

## **Emiri Decree No. (5) of 2002 AD**

### **Concerning Transaction Fees at Ajman Municipality**

We, Humaid bin Rashid Al Nuaimi, Member of the Supreme Council, Ruler of the Emirate of Ajman,

Having reviewed the Law on the Establishment of Ajman Municipality of 1968, the Commercial Licenses Law of 1985, the Law on the Practice of Economic, Professional, or Craft Activities by Non-Nationals of 1983, the Emiri Decree on Investment Licenses of 1983, and the Emiri Decree on Commercial, Industrial, and Professional License Fees of 1996...

And having reviewed the local orders and decisions issued by Ajman Municipality regarding the fees for various transactions processed by the Municipality...

And to enable the Municipality to increase its financial resources to spend on upgrading and improving its services to the public dealing with it in the Emirate....

And after reviewing the recommendations submitted to us by the Head of the Economic Department and the competent financial authorities in the Emirate regarding the conditions and future of economic activity in the Emirate... and the necessity of the business sector's contribution to the development of the Emirate..

And based on what we have deemed to be in the public interest,

We have issued the following Emiri Decree:

#### **Article (1)**

##### **Name and Commencement of the Decree**

This Decree shall be named the "Decree on Transaction Fees at Ajman Municipality" and shall come into effect from the date of its signature.

#### **Article (2)**

##### **Collection of Prescribed Fees**

2 (1) The Licenses Section at Ajman Municipality shall collect the fees for commercial, professional, and industrial licenses mentioned in the First Schedule attached to this Decree for all transactions submitted to the said section after the effective date of this Decree or those that are under consideration by the said section at the time of this Decree's entry into force.

2 (2) The Technical Affairs Department at Ajman Municipality shall collect the fees mentioned in the Second Schedule attached to this Decree for all transactions related to buildings and lands in the Emirate of Ajman that are submitted to the said department after the effective date of this Decree or those that are under consideration by the said department at the time of this Decree's entry into force.

2 (3) The Public Health Section and the Central Laboratory for Food and Environmental Control Section at Ajman Municipality shall collect all fees mentioned in the Third Schedule attached to this Decree for all transactions submitted to the said Public Health Section or the Central Laboratory for Food and Environmental Control, as the case may be, after the effective date of this Decree.

2 (4) The Agriculture Section at Ajman Municipality shall collect the prices for seedlings (trees and shrubs) mentioned in the Fourth Schedule attached to this Decree, which the said section sells to the public after the effective date of this Decree.

### **Article (3)**

#### **Payment of Financial Guarantees**

(1) The concerned applicant shall pay the financial guarantee amounts mentioned in the Fifth Schedule attached to this Decree:

(a) To the Technical Affairs Department at Ajman Municipality to guarantee compliance with the construction, restoration, or modification of the concerned building as per the Municipality's approval; or

(b) To the Works Section to guarantee the safe return of any equipment belonging to the said section after its use by any person licensed to use it, or to restore a public road to its previous condition after it has been excavated, its asphalt layer cut, or culverts dug under the asphalt layer for service line connections.

(c) To the Central Laboratory for Food and Environmental Control to guarantee the provision of a certificate or certificates from the country of origin or to guarantee the re-export of non-compliant food items.

3 (2) The Municipality may deduct any amounts from the financial guarantee amount in case of any violation of the conditions under which the relevant approval was issued or to cover any administrative expenses incurred by the Municipality in relation to the relevant financial guarantee. The amount of the fine and the administrative expenses shall be determined in accordance with the provisions of the local order issued by the Director General of the Municipality in this regard, in implementation of the provisions of this Decree.

3 (3) The full financial guarantee amount, or the remainder thereof after deducting any fines imposed or administrative expenses incurred by the Municipality, shall be refunded within five working days after the date of issuance of the building completion, restoration, or modification certificate from the Municipality, or after the date the applicant has fulfilled the condition or obligation for which the financial guarantee was paid to the competent section at the Municipality.

### **Article (4)**

#### **Exemption from Fee Payment**

4 (1) Exemption from collecting the prescribed fees and financial guarantees under the provisions of this Decree, in whole or in part, shall not be permitted except by a decision of the Ruler of the Emirate based on reasonable grounds, recommended by the Director General of the Municipality, justifying the full or partial exemption from collecting the fees or from paying the financial guarantees prescribed under the provisions of this Decree.

4 (2) The provisions of this Decree, and the fees and guarantees prescribed hereunder, shall not apply to building license and completion certificate transactions issued to beneficiaries of government housing projects covered by exemptions decreed by the concerned government entities within the said housing projects.

#### **Article (5)**

##### **Violations and Penalties**

Without prejudice to the application of any stricter penalties or other measures prescribed in Local Order No. (14) of 1996 issued by the Director General of Ajman Municipality on 9/12/1996, any natural or legal person who commits a violation of the provisions of this Decree shall be punished with a fine of not less than one thousand dirhams, and the penalty shall be doubled in case of repetition or if multiple violations are proven by the same person at the same time.

#### **Article (6)**

##### **Repeal of the Previous Decree and Transitional and Executive Provisions**

6 (1) Emiri Decree No. (4) of 1996 is hereby repealed as of the date of this Decree, and any provision in any other local order or legislative decision that contradicts the provisions of this Decree is also repealed.

6 (2) The Director General of the Municipality may submit any recommendations to amend the provisions of this Decree to add any new economic activities or transactions not included in this Decree or to amend the amount of any fees mentioned therein as required by the public interest or for the purpose of removing any negative effects resulting from the application of any specific fees mentioned in this Decree.

6 (3) The Director General of the Municipality shall issue the necessary executive orders and decisions to implement the provisions of this Decree, provided that such orders and decisions do not conflict with the provisions of this Decree.

Issued by us at our Diwan in Ajman on this Monday, the fifteenth of the month of Rabi' al-Awwal, year 1423 Hijri, corresponding to the twenty-seventh day of the month of May, year 2002 Gregorian.

