,
Emir of the State of Qatar**

Neutral Citation: [2025] QIC (F) 53

**IN THE QATAR FINANCIAL CENTRE
CIVIL AND COMMERCIAL COURT
FIRST INSTANCE CIRCUIT**

Date: 4 November 2025

CASE NO: CTFIC0030/2025

PATRICIA JAECKLEIN

Claimant

v

SDI SPORTS LLC

Defendant

JUDGMENT

Before:

Justice James Allsop AC

Order

1. Disclosure Requests (a), (b), (c) and (g) are allowed, subject to the terms of the judgment below.
2. Disclosure Requests (d) and (f) are refused.
3. Permission is granted to adduce expert evidence on Canadian and United States tax law, subject to the limitations and conditions set out in the judgment below.
4. Permission to adduce expert evidence on quantum or damages is refused.
5. Costs are reserved.

Judgment

Introduction

1. Before the Court are contested requests by both parties dealing with disclosure (requested by the Claimant) and for the adducing of expert evidence (requested by the Defendant). The resolution of these matters requires a clear appreciation of the issues in the proceedings pleaded in the pleadings filed.
2. The Claimant, a Canadian citizen, brings a case for unfair dismissal, claiming unpaid benefits and damages. The Defendant, a company registered in the Qatar Financial Centre ('QFC'), alleges material and serious breaches of contract and counterclaims for various heads of damage said to have been caused by the Claimant's breaches of her duties.

Background

3. From 2011, the Claimant was employed by companies within a group (of which the Defendant became part) that engaged in marketing in the field of sport. Initially, she was employed by SDI Marketing (a Canadian company and the parent of the Defendant), then from 2013 to 2017 in Qatar by another company in the group, Second Dimension International Marketing Doha, and finally by the Defendant. In 2020, the Claimant, then employed by SDI Marketing, was relocated to Qatar to

establish the Defendant. The Claimant became the Senior Executive Function (‘SEF’) and a Director, Secretary and authorised signatory of the Defendant.

4. In paragraph 13 of the Claim, the Claimant says that she was “*responsible for the overall management and supervision of the Defendant’s business operations*”. This was said (also in paragraph 13) to include:

...spearheading global business expansion, leading business development initiatives, formulating and executing pitch strategies and market entry plans across strategic jurisdictions, providing leadership and direction to internal teams with a focus on growth and performance, furnishing strategic advice and tailored solutions to clients, and liaising with suppliers and other relevant stakeholders.

5. Under a written contract with the Defendant dated 21 May 2021, though effective from 1 June 2021, the Claimant was designated Managing Director. Clause 4 designated her “*principal place of work*” as the “*Employer’s location*” (that is, Qatar or Doha where the Defendant was incorporated). The clause envisaged that she “*may be required to work outside such premises...for business or organisational reasons determined by the Employer*”. This agreement had no express requirement of residency or ordinary residency in Qatar or Doha.
6. In 2023, the Claimant and the Defendant entered into a new employment agreement dated 1 June 2023, though signed in December 2023 (the ‘**Employment Agreement**’), which governed their employment relationship at the time of the events in question. The Claimant’s position was described as VP SDI Sports – Global Growth. Clause 4 was in the same terms as in the earlier agreement. This Employment Agreement also had no express requirement of residency or ordinary residency in Qatar or Doha.
7. The Claimant alleges, in paragraphs 16 and 17 of the Claim Form, that to fulfil her obligations she was required to undertake “*an extensive number of business trips*” in order to fulfil her responsibilities to build and maintain high level strategic relationships with leading international sports organisations around the world.

8. On 8 April 2025, the Defendant served a letter of that date upon the Claimant, purporting to terminate her employment. Importantly, the letter was stated to be under clause 10.1.1(a) of the Employment Agreement, which entitled the Defendant to terminate the employment without notice where “*there has been a material breach by the Employee of his [sic] employment contract or these Regulations*”.
9. The phrase “*these Regulations*” was a reference to the QFC Employment Regulations (as amended) (the ‘**QFC Employment Regulations**’). The letter of 8 April 2025 set out the grounds of termination as follows:

Grounds for Termination

Following a thorough internal review, the Company has determined that you have:

- (1) ***Knowingly breached contractual obligations***, including your duty to disclose material facts relevant to your work location and compliance with international laws;
- (2) ***Operated from the United States without legal work authorisation***, while under a Qatar-based employment agreement – after expressly declining a compliant US-based contract offered in 2023;
- (3) ***Placed SDI Sports LLC at risk of non-compliance*** with US immigration, tax and employment law;
- (4) ***Violated key provisions*** of your Employment Agreement including:
 - ***Clause 3.3 – Exclusive employment and legal compliance***
 - ***Clause 9 – Adherence to Company Policies***
 - ***Clause 10.1.1 – Summary Termination for Material Breach or Misconduct***

*These breaches constitute **gross misconduct and a repudiation of contract**, justifying immediate termination for cause.*

10. Clause 3.3 of the Employment Agreement concerns the obligation of the employee not to work for any third party and to serve the Defendant well and faithfully. Clause 9 states the responsibility of the Claimant as an employee to familiarise herself and comply with the internal policies and procedures of the Defendant. Neither of these clauses takes the matter, certainly not as pleaded, outside the boundaries of the fundamental complaint of the Defendant that is set out in the pleading and described

and summarised in paragraph 9 of the Defence, being the complaint that lies at the heart of the justification for the Claimant's termination:

The Claimant knew, or ought to have known, that she was the sole individual within the Defendant's organisation – both in Qatar and within the broader leadership team – who possessed the specialised knowledge, skills and expertise necessary to fulfil designated compliance functions and provide appropriate regulatory recommendations to the Defendant. The Defendant's [sic] relied on the Claimant for all regulatory compliance matters, including those related to registry requirements applicable to both her and the Defendant (and its related entities), not only as the residency issue concerned Qatar, but also in respect of her activities in the United States and Canada. In accepting the role, the Claimant held herself out as an expert upon whose guidance the Defendant was entitled to depend, thereby creating enhanced fiduciary obligations of disclosure, particularly regarding regulatory compliance affecting the Defendant's QFC operations.

11. The Defendant says in paragraphs 11 and 12 of the Defence that, in 2023, the Claimant was offered employment with the Canadian parent to be based in New York with US denominated compensation, and in paragraph 12 of the Defence states:

The Claimant rejected the initial offer and instead proposed alternative arrangements whereby she would maintain Qatar-based employment and tax-free compensation while residing primarily in the United States. This proposal was made despite the Claimant's knowledge of, or wilful blindness to, the ordinary residency obligations applicable to Senior Executive Function appointees under QFCA General Rule 11.3.2 and applying incorrect treatment to residency tests for United States and Canada.

12. This question of residency is central to the Defendant's complaints about the Claimant's conduct.

13. In paragraph 13 of the Defence, the Defendant refers to an email the Claimant sent to three colleagues Alexandra DiGravino, Kim Harland and Amanda Hudswell on 18 October 2023. It is to be inferred that the subject was the negotiation of the Employment Agreement. Ms Harland was the Claimant's "line manager". The precise employment relationship of each of these persons with the Claimant at this time and of which company each was an employee or officer is not, however, clear. The email, in relevant part, stated:

In between flights and meetings, I have highlighted and/or made comments throughout.

I think we are close. I am looking at this from the perspective of my global remit and living in US for the most part, the fact that I am being paid in Qatar helped us align on the current compensation package value. Had I been required to pay taxes in the US, would have made me make less money than my previous role, all though [sic] I have more accountabilities and responsibilities and a larger geography to cover in this new one. I am happy we have found a solution for the time being, and am excited for this opportunity, which we have already seen some opportunities result from it.

I was suggesting in my notes to Kim, since we continue to grow and will have more global roles, do we need to look at a global contract template? That takes into account the different nuances.