**Humaid bin Rashid Al Nuaimi**

**Member of the Supreme Council, Ruler of the Emirate of Ajman**

**First Schedule**

## **Annexed to Emiri Decree No. (5) of 2002**

### **Commercial Licenses Section Fees**

#### **(A) Initial Approvals:**

With the exception of transactions referred to in item (B/2), fees for initial approvals for issuing new licenses shall be collected as follows:

<b>No. Transaction Type</b>	<b>Prescribed Fee in Dirhams</b>
1-1 New license with "Building Maintenance" as the classified activity. This includes licenses where the activity is changed to "Building Maintenance".	1000
1-2 New license with "General Maintenance" as the classified activity. This includes licenses where the activity is changed to "General Maintenance".	1000
1-3 New license with "Contracting" as the classified activity. This includes licenses where the activity is changed to "Contracting".	1500
1-4 New "Services Agency" license. This includes licenses that are changed to "Services Agency".	700
1-5 Ladies Salon	3000
1-6 General Trading License	10,000
1-7 Other New Licenses	500

#### **(B) Issuance or Renewal Fees:**

B/1 With the exception of transactions referred to in item (B/2), issuance or renewal fees for any license shall be collected as follows:

<b>No. Transaction Type</b>	<b>Prescribed Fee in Dirhams</b>
1-1 License in the name of a citizen or citizens	100
1-2 Licenses in which non-citizens participate or are owners	1500
1-3 In the case of a non-citizen partner joining an existing and valid license owned by a citizen or citizens, the difference in license fees shall be collected.	1400

B/2 Comprehensive fees shall be collected upon the first issuance or renewal for the licenses listed below. No initial approval fees, issuance fees, or municipal (services) fees shall be collected for these licenses:

<b>No.</b>	<b>Transaction Type</b>	<b>Prescribed Fee in Dirhams</b>
2-1	Public joint-stock companies established in the Emirate of Ajman	30,000
2-2	National banks or their branches, except as referred to later.	200,000
2-3	National Bank of Umm Al Quwain "Masfout Branch"	50,000
2-4	United Arab Bank	200,000
2-5	Branches of foreign banks, taking into account the provisions of Emiri Decree No. (12) of 2001.	200,000
2-6	Hotel / International Hotel	30,000
2-7	Resort / Lodge	20,000
2-8	Renting of Furnished Apartments (Tourism Development)	30,000
2-9	Fishing and Marine Animals (Citizens only)	1000
2-10	Major companies implementing projects in the Emirate under special agreements	50,000
2-11	Domestic gas liquefaction, bottling, and distribution companies	20,000
2-12	Agencies for passenger cars, buses, trucks, trailers, etc.	20,000
2-13	Natural Gas Liquefaction	25,000
2-14	Petroleum Gas Liquefaction	25,000
2-15	Petroleum Gas Bottling	25,000
2-16	Gas Production and Distribution	25,000
2-17	Cement Manufacturing	200,000

**(C) Commercial Lease Contract Registration or Alternative Fees:**

C/1 Fees for registering lease contracts for shops or their alternatives shall be collected, excluding licenses with comprehensive fees mentioned in item (B/2). The fees shall be as follows:

<b>No.</b>	<b>Transaction Type</b>	<b>Prescribed Fee in Dirhams</b>
1-1	Registration fee for a shop lease contract for a citizen/citizens' license	5% of the lease value with a minimum of 500 Dirhams
1-2		

<b>No.</b>	<b>Transaction Type</b>	<b>Prescribed Fee in Dirhams</b>
	Registration fee for a shop lease contract for a license in which non-citizens participate or are owners	10% of the lease value with a minimum of 1000 Dirhams
1-3	Fee in lieu of a shop lease contract for a citizen/citizens' license if the shop location is owned or granted to the license holder(s)	500
1-4	Fee in lieu of a shop lease contract for a license in which non-citizens participate or are owners if the shop location is owned by the license holder(s)	1000

C/2 Fees for registering warehouse lease contracts shall be collected from all licenses that require a warehouse or warehouses, as follows:

<b>No.</b>	<b>Transaction Type</b>	<b>Prescribed Fee in Dirhams</b>
2-1	Registration fee for a warehouse lease contract for a citizen/citizens' license	5% of the lease value with a minimum of 500 Dirhams
2-2	Registration fee for a warehouse lease contract for a license in which non-citizens participate or are proven to be owners	10% of the lease value with a minimum of 1000 Dirhams
2-3	Fee in lieu of a warehouse lease contract for a citizen/citizens' license if the warehouse location is owned or granted to the license holder(s)	500
2-4	Fee in lieu of a warehouse lease contract for a license in which non-citizens participate or are owners if the warehouse location is owned by the license holder(s)	1000

#### **(D) Municipal Fees (formerly Service Fees)**

Municipal fees shall be collected for all licenses, except for those mentioned in item (B/2), as follows:

- 1- "Municipal fees" shall be collected for each license upon new issuance and renewal.
- 2- If there are multiple activities in the license and the activities are from the same group (homogeneous), up to a maximum of four activities, the highest fee indicated for the activity shall be calculated, unless otherwise indicated. This is in accordance

with the list of homogeneous economic activities issued by the Head of the Section and amended from time to time.

3- If any fifth or more activity from the same group is added, 500 Dirhams shall be charged for each added activity in addition to the highest fee for the first four homogeneous activities.

4- If any activity from outside the homogeneous group of the main activity in the license is added, the full fee for that added activity shall be added.

5- If an "Import and Export," "Export," or "Import" activity is added to a commercial license whose prescribed municipal fees are less than one thousand dirhams, the municipal fees for the license shall be 1000 dirhams.

6- If the legal form of any license established in Ajman is a limited liability company, the minimum service fee shall be (5000) dirhams. If the mentioned municipal fees based on the activities in the concerned license are higher than (5000) dirhams, the higher fee shall be calculated.