14. In paragraph 17 of the Defence, the Defendant, in contesting the Claimant's pleading as to her value as an employee, stated:

The Defendant asserts that the Claimant's persistent absence from Qatar, and her failure to maintain "ordinary residence" as required by her SEF appointment, constituted not merely a statutory and contractual breach but also contributed directly to adverse business outcomes for the Defendant. For the avoidance of doubt, these adverse outcomes included avoidable expenditure on office maintenance, payroll and related overheads for staff purportedly managed by the Claimant while she was not fulfilling her regulatory responsibilities in Qatar.

15. At paragraph 22, the Defendant refers to the relevant General Rules of the Qatar Financial Centre Authority ('QFCA'). QFCA General Rule 11 applies to a Licenced Firm which description the Defendant satisfies. A Licenced Firm must appoint a Senior Executive Function. QFCA General Rules 11.3.1 and 11.3.2 provide as follows:

11.3.1 Without prejudice to service of documents on any Key Person or Interest Holder as such terms are defined in [QFCA General] Rule 13.3, the Senior Executive Function serves as the point of contact between the Licensed Firm and the QFCA.

11.3.2 The Senior Executive Function must be carried out by an individual who is ordinarily resident in the state of Qatar or a Support Service Provider.

16. At paragraph 27 of the Defence, the Defendant identified what is said to be the Claimant's breach as follows:

Article 19 of the QFC Employment Regulations, provides that an employee is required to comply with the orders of the employer concerning the performance of work as long as those orders do not contravene QFC law or any regulations, rules, policies or procedures issued thereunder, the criminal laws of the state, or the employment contract. This implicitly requires employees to comply with QFC Regulations generally, and specifically if they accept appointment as SEF under QFC General Rule 11. The Claimant's failure to do so places her in breach of the QFC Employment Regulations.

17. The Defendant continues at paragraphs 34 and 35 as follows:

Clause 4 of the Employment Contract provides: "the Employee's principal place of work is the Employer's location but he may be required to work outside such premises from time to time for business or organisational reasons determined by the Employer." This provision contemplates temporary work outside Qatar for specific business purposes at the Employer's discretion, not substantial failure to reside in Qatar while serving as Senior Executive Function for the Defendant.

As detailed in paragraph [23] above, the SEF required the appointee to be "ordinarily resident" in the state of Qatar under QFCA General Rule 11.3.2. The Claimant failed to maintain any form of residency arrangement and had no permanent residential presence in Qatar, constituting a fundamental breach of the "ordinarily resident" requirement under QFCA General Rule 11.3.2.

18. The Defendant says that this was all discovered in January 2025 when new management came in and "amidst geopolitical concerns regarding cross-border corporate activities". The Defendant states in paragraph 36 of the Defence:

... the Defendant discovered in the first quarter of 2025 that the Claimant was in material breach of the SEF regulatory requirements relating to residency under QFCA General Rule 11.3.2 and her contractual obligations. Subsequent investigations revealed that the Claimant when in Qatar typically resided in hotel accommodation and spent less than 30 days in Qatar over a 16-month period... demonstrating clear non-compliance with ordinary residency obligations under the QFCA General Rule 11.3.2.

19. Further, the Defendant then goes on in paragraphs 37 to 40 of the Defence to describe what the new management came to understand from January 2025:

The management changes also prompted a comprehensive review of the Claimant's travel activities. During this review, it came to the Defendant's attention that, as evidenced by the Claimant's own email to her line manager at the time, Kim Harland, in October 2023 [referring to an email

exhibited to the Defence sent five days before the email referred to at paragraph 13 above] the Claimant had presented the following in relation to her residency status:

“Based on my current situation I will need to ensure the following so that I don’t get any muddy waters with different Tax Laws, which is all totally doable:

- a. only stay in the USA up to 183 days*
- b. only stay in Canada up to 183 days*
- c. return to Qatar every six months to maintain my residency.”*

This email demonstrates the Claimant’s misrepresentation to the Defendant regarding the true requirements for maintaining both international tax compliance and, critically, the statutory “ordinarily resident” criteria [sic] for her SEF appointment under the QFCA General Rule 11.3.2. The Claimant failed to disclose to management that her proposed approach would not only not satisfy the mandatory residency standards under QFC Regulations, but it further would not satisfy the relevant requirements provisions under the laws of the United States or Canada.

The Defendant specifically determined that the Claimant’s assertion that limiting her physical presence in either the United States or Canada to fewer than 183 days in a calendar year was insufficient to avoid tax residency or compliance obligations in those jurisdictions. Upon change of management in January 2025 and subsequent regulatory review, the Defendant relied upon independent external tax guidance that this “183-day rule” is a fundamentally incomplete statement of the law and does not accurately reflect the applicable regulatory and tax requirements in either Canada or the United States.

The Defendant was advised that the Canadian Revenue Agency applies comprehensive “residential ties” test as set out in the governing Income Tax Act... as well as administrative guidance including Interpretation Bulletin IT-221R3 (“determination of an individual’s residence status”). The Defendant asserts that Canadian residency for tax purposes is not determined solely by a day-count threshold; rather, any individual who maintains significant residential ties to Canada – including, but not limited to, a dwelling, health services registration, active Canadian bank accounts, or family presence – may be deemed a factual resident even if spending fewer than 183 days in-country in year. ... As such, the Claimant’s supposed compliance with the “183-day rule” did not prevent her from being classified as a Canadian tax resident for relevant periods – her retention of substantial ties almost certainly, based on expert advice received by the Defendant orally in Canada, triggered Canadian residency and worldwide income reporting obligations under the Income Tax Act regardless of her actual physical presence.

Similarly, under relevant US law, reliance on the “183-day rule” is misplaced and legally incorrect. United States residency for tax purposes is in part determined by the so-called “substantial presence test” ... which counts days of physical presence in the US, using a weighted formula over a three year period; residency can be established even where fewer than 183 days are spent in a single calendar year... The Plaintiff’s [sic] activities – including repeated attendance and management of business meetings in New York – exposed her to US tax residence and attendance [sic] reporting requirements.

20. At paragraph 41 of the Defence, the Defendant summarises the position as to these matters and its right to terminate for cause:

Through the Claimant’s mismanagement of residency requirements in Qatar, the USA and Canada, and through her failure to maintain ordinary residency in Qatar as required by QFCA General Rule 11.3.2, the Defendant has been exposed to the potential risk of regulatory investigations, sanctions, penalties, and immigration violations in multiple jurisdictions, particulars regarding which are further highlighted in Section VIII counter claims below. These breaches provide the basis for legal termination of the Employment Contract in accordance with its terms and Article 24(1)(A) and (K) of the QFC Employment Regulations.

21. Article 24(1)(A) and (K) of the QFC Employment Regulations provide for termination where there has been a material breach of contract by the employee or the employee has otherwise engaged in gross misconduct.

22. The Defendant’s Counterclaim contains six claims. First, there is a claim in paragraphs 71 and 72 of the Defence in unjust enrichment or restitution for:

...all or part of the compensation, allowances and tax benefits paid to the Claimant in respect of the period she was non-compliant with her residency and regulatory obligations, including, in the alternative, the amount of withholding tax and all additional payroll costs that would have been lawfully withheld, remitted, or imposed, had the Claimant’s true place of work and residence been properly declared.

23. Second, in paragraphs 73 and 74 of the Defence, the Defendant claims what are said to be “Regulatory Compliance Damages” said to be a result of what is said to be misrepresentation of residency requirements in respect of the United States and Canada. Such damages are:

- i. advisory and legal fees for “assessment and remediation of the Defendant’s regulatory exposure in respect of Canada, United States and Qatar;
- ii. compliance remediation costs; and
- iii. internal administrative costs of diversion of management time.

24. Third, in paragraphs 75 and 76 of the Defence, the Defendant claims potential regulatory penalties and indemnification for same:

...which may be imposed or incurred as a direct consequence of the Claimant’s breach of contract, misrepresentation of residency and residency requirements; or non-compliance with applicable laws during her employment, whether arising in Qatar, the United States or Canada, or any other relevant jurisdiction.