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
A.1	Grain and Crop Farming	1000
B.1	Vegetable Farming	1000
B.2	Cultivation of Tree and Plant Seedlings	1000
B.3	Landscaping with Plants	1000
C.1	Fruit Tree and Spice Farming	2000
D.1	Cattle Breeding	3000
D.2	Sheep Breeding	3000
D.3	Poultry Farming	4000
D.4	Beekeeping and Honey Production	2000
D.5	Egg Production	4000
E.1	Land Preparation and Irrigation	1000
E.2	Agricultural Pest Control	1000
E.3	Agricultural Consulting	1000
F.1	Fish and Crustacean Farming	3000
F.2	Pearl Diving (Citizens only)	500
F.3	Pearl Culturing	500
G.1	Crude Petroleum Extraction	30000
G.2	Natural Gas Extraction	30000
G.3	Oil and Natural Gas Well Drilling	30000
G.4	Repair and Maintenance of Oil and Natural Gas Wells	20000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
G.5	Reinforcement of Oil and Natural Gas Wells	10000
4.1	Limestone Quarrying	10000
4.2	Sand Quarrying	10000
4.3	Gravel Quarrying	30000
4.4	Gypsum Quarrying	30000
5.1	Natural Fertilizer Extraction	5000
5.2	Salt Extraction from Salt Pans	3000
6.1	Slaughtering of Animals and Meat Preparation	2000
6.2	Poultry Slaughtering, Preparation, and Freezing	3000
6.3	Meat Chilling and Freezing	3000
6.4	Manufacturing of Meat Products	2000
6.5	Manufacturing of Poultry Meat Products	6000
7.1	Canning of Fish and Seafood	3000
7.2	Freezing of Fish and Seafood	3000
7.3	Vessels Specialized in Processing and Preparing Fish and Seafood	3000
8.1	Canning and Packing of Fruits	3000
8.2	Canning and Packing of Legumes and Vegetables	2000
8.3	Manufacturing of Fruit Juice	3000
8.4	Manufacturing of Tomato Paste	3000
8.5	Freezing of Fruits and Vegetables	2000
8.6	Drying and Packing of Dates	3000
8.7	Packing of Dried Fruits and Vegetables	3000
8.8	Manufacturing of Jam	2000
8.9	Manufacturing of Pickles	3000
9.1	Production and Refining of Vegetable Oils	3000
9.2	Manufacturing of Animal Fats and Oils	3000
9.3	Manufacturing of Margarine	2000
9.4	Packing of Vegetable and Animal Oils and Fats	3000



<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
10.1	Manufacturing of Dairy Products	3000
10.2	Manufacturing of Natural Butter	3000
10.3	Manufacturing of Cheese	3000
10.4	Manufacturing of Yogurt	3000
10.5	Manufacturing of Cream	3000
10.6	Manufacturing of Ice Cream and Frozen Desserts	3000
11.1	Milling of Grains and Cereals	2000
11.2	Flour Mixing and Preparation	3000
11.3	Production of Dry Foods from Grains	2000
11.4	Packing of Grains and Cereals	1000 professional
11.5	Packing of Grains and Cereals	3000 industrial
11.6	Rice Husking, Whitening, and Polishing	1000
12.1	Manufacturing of Fodder	3000
12.2	Manufacturing of Animal Feed	3000
13.1	Manufacturing of Bread	3000 industrial
13.2	Automatic Bakery	1000 professional
13.3	Manufacturing of Pastries and Sweets	3000
13.4	Manufacturing of Biscuits	3000
13.5	Manufacturing of Macaroni, Vermicelli, and the like	3000
13.6	Manufacturing of Potato Chips	3000
13.7	Manufacturing of Puffed Corn	3000
14.1	Refining of Raw Sugar	3000
14.2	Manufacturing of Sugar Cubes	3000
14.3	Sugar Packing	3000 industrial
14.4	Sugar Packing	1000 added to a commercial or professional license
15.1	Manufacturing of Confectionery	3000
15.2	Manufacturing of Cocoa and Chocolate Confectionery	2000
16.1	Refining of Table Salt	3000
16.2	Manufacturing of Regular Ice	3000
16.3	Tea Blending and Packing	3000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
16.4	Packing of Herbal Plants	3000 industrial
16.5	Packing of Herbal Plants	1000 professional or added to another activity
16.6	Roasting, Salting, and Packing of Nuts	3000 industrial
16.7	Roasting, Salting, and Packing of Nuts	1000 professional or added to another activity
16.8	Salt Packing	3000 industrial
16.9	Salt Packing	1000 professional or added to another activity
16.10	Packing of Spices and Seasonings	3000 industrial
16.11	Packing of Spices and Seasonings	1000 professional or added to another activity
16.12	Rose Water Bottling	3000
17.13	Manufacturing of Soup	3000
17.14	Manufacturing of Baby Food	3000
17.15	Manufacturing of Flavorings and Taste and Scent Enhancers	3000
17.16	Manufacturing of Vinegar	3000
17.17	Mixing and Packing of Dry Mixes for Juices and Ice Cream	3000
17.18	Production of Liquid Egg	3000
17.1	Bottling of Mineral Water	3000
17.2	Manufacturing of Carbonated Water	3000
17.3	Manufacturing of Soft Drinks	3000
17.4	Manufacturing of Fruit Cordial	3000
18.1	Manufacturing of Tobacco Rolls	3000
18.2	Manufacturing of Processed Tobacco	3000 industrial
18.3	Processed Tobacco Laboratory	2000 professional
19.1	Weaving of Cotton and Wool	3000
19.2	Dyeing and Finishing of Yarns and Textiles	10000
19.3	Manufacturing of Sewing Threads	3000
19.4	Knitting of Ribbons, Trimmings, and the like	3000
20.1	Manufacturing of Tents and Tarpaulins	3000
20.2	Manufacturing of Home Linens	3000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
20.3	Manufacturing of Socks	3000
20.4	Manufacturing of Towels	3000
20.5	Manufacturing of Embroidery	3000
20.6	Manufacturing of Flags	3000
20.7	Manufacturing of Pillows and Cushions	3000 industrial
20.8	Sewing of Pillows and Cushions	500 professional
20.9	Pillows and Cushions Workshop	2000 professional
20.10	Manufacturing of Carpets	3000
20.11	Manufacturing of Nets	3000
20.12	Manufacturing of Mats and Rugs	3000
20.13	Manufacturing of Textiles and Fibers for Specialized Purposes	3000
21.1	Manufacturing of Men's Underwear	3000
21.2	Manufacturing of Children's Clothing	3000
21.3	Manufacturing of Children's Underwear	3000
21.4	Manufacturing of Women's Clothing	3000
21.5	Manufacturing of Women's Underwear	3000
21.6	Manufacturing of Headwear and Hats	3000
21.7	Manufacturing of Bishts and Abayas	3000
21.8	Manufacturing of Protective Clothing and Vests	3000
21.9	Manufacturing of Sportswear	3000
21.10	Manufacturing of Uniforms and Official Attire	3000
21.11	Manufacturing of Coats and Jackets	3000
21.12	Manufacturing of Gloves	3000
22.1	Tanning and Dressing of Leather	3000
23.1	Manufacturing of Travel Bags	3000
23.2	Manufacturing of Handbags, Wallets, and Belts	3000
24.1	Manufacturing of Shoes	3000
24.2	Manufacturing of Slippers and Sandals	3000
25.1	Wood Sawing and Planing	3000
25.2	Manufacturing of Wooden Panels	3000
25.3	Manufacturing of Wooden Pallets	3000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
26.1	Manufacturing of Wooden Doors and Windows	3000
26.2	Manufacturing of Prefabricated Buildings and their Parts	3000
26.3	Manufacturing of Wooden Interior Design Supplies	3000
26.4	Manufacturing of Boxes and Interior Containers	3000
26.5	Manufacturing of Palm Leaf, Straw, and Bamboo Products	3000
27.1	Paper Manufacturing	3000
27.2	Manufacturing of Cardboard Containers and Boxes	3000
27.3	Manufacturing of Paper Cans and Packages	3000
27.4	Manufacturing of Packaging and Packing Materials	3000
27.5	Manufacturing of Paper Bags	3000
27.6	Manufacturing of Paper Filing Materials	3000
28.1	Manufacturing of Paper Plates and Dishes	3000
28.2	Manufacturing of Cards and Envelopes	3000
28.3	Manufacturing of Paper Tissues and Towels	3000
28.4	Manufacturing of Baby Diapers	3000
28.5	Manufacturing of Women's Sanitary Napkins	3000
28.6	Manufacturing of Office Paper Products	3000
29.1	Book and Publication Publishing Services	5000
29.2	Execution and Marketing of Commercial Publications	5000
29.3	Publishing of Newspapers, Magazines, and Periodicals	5000
30.1	Printing of Commercial Publications	1000
30.2	Newspaper Printing	5000
30.3	Book Printing	5000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
30.4	Printing of Postage Stamps and the like	5000
30.5	Printing of Cards and Envelopes	5000
30.6	Printing of Notebooks and Registers	5000
30.7	Magazine Printing	5000
30.8	Production of Holographic Images	3000
31.1	Bookbinding	2000 industrial
31.2	Typesetting Services for Publications	1000
31.3	Color Separation Services	3000
32.1	Manufacturing of Fuel and Lighting Oils	4000
32.2	Manufacturing of Tar	4000
32.3	Manufacturing of Paving Asphalt and Asphalt Products	4000
32.4	Manufacturing of Greases and Lubricating Oils	4000
33.1	Manufacturing of Chemical Acids	4000
33.2	Manufacturing of Ammonia and Caustic Soda	4000
33.3	Manufacturing of Sulfur	4000
33.4	Manufacturing of Petrochemicals	30000
33.5	Manufacturing of Dry Ice	4000
33.6	Manufacturing of Gum and Glue	4000
33.7	Manufacturing of Industrial Chemical Compounds	4000
33.8	Manufacturing of Synthetic Resins	4000
33.9	Manufacturing of Chlorinated Paraffin Oil	4000
34.1	Manufacturing of Chemical Fertilizers	4000
34.2	Manufacturing of Organic Fertilizers	4000
35.1	Manufacturing of Plastic Raw Materials	4000
35.2	Manufacturing of Plastic Raw Materials from Waste	4000
35.3	Manufacturing of Fiberglass Raw Materials	4000
36.1	Manufacturing of Household Pesticides	Suspended
36.2	Manufacturing of Agricultural Pesticides	Suspended

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
37.1	Manufacturing of Dyes and Paints	4000
37.2	Manufacturing of Polishes	4000
37.3	Manufacturing of Protective Chemical Materials	4000
37.4	Manufacturing of Insulating Materials	4000
37.5	Manufacturing of Adhesives	4000
37.6	Manufacturing of Printing Inks	4000
38.1	Pharmaceutical Manufacturing	4000
38.2	Manufacturing of Serums and Vaccines	4000
38.3	Manufacturing of Pharmaceutical Chemicals	4000
38.4	Manufacturing of Veterinary Medicines	4000
38.5	Manufacturing of Medical and Surgical Supplies	4000
38.6	Packing of Pharmaceutical Preparations	4000
38.7	Manufacturing of Body Care Products	3000
38.8	Manufacturing of Cosmetics	3000
39.1	Manufacturing of Soap	4000
39.2	Manufacturing of Detergents and Disinfectants	4000
39.3	Manufacturing of Perfumes	4000
39.4	Manufacturing of Industrial Detergents	4000
39.5	Manufacturing of Washing Powders	4000
39.6	Manufacturing of Deodorants	4000
39.7	Manufacturing of Laundry Bleaching Agents	4000
39.8	Manufacturing of Cosmetics	4000
40.1	Manufacturing of Fire Extinguishing Materials	4000
40.2	Manufacturing of Chemical Additives for Building Materials	4000
40.3	Manufacturing of Oil Well Chemicals	4000
40.4	Manufacturing of Engine Coolants	4000
40.5	Manufacturing of Liquid Battery Solutions	4000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
41.1	Tire Retreading Industry	4000
42.1	Manufacturing of Rubber Products	4000
42.2	Manufacturing of Synthetic Sponge	4000
42.3	Manufacturing of Flooring and Mats	4000
42.4	Manufacturing of Sponge Products	4000
43.1	Manufacturing of Plastic Disposable Food and Tableware	4000
43.2	Manufacturing of Plastic Household Utensils	4000
43.3	Manufacturing of Plastic Pipes and their Fittings	4000
43.4	Manufacturing of Plastic Containers and their Fittings	4000
43.5	Manufacturing of Plastic Bags	4000
43.6	Manufacturing of Plastic Sheets	4000
43.7	Manufacturing of Plastic Bottles and Containers	4000
43.8	Manufacturing of Plastic Medical Needles	4000
43.9	Manufacturing of Audio Tapes	4000
43.10	Manufacturing of Plastic Buckets and Containers	4000
43.11	Manufacturing of Plastic Works for Buildings	4000
43.12	Manufacturing of Plastic Lids	4000
43.13	Manufacturing of Plastic Supplies for Buildings	4000
44.1	Manufacturing of Glass Household Utensils	4000
44.2	Manufacturing of Safety Glass	4000
44.3	Manufacturing of Glass Wool	4000
44.4	Manufacturing of Fiberglass Products	4000
44.5	Fiberglass Products Laboratory	2000
45.1	Stained Glass Shaping	3000
45.2	Manufacturing of Glass Containers and Bottles	3000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
45.3	Production of Coated Reflective and Insulating Glass	3000
46.1	Manufacturing of Ceramic Utensils	3000
47.1	Manufacturing of Red Bricks	3000
47.2	Manufacturing of Pottery Products for Construction	3000
48.1	Manufacturing of Sand Bricks	3000
48.2	Manufacturing of Cement Tiles	3000
48.3	Manufacturing of Mosaic Tiles	3000
48.4	Manufacturing of Paving Stones and Cement Slabs	3000
48.5	Manufacturing of Ready-Mix Concrete	3000
48.6	Manufacturing of Cement Works	3000
48.7	Manufacturing of Concrete Blocks	3000
48.8	Manufacturing of Precast Concrete Buildings	3000
48.9	Manufacturing of Concrete Blocks	3000
48.10	Manufacturing of Interlocking Tiles	3000
48.11	Block Factory	2000
49.1	Manufacturing of Stone Cutting and Grinding Products	3000
49.2	Marble Sawing, Cutting, and Polishing	3000
50.1	Sand Washing and Preparation	3000
50.2	Lime Manufacturing	3000
50.3	Chalk Manufacturing	3000
50.4	Gypsum Manufacturing	3000
50.5	Manufacturing of Gypsum Products	3000
50.6	Manufacturing of Asbestos Products	3000
50.7	Manufacturing of Non-Metallic Suspended Ceilings	3000
50.8	Coating and Lining of Pipes with Protective Materials	3000
50.9	Manufacturing of Wall Cladding Materials	3000
50.10	Manufacturing of Artificial Marble	3000
51.1	Iron and Steel Smelting	3000