25. Fourth, in paragraphs 77 and 78 of the Defence, the Defendant claims damages for breach of fiduciary duty, stating at paragraph 77:

The Claimant owed fiduciary duties to the Defendant, including the exercise of reasonable skill, care and diligence in protecting the Company’s interests and ensuring regulatory compliance. The Claimant’s failure to maintain required residency, properly disclose her status, and proactively correct SEF and compliance deficiencies constitutes a breach of those enhanced fiduciary duties, causing direct loss to the Defendant for which damages are claimed.

26. Fifth, in paragraphs 79 and 80 of the Defence, the Defendant claims for reputational damage, alleging that the failure of the Defendant of its regulatory compliance obligations attributable to the Claimant had exposed it to serious reputational harm in the eyes of the QFCA and all other relevant regulators risking public censure or sanction with potential attendant adverse publicity, impairment of business standing and reduction of commercial reputation within Qatar and among international partners and counter parties.

27. Sixth, in paragraphs 81 to 83 of the Defence, the Defendant claims consequential losses from the necessity to employ Doha-based support staff during the Claimant’s extended absences and non-compliance. This resulted in avoidable corporate overheads and wasted expenditure. Further, the Defendant claims for costs and

resources expended in addressing compliance and litigation fallout caused by breaches with an opportunity cost to be included in overall quantum of damages.

28. At paragraphs 34 to 37 of the Reply to Defence and Counterclaim (the ‘**Reply**’), the Claimant engages with paragraphs 22 to 27 of the Defence (see in particular paragraphs 16 and 17 above) and the issue of residence. At paragraph 34 of the Reply, the Claimant refers to the House of Lords decision of *R v Barnet London Borough Council, Ex parte Shah* [1982] Q.B. 688. From this decision the Claimant says that ordinary residence requires a voluntary adoption for settled purposes, regular habitual mode of life, and continuity despite temporary absences. In addition to relying upon this threefold test the Claimant refers to the UK Immigration Appeal Tribunal in *Britto v Secretary of State for the Home Department* [1984] Imm AR 93, in which it was said to be confirmed that an individual may maintain ordinary residence even after extended absences if those absences occur in pursuit of the settled purpose and a substantive connection remains. The Claimant says that her position is similar to this, having voluntarily adopted Qatar as her primary base for regulatory and operational duties, maintained an habitual pattern of presence in line with her SEF responsibilities and preserved continuous substantive ties through her QFC functions and communication with senior management through her absences.

29. In short summary, the Defendant says that it was entitled to terminate the Claimant’s employment for cause because the Claimant was not ordinarily resident within Qatar while she was the SEF. The Claimant denies this and says that her presence in Qatar over the period was sufficient to maintain an ordinarily resident status in Qatar while she fulfilled her responsibilities travelling.

Disclosure requested by the Claimant

30. Disclosure is sought by the Claimant and is resisted in significant part by the Defendant. Disclosure is permitted under article 27 of the Rules and Procedures of the Court (the ‘**Rules**’). Generally speaking, disclosure must be relevant, reasonably necessary, and proportionate. Article 27.2.1 of the Rules requires each party to disclose to the other all documents or classes of documents on which it relies. In

these circumstances, and for present purposes, the notion of reliance is judged by reference to the contents of the pleadings.

31. Further, disclosure need not be made if a valid privilege is engaged such as legal professional privilege, unless such privilege has been waived, whether by disclosure or otherwise.
32. The following are the rulings of the Court on the seven requests for disclosure by the Claimant (Request (a) to Request (g)). These reasons assume a familiarity with the schedules provided by the parties.
33. When disclosure is ordered, it is intended to cover all documents whatsoever, whether physical or electronic in the possession, power, custody or control of the Defendant.

Any and all documents including but not limited to internal notes, minutes of meetings and any internal documents regarding the termination of the Claimant [Request (a)].