<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
51.2	Manufacturing of Iron Rods	3000
52.1	Aluminum Smelting and Refining	3000
52.2	Silver Extraction from Chemical Waste	4000
53.1	Manufacturing of Iron Pipes and their Fittings	3000
53.2	Manufacturing of Iron Castings	3000
53.3	Manufacturing of Molds	3000
53.4	Manufacturing of Iron Pipes and their Fittings	3000
54.1	Gold and Precious Metal Casting Operations	5000
54.2	Non-Ferrous Metal Casting Operations	5000
54.3	Scale Manufacturing	3000
54.4	Manufacturing of Medals and Trophies	3000
55.1	Manufacturing of Structural Metal Parts	3000
55.2	Manufacturing of Metal Structures	3000
55.3	Manufacturing of Metal Works for Buildings	3000
55.4	Manufacturing of Offshore Platforms and Drilling Rigs	10000
55.5	Scaffolding Manufacturing	3000
55.6	Manufacturing of Central Air Conditioning System Components	3000
55.7	Manufacturing of Metal Suspended Ceilings	3000
55.8	Manufacturing of Oil and Natural Gas Field Equipment	3000
55.9	Manufacturing of Metal Supplies for Building Reinforcement	3000
55.10	Reinforcing Steel Processing	3000
55.11	Manufacturing of Metal Grids	3000
56.1	Manufacturing of Water and Liquid Storage Tanks	3000
56.2	Manufacturing of Storage Silos	3000
56.3	Manufacturing of High-Pressure Vessels	3000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
56.4	Manufacturing of Boilers	3000
56.5	Manufacturing of Shipping Containers	3000
57.1	Iron and Steel Rolling	3000
57.2	Aluminum Extrusion	3000
57.3	Aluminum Rolling	3000
58.1	Coating of Metal Products	3000 industrial
58.2	Metal Product Coating Workshop	1500 professional
58.3	Coating and Treatment of Support Rods	3000
58.4	Plating of Metal Products with Precious Metals	3000
59.1	Manufacturing of Hand Tools	3000
59.2	Manufacturing of Metal Supplies for Buildings	3000
59.3	Manufacturing of Locks and Keys	3000
59.4	Manufacturing of Cutting and Shearing Tools	3000
59.5	Manufacturing of Cutting and Sawing Discs and Blades	3000
59.6	Manufacturing of Spoons, Knives, and Tableware	3000
60.1	Manufacturing of Metal Household Utensils	3000
60.2	Manufacturing of Fasteners and their Supplies	3000
60.3	Manufacturing of Traffic and Road Signs	3000
60.4	Manufacturing of Metal Cans and Containers	3000
60.5	Manufacturing of Metal Barrels	3000
60.6	Manufacturing of Metal Boxes	3000
60.7	Manufacturing of Metal Wires	3000
60.8	Manufacturing of Metal Nets	3000
60.9	Manufacturing of Barbed Wire	3000
60.10	Manufacturing of Chains	3000
60.11	Manufacturing of Metal Buckets	3000
60.12	Manufacturing of Wire Ropes	3000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
60.13	Manufacturing of Metal Caps for Containers and Bottles	3000
60.14	Manufacturing of Welding Rods	3000
60.15	Manufacturing of Antennas	3000
60.16	Manufacturing of Gas Cylinders	3000
60.17	Manufacturing of Aluminum Foil Rolls	1000
60.18	Blacksmith and Welding Workshop	1000
60.19	Lathe Workshop	3000
60.20	Manufacturing of Steel Wool	3000
60.21	Manufacturing of Metal Profiles	3000
60.22	Manufacturing of Metal Printing Plates	3000
60.23	Manufacturing of Garbage and Waste Collection Containers	3000
60.24	Manufacturing of Metal Safes	3000
61.1	Manufacturing of Turbines	3000
61.2	Manufacturing of Engine Spare Parts	3000
62.1	Manufacturing of Pumps	3000
63.1	Manufacturing of Bearings and Gears	3000
64.1	Manufacturing of Hydraulic Lifts	3000
64.2	Manufacturing of Sewing Machines and their Accessories	3000
64.3	Assembly of Fire Fighting System Equipment	3000
64.4	Manufacturing of Water Filters	3000
64.5	Manufacturing of Split Air Conditioning Units	3000
64.6	Manufacturing of Air Conditioning Units	3000
64.7	Manufacturing of Ventilation and Air Purification Equipment	3000
64.8	Manufacturing of Cold Storage Rooms	3000
64.9	Manufacturing of Automatic Gates and Barriers	3000
64.10	Manufacturing of Central Air Conditioning Equipment	3000
64.11		3000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
	Manufacturing of Access Cradles for Building Maintenance	
64.12	Manufacturing of Conveyor Belts	5000
65.1	Manufacturing of Agricultural Tractors	3000
65.2	Manufacturing of Automatic Irrigation Systems	3000
66.1	Manufacturing of Specialized Industrial Machinery and Equipment	5000
66.2	Manufacturing of Specialized Precision Instruments and Equipment	5000
67.1	Manufacturing of Cooking Ovens, Stoves, and Grills	3000
67.2	Manufacturing of Electric Water Heaters	3000
67.3	Manufacturing of Refrigerators, Freezers, and Water Coolers	3000
67.4	Manufacturing of Washing Machines and Dryers	3000
67.5	Manufacturing of Domestic Kitchen Appliances and Machines	3000
67.6	Manufacturing of Domestic Electrical Appliances and Supplies	3000
67.7	Manufacturing of Amusement Equipment and Devices	3000
68.1	Assembly of Computers	3000
68.2	Manufacturing of Typewriters	3000
68.3	Manufacturing of Calculators	3000
69.1	Manufacturing of Electric Motors and Generators	3000
69.2	Manufacturing of Electric Transformers	3000
	Manufacturing of Electrical Power	
70.1	Transmission and Distribution Equipment	3000
70.2	Manufacturing of Electrical Operating and Control Switches	3000
70.3	Manufacturing of Electrical Distribution Boards	3000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
71.1	Manufacturing of Electrical Power Transmission and Distribution Cables	3000
71.2	Manufacturing of Electrical Wiring	3000
71.3	Manufacturing of Telecommunication Wires	3000
71.4	Manufacturing of Fiber Optic Cables and Wires	3000
71.5	Manufacturing of Automotive Electrical Wiring	3000
71.6	Manufacturing of Conductors and Electrical Wiring Accessories	3000
72.1	Manufacturing of Electric Lamps	3000
72.2	Manufacturing of Lamp Bases and Accessories	3000
72.3	Manufacturing of Electric Advertising Signs	3000
72.4	Manufacturing of Liquid Batteries	3000
72.5	Manufacturing of Dry Batteries	3000
72.6	Manufacturing of Chandeliers	3000
73.1	Manufacturing of Remote Control Devices	3000
73.2	Manufacturing of Thermocouples	3000
74.1	Manufacturing of Electronic Tubes	3000
74.2	Manufacturing of Electronic Chips and Semiconductors	3000
75.1	Manufacturing of Communication Devices and their Accessories	3000
76.1	Manufacturing of Electrical Measurement and Control Devices	3000
76.2	Manufacturing of Non-Electrical Measurement and Control Devices	3000
77.1	Manufacturing of Eyeglasses and Optical Instruments	3000
77.2	Manufacturing of Contact Lenses	3000
78.1	Watch Manufacturing	3000
79.1	Assembly of Passenger Cars	3000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
80.1	Manufacturing of Vehicle Bodies	3000
80.2	Manufacturing of Trailers	3000
80.3	Manufacturing of Refrigerated Trailers	3000
80.4	Manufacturing of Water and Petroleum Tankers	3000
80.5	Manufacturing of Mobile Concrete Mixers	3000
81.1	Manufacturing of Radiators for Cars and Vehicles	3000
81.2	Manufacturing of Exhausts for Cars and Vehicles	3000
81.3	Manufacturing of Additional Parts for Cars	3000
81.4	Manufacturing of Brake Pads	3000
82.1	Shipbuilding	5000
82.2	Dry Dock Operations	5000
82.3	Manufacturing of Metal Parts for Ships	3000
83.1	Manufacturing of Wooden Ships and Boats	3000
83.2	Boat Manufacturing	3000
83.3	Repair of Ships and Boats	1500
84.1	Motorcycle Manufacturing	3000
85.1	Bicycle Manufacturing	3000
86.1	Manufacturing of Home Furniture	3000
86.2	Manufacturing of Kitchen Furniture and Fixtures	3000
86.3	Manufacturing of Office Furniture	3000
86.4	Manufacturing of Public Shop Fixtures	3000
86.5	Manufacturing of Foam Mattresses	3000
86.6	Manufacturing of Spring Mattresses	3000
86.7	Manufacturing of Metal Curtains	3000
86.8	Manufacturing of Metal Partitions	3000
86.9	Manufacturing of Transportation Furniture	3000
87.1	Manufacturing of Gold and Precious Metal Jewelry	5000