34. The Defendant accepts that the Court may order disclosure of non-privileged documents created between 1 January 2025 and 8 April 2025 that directly relate to the investigation and decision to terminate the Claimant's employment subject to redaction of confidential third-party information.
35. The Defendant's temporal limitation of up to and including 8 April 2025 is accepted by the Claimant. The Claimant otherwise calls for all documentation. Assuming that the investigation into the Claimant began in January 2025, the temporal limitation commencing 1 January 2025 is reasonable. However, there may have been documents created before then. Thus, the disclosure should be for all documents (as defined above) relating to the investigation and decision to terminate the Claimant's employment up to and including 8 April 2025. This does not include documents over which there is a genuine claim that such documents are covered by legal professional privilege or any other privilege, but such documents are to be identified (without disclosing their contents) and the factual circumstances giving rise to such claims for privilege in sufficient detail to make out the claim are to be attested by a statement

by an officer of the Defendant with personal knowledge of the relevant circumstances said to found the privilege.

36. As to redaction of claimed confidential material, any such redaction is to be accompanied in the first instance by a statement of the circumstances giving rise to such claims of confidence to be attested by a statement by an officer of the Defendant with personal knowledge of the circumstances. The statement should explain why it is said that a redaction of the information is necessary and why disclosure to the claimant of the information with a clear limitation, in the nature of an undertaking to the Court, that the information must not be used for any purpose other than the conduct of this litigation, without the prior leave of the Court, is not a sufficient protection of the Defendant or any other person.

Any or all documents including but not limited to performance reviews, KPIs, HR associated with the Claimant's employment [Request (b)].

37. The Defendant objects to this disclosure containing confidential third-party information, any documents created after the termination date, and any documents predating the commencement of the Employment Agreement on 1 June 2023. The Defendant proposes that the Court should only order disclosure of documents directly related to the period 1 June 2023 to 8 April 2025, and limited to documents directly relevant to the Claimant's role and conduct, subject to redaction of confidential third-party information.
38. The Claimant accepts that all documents requested are confined to the period of her employment from 1 June 2023 to 8 April 2025. The Claimant does not seek any documents predating her employment or created after her termination date.
39. The claim is sufficiently relevant to be allowed. To the extent that there is any confidential third-party information or documents to be disclosed, redaction may take place in the first instance, accompanied by a statement of an officer of the Defendant of the kind referred to in paragraph 37 above.

Any and all documents, if any, supporting or evidencing the alleged material breach of the Employment Agreement of the Claimant [Request (c)].

40. The Defendant objects to the disclosure of documents protected by legal professional privilege, documents that may not be in the Defendant's control, and documents created after the termination date. The Defendant proposes that the Court should only order disclosure of documents created between 1 June 2023 and 8 April 2025 which are not subject to legal professional privilege and confidentiality protections that directly evidence the matters pleaded in the Defence, subject to privilege and confidentiality protections.

41. The Claimant accepts that its request is to be confined to documents created between 1 June 2023 and 8 April 2025.

42. The Claimant is entitled to production of documents said by the Defendant to support or evidence the alleged material breach by the Claimant of the Employment Agreement.

43. To the extent that any such documents are the subject of legal professional privilege such documents need not be disclosed, but the claim for privilege must be supported by a statement of an officer of the Defendant with personal knowledge of the circumstances of the kind referred to at paragraph 36 above.

44. In relation to any claims for confidence likewise any redaction should be accompanied by a statement of an officer of the Defendant with personal knowledge of the circumstance and dealing with the matters referred to in paragraph 37 above.

Any and all email communications with clients or any party or entity affiliated with the Defendant post determination of the Claimant's employment, including any/all communications with moment factory and other communications with clients directly handled by the Claimant [Request (d)].

45. The Defendant objects to this request as irrelevant. It submits that the sole reference to client communication concerns post termination conduct and this was pleaded only as a rebuttal to the Claimant's handover assertions not as justification for

termination; that no improper pre-termination client communications are pleaded; and post-termination communications are therefore irrelevant as to whether the termination was justified by breaches occurring during employment and prior to 8 April 2025.