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
87.2	Manufacturing of Silverware and Silver Ornaments	3000
87.3	Cutting and Polishing of Gemstones	3000
87.4	Manufacturing of Fine Jewelry	3000
88.1	Manufacturing of Musical Instruments	3000
89.1	Manufacturing of Sports Equipment and Supplies	3000
90.1	Manufacturing of Plastic Children's Toys	3000
90.2	Doll Manufacturing	3000
91.1	Manufacturing of Pens and Writing Instruments	3000
91.2	Stamp Manufacturing	3000
92.1	Manufacturing of Clothes Hangers	3000
92.2	Manufacturing of Brooms and Cleaning Tools	3000
92.3	Manufacturing of Umbrellas	3000
92.4	Manufacturing of Sealants	3000
92.5	Manufacturing of Photo Holders	3000
92.6	Manufacturing of Office Supplies	3000
93.1	Processing of Metal Waste	3000
93.2	Treatment of Organic Waste and Residues	3000
93.3	Treatment of Glass Waste	3000
93.4	Treatment and Refining of Oil Waste	3000
93.5	Processing of Fabric and Textile Waste	3000
93.6	Collection and Processing of Non-Metallic Waste	3000
94.1	Tailoring of Men's Suits and Clothes	500
94.2	Tailoring of Men's Arabic Clothes	500
94.3	Tailoring of Women's Clothes	500
94.4	Embroidery of Clothes	500
94.5	Preparation of Fabrics and Textiles for Tailoring	500
94.6	Tailoring of Men's Abayas (Bishts)	500
94.7	Tailoring and Embroidery of Women's Abayas	500

<b>No.</b>	<b>Activity Classification</b>	<b>Prescribed Fee in Dirhams</b>
94.8	Clothing Workshop	2000
94.9	Shoes and Slippers Workshop	1000
95.1	Goldsmith and Fine Jeweler	2000
95.2	Silversmith	2000
95.3	Jewelry Making from Non-Precious Metals	1000
95.4	Traditional Antiques, Tools, and Utensils Workshop	1000
95.5	Engraving on Metal Products	1000
95.6	Picture and Art Frame Workshop	1000
95.7	Gift and Jewelry Box Workshop	1000
95.8	Manufacturing of Artificial Flowers and Ornamental Plants	3000
95.9	Engraving on Glass and Plastic	1000
95.10	Crystal Products Processing Workshop	1000
96.1	Blacksmith and Welding Workshop	1000
96.2	Manufacturing of Fish Traps (Gargour)	3000
96.3	Metal Doors and Windows Workshop and Installation	1000
96.4	Ship and Boat Maintenance Services	1500
97.1	Cotton Fluffing and Mattress Preparation	500
97.2	Furniture Upholstery	500
97.3	Preparation of Plastic Display Tools	500
97.4	Preparation of Fishing Nets	500
97.5	Cutting and Fitting of Eyeglass Lenses	500
97.6	Stamp Preparation	1000
97.7	Bookbinding Workshop	1000
97.8	Calligraphy and Drawing Workshop	1000
97.9	Carpentry Workshop	500
97.10	Manual Carpentry	1000
97.11	Manual Carpentry within the city	3000
97.12	Manufacturing of Food Warming Torches	1000
97.13	Making Sculptures and Decorative Works for Special Displays	1000



## Document

98.01	Electric Power Generation	30000
98.02	Electric Power Transmission and Distribution	30000
99.01	Drinking Water Purification and Filtration	30000
99.02	Seawater Desalination Plant Building	30000
100.01	Demolition and Debris Removal	3000
100.02	Land Reclamation Contracting	3000
100.03	Excavation, Backfilling, and Land Leveling Contracting	3000
100.04	Sand Stabilization Works Contracting	3000
100.05	Foundation Excavation and Piling Contracting	3000
100.06	Coastal Land Reclamation Contracting	3000
100.07	Waterway Dredging and Deepening Contracting	3000
100.08	Blasting Works for Civil Purposes Contracting	10000
100.09	Service Duct Trenching Contracting	3000
101.01	General Civil Construction	5000

	Contracting (excluding building contracting)	
	Building	
101.02	Contracting (Ground + 1)	2000
	Building	
101.03	Contracting (Ground + 4)	2500
	Building	
101.04	Contracting (Ground + 6)	3000
	Building	
101.05	Contracting (Unlimited Floors)	4000
	Precast Concrete Building Installation	3000
101.06	Contracting	
	Prefabricated Wooden House Installation	3000
101.07	Contracting	
	Metal Structure	
101.08	Erection	3000
	Contracting	
101.09	Road Construction Contracting	5000
	Sewerage Network and Station	
101.10	Construction and Repair Contracting	5000
	Water Network and Station	
101.11	Construction and Repair Contracting	5000
	Tunnel	
101.12	Construction and Repair Contracting	5000
101.13		5000

	Bridge and Dam	
	Construction and	
	Repair Contracting	
	Oil and Natural Gas	
101.14	Pipeline	5000
	Construction	
	Contracting	
	Power	
101.15	Transmission Line	5000
	Construction and	
	Repair Contracting	
	Wireless	
101.16	Transmission	5000
	Tower Construction	
	Contracting	
	Telecommunication	
101.17	Tower and Line	5000
	Construction and	
	Repair Contracting	
	Port and Marine	
101.18	Construction	5000
	Contracting	
	Seawater	
101.19	Desalination Plant	5000
	Construction	
	Contracting	
	Electric Power	
101.20	Station	5000
	Construction and	
	Repair Contracting	
	General	
101.21	Maintenance	2000 for citizens
	Contracting	
	General	
101.22	Maintenance	3000 for non-citizens
	Contracting	
	Air Conditioning	
102.01	System Installation	2000
	Contracting	
	Elevator and	
102.02	Escalator	2000

	Installation	
	Contracting	
	Electrical Power	
	Transmission and	
102.03	Control Equipment	3000
	Installation	
	Contracting	
	Exhibition	
102.04	Installation Works	2000
	Contracting	
	Electromechanical	
	Equipment	
102.05	Installation and	2000
	Maintenance	
	Contracting	
	Fence and Barbed	
102.06	Wire Installation	1000
	and Maintenance	
	Contracting	
	Satellite TV	
	Receiving	
102.07	Equipment	2000
	Installation	
	Contracting	
	Security and Safety	
102.08	Equipment	2000
	Installation	
	Contracting	
	Intercom Network	
102.09	Installation and	1000
	Maintenance	
	Contracting	
	Wired and Wireless	
	Communication	
102.10	System Equipment	1000
	Installation	
	Contracting	
	Metal Fittings and	
102.11	Parts Installation	2000
	Contracting	
102.12		2000

	Measurement and Control	
	Instruments and Equipment	
	Installation and Repair Contracting	
	Sanitary Plumbing	
102.13	and Installation Works Contracting	2000
102.14	Electrical Wiring Works Contracting	2000
	Pre-stressed	
102.15	Structural Unit Installation Works Contracting	2000
	Sports Field and	
102.16	Track Flooring Works Contracting	2000
	Radio, Television, Cinema, and	
102.17	Theater Equipment Installation and Maintenance Contracting	3000
	Specialized Piping and Extension	
102.18	Network Installation Contracting	3000
103.01	Concrete Works	2000
103.02	Concrete Restoration Works	2000
	Tile, Marble, and	
103.03	Ceramic Installation Works	1000
103.04	Painting and Decorating Works	1000
	Insulating	
103.05	Buildings and Structures	1000
103.06		1500 for citizens