46. The Claimant refers to the reference in the Defence to Moment Factory communication as the basis for seeking generally email communications with clients.

47. The request, even if it were to be seen as having some relevance, apart from Moment Factory, is too broad and is likely to lead to an exercise that is costly and disproportionate.

48. Request (d) is refused.

Any and all documents of any regulatory investigations, warnings or penalties imposed by any regulatory authority on the Defendant due to any action of the Claimant [Request (e)].

49. The Defendant objects to the disclosure of documents protected by legal professional privilege, including regulatory advice and documents created after the termination date. The Defendant proposes that the Court should only order disclosure of documents that evidence actual regulatory action directly connected to the matters pleaded in the Defence and Counterclaim. The Defendant clarifies that to date while breach of regulatory obligations was identified by the Defendant no regulatory investigations, warnings or penalties have been imposed by any regulatory authority at this time.

50. The Claimant noted these matters and pressed for documents. To the extent that the call in Request (e) is not for any document of the Company relating to its investigation but documents of any regulatory authority, it would appear that none exists. Given that none exists no present disclosure can be made. To the extent that there should be recognised an obligation to provide in the future any communication

from any regulatory authority that can be seen to relate to the issues in the proceedings such documents should be provided to the Claimant if they are received.

51. As to investigations of the Defendant, the documents comprising such should be disclosed. If a claim for privilege is made, disclosure need not be made, but a statement should be provided of the kind referred to in paragraph 36 above.

Any and all documents evidencing any tax liabilities that have been imposed on the Defendant due to the alleged breach by the Claimant [Request (f)].

52. The Defendant responds to this by stating that it has not pleaded that any tax liabilities have been imposed on it, but rather seeks restitution of tax benefits received by the Claimant and it has sought indemnification against possible future liabilities that may be imposed. In these circumstances the Defendant argues that the request should be rejected as it seeks documents that do not exist based on the pleadings filed to date.

53. The Claimant in response clarified its disclosure request to be not limited solely to final tax assessments or penalties but extending to any internal or external correspondence, reports or analyses identifying or quantifying potential tax liabilities or compliance issues allegedly arising from the Claimant's conduct. Such documents if they exist are said to be relevant to the Defendant's pleaded claims and unjust enrichment and indemnification for potential tax liabilities. If no such documents exist, the Defendant should confirm this by way of written statement or affidavit.

54. In the circumstances no disclosure is ordered at this point. However, the issue of potential liabilities and a more precise delineation of tax benefits said to have been obtained by the Claimant and any potential steps by taxation authorities in respect of which indemnification is sought should be made in due course, upon proper application.

Any and all documents evidencing reputational damage borne by the Defendant due to the alleged actions of the Claimant during the term of her employment or post her termination [Request (g)].

55. The Defendant objects to production other than documents created during the Claimant's employment and for a period up to 30 September 2025 and subject to privilege and confidentiality protections.

56. The Defendant should produce all documents relating to its assertion of damage to its reputation by the conduct of the Claimant, without temporal limitation. If there are claims for privilege or confidence they should be dealt with as set out in paragraphs 36 and 37 above.

Conclusions on disclosure

57. The Defendant made seven Requests by way of limitation of the Claimant's request for disclosure. These have been substantially addressed above. For completeness I deal with them as follows.

58. The first was that Request (d) be refused. This has been done.

59. The second was that Request (f) be refused. This has been dealt with.

60. The third concerned temporal limits. These have been dealt with, and, in particular, the limit sought in respect of Request (g) has been refused.

61. The fourth sought a limitation to specific custodians. I see no basis to do so, and such restriction is rejected.

62. The fifth sought exclusion of documents (i) protected by legal professional privilege; (ii) subject to without prejudice privilege; (iii) not within the control of the Defendant (i.e. former employees); and (iv) confidential information (subject to appropriate redaction).

63. I have dealt with (i) and (iv) in paragraphs 36 and 37 above.

64. To the extent that there are documents as between the parties that are genuinely without prejudice ((ii) above), it is difficult to see how they are or could be properly relevant. If they concern others and are relevant they should be disclosed or dealt with as referred to in paragraphs 36 or 37 above.
65. As to (iii), the obligation to produce is as to documents in the possession, power, custody or control of the Defendant.
66. The three propositions put by the Claimant as to the fifth request by the Defendant are legitimate: (i) The Defendant cannot refuse disclosure simply because documents relate to former employees; if such are relevant and within the Defendant's control **[or possession or power or custody]** they must be produced. (ii) Documents containing confidential third-party information, employee personal data, or commercially sensitive information may **[should]** be disclosed subject to appropriate redactions **[see paragraph 37 above]**; a blanket refusal is not justified. (iii) The Claimant is entitled to gain access **[to]** all non-privileged documents that bear on the disputed issues, including internal communications, analyses, and contemporaneous record supporting the Defendant's pleaded positions. Insertions in bold are made for clarification.
67. The sixth concerned Requests (e) and (g). The Defendant sought limitation of disclosure to the documents upon which it intended to rely. Such limitation should not be made. I have dealt with Request (e) at paragraphs 50 to 52 above. There does not appear to be any oppression in this request. As to Request (g), there is force in the proposition that the Defendant has pleaded reputational damage caused to it by the Claimant. Documents relating to that issue should be produced: whether they make out the proposition or not.
68. The seventh sought an order that any information disclosed by the Defendant shall be used solely for the purpose of these proceedings and shall not be disclosed to third parties and would be returned or destroyed by the claimant at the conclusion of the

proceedings. The Claimant has no objection to this order. It accords with the principle in *Harman v Secretary of State for the Home Office* [1983] 1 AC 280.

The application of the Defendant to adduce expert evidence

69. The Defendant seeks leave to adduce expert evidence pursuant to article 28 of the Rules. Such evidence should be relevant, necessary for the Court to deal with the issues and proportionate to the nature of the dispute.

70. The first category of evidence is accounting evidence to support the counterclaim for regulatory compliance costs and remediation and consequential losses including reputational harm as pleaded. Such request should be refused. These matters should largely be able to be adduced by a commercial organisation from its own records. Any question of reputational harm is not a matter of expert evidence.

71. The second category is an expert on Canadian and United States tax. This is in the nature of foreign law and should be the subject of evidence of someone qualified to give evidence of that foreign law. That evidence may extend to the question of the potential or actual liability and tax status of the Defendant or Claimant in those jurisdictions assuming the absence of residency of the Claimant as pleaded.

72. Though put as evidence of the Canadian and United States position, the elaboration of the possible evidence in the application appears to touch on the Qatari position as to law and practice. To the extent that paragraphs 5(ii) and 5(iii) in the Defendant's application dated 19 October 2025 can be seen to related to Qatar and the law of Qatar there is no need or entitlement to call expert evidence as to local law, whether as to the position of the Defendant or the Claimant. To the extent that the evidence is intended to be directed to the likely or possible action of Qatari officials, or the position of the Defendant or Claimant under the law of Qatar, expert evidence is not appropriate or necessary and is not permitted.

73. The Claimant submits that the evidence is unnecessary and a distraction from the true issues. However, these questions as to the Canadian and United States positions,

as I have sought to show, have been pleaded. The expert evidence should only deal with questions of Canadian and United States tax law and the basis for any liability of the Defendant (not the Claimant) in these jurisdictions on the assumption that the Claimant was not ordinarily resident in Qatar as pleaded.

74. The Parties should be alive to the necessity to keep the evidence in these proceedings within bounds proportionate to the nature of the case. The Defendant rests its right to terminate the Claimant's employment on the alleged absence of ordinary residence of the Claimant in Qatar during her employment while the SEF and the asserted failure of the Claimant to alert the Defendant to the consequent absence of compliance with QFCA General Rule 11.3.2.

By the Court,



[signed]

Justice James Allsop AC

Representation

The Claimant was represented by International Law Chambers LLC (Doha, Qatar).

The Defendant was represented by the Al Ansari Law (Doha, Qatar).