	Building Maintenance (excluding electrical and sanitary works and equipment)	
103.07	Building Maintenance (excluding electrical and sanitary works and equipment)	2500 for non-citizens
103.08	Scaffolding Erection	1000
103.09	Interior Design Execution Works	1000
103.10	Engraving and Decoration Works	1000
103.11	Wallpaper Installation	500
103.12	Suspended Ceiling and Light Partition Installation	500
103.13	Exterior and Interior Landscaping	1000
103.14	Road Marking Works	1000
103.15	Repair of Electrical Wiring and Installations	1000
103.16	Repair of Sanitary Plumbing, Installations, and Water Connections	1000
103.17	Restoration of Historical Buildings	2000
104.01	Installation of Advertising Billboards	1000
104.02		20000

	Trade in new passenger cars, trucks, and tractors (other than authorized agency) (not registered in the system)	
104.03	Trade in used passenger cars (Used Car Market)	1000
104.04	Trade in used passenger cars (outside the Car Market)	5000 - 10000 at the discretion of the Head of Section
104.05	Trade in used vehicles, trucks, and trailers	1000
104.06	Trade in used vehicles and trucks (outside the Car Market)	5000 - 10000 at the discretion of the Head of Section
105.01	General Vehicle Maintenance	2000
105.02	Mechanical Repair of Vehicles	600
105.03	Car Electrical Repair	600
105.04	Car Air Conditioning Repair and Maintenance	600
105.05	Tire Repair	600
105.06	Vehicle Body Repair (Denting) and Painting	600
105.07	Car Washing and Cleaning	1000 AED per hydraulic car wash lift
105.08	Car Washing and Cleaning (not registered in the system)	500 AED per manual wash bay

105.09	Car Washing and Cleaning	1000 AED per automatic washing machine
105.10	Car Oil Change	500
105.11	Rust-proofing of Cars	500
105.12	Car Exhaust Repair	500
	Vehicle Radiator	
105.13	Repair and Maintenance	500
105.14	Towing Services for Broken Down Cars	1000
	Refrigerated Trailer	
105.15	Equipment Repair and Maintenance	1000
105.16	Car Seat Upholstery	500
105.17	Vehicle Technical Inspection	1000
105.18	Car Polishing	1000
	Trade in Car and	
106.01	Vehicle Spare Parts and Components	1000
106.02	Trade in Car Accessories	500 or added to another activity
106.03	Trade in Car Tires	1000
	Trade in Used Car	
106.04	Spare Parts and Accessories	1000
106.05	Trade in Trailers	2000
	Trade in	
107.01	Motorcycles, their Spare Parts, and Accessories	7000
107.02	Motorcycle Repair and Maintenance	600
	Trade in Scooters	
107.03	and their Spare Parts	6000
108.01	Fuel station for fueling activity with	5000



	12 or fewer fuel nozzles	
	Fuel station for	
108.02	each additional fuel nozzle	500
	Distribution of Fuel	
108.03	for Cars and Vehicles	3000
	Issuance, Sale, and	
109.01	Replacement of Trading Cards	3000
	Permanent	
109.02	Exhibition of Industrial Products	3000
	Commercial Broker	
109.03	for Goods and Products	3000
109.04	Auction Hall	10000
	Government	
109.05	Commercial Liaison Office	5000
109.06	Representative Office	5000
109.07	Weighing and Measuring Services	1000
	Preparation of Goods and	
109.08	Products for Promotional Purposes	1000
109.09	Repackaging and Packing Services	1000
110.01	Trade in Seeds	500
	Trade in Vegetables	
110.02	and Fruits (inside the Central Market)	500
	Trade in Vegetables	
110.03	and Fruits (outside the Central Market)	1000
110.04		1000

	Trade in Flowers and Ornamental Plants	
110.05	Trade in Medicinal Plants and Herbs	1000
110.06	Trade in Cereals, Grains, and Pulses	1000
110.07	Trade in Livestock and Sheep	1000
110.08	Trade in Poultry	2000
110.09	Trade in Fish and Marine Animals (Central Market)	500
110.10	Import and Re- export of Non-local Fish	1000
110.11	Trade in Ornamental Fish, Birds, and Pets	500
110.12	Trade in Raw Hides and Skins	1000
110.13	Trade in Wool and Hair	500
110.14	Trade in Bones, Hooves, and Horns	1000
110.15	Trade in Fodder	1000
110.16	Trade in Tobacco	500
110.17	Trade in Horses	1000
110.18	Trade in Tree and Plant Seedlings	500
110.19	Trade in Animal Feed	500
111.01	Trade in Foodstuffs and Beverages	1000
111.02	Trade in Health Foods	500
111.03	Trade in Baby Food	500
111.04	Trade in Snack Foods	500

111.05	Trade in Dairy Products	500
111.06	Trade in Canned and Preserved Foodstuffs	1000
111.07	Trade in Fresh or Chilled Meat (inside the Central Market)	500
111.08	Trade in Fresh or Chilled Meat (outside the Central Market)	1000
111.09	Trade in Frozen Fish and Seafood	500
111.10	Trade in Eggs	500
111.11	Trade in Honey	500
111.12	Trade in Sugar	500
111.13	Trade in Tea	500
111.14	Trade in Coffee	500
111.15	Trade in Spices and Seasonings	500
111.16	Trade in Bread and Bakery Products	650
111.17	Trade in Sweets and Chocolate	650
111.18	Trade in Pastries and Oriental Sweets	650
111.19	Trade in Ice Cream	500
111.20	Trade in Flour	500
111.21	Trade in Ghee and Vegetable Oils	500
111.22	Trade in Nuts	500
111.23	Trade in Salt	500
111.24	Trade in Mineral Water	500
111.25		500

Trade in Soft Drinks  
and Carbonated  
Water

111.26 Trade in Juices 500

111.27 Trade in Ice 500

Trade in Processed

111.28 Tobacco and 1000  
Cigarettes

Trade in Dried

111.29 Vegetables and 1000  
Fruits

112.01 Trade in Textiles 1000  
and Fabrics

Trade in Blankets,

112.02 Towels, and Home 1000  
Linens

112.03 Trade in Oriental 1000  
Carpets

112.04 Trade in Carpets 1000

112.05 Trade in Flags 500

112.06 Trade in Ready- 500  
made Garments

112.07 Trade in Arabic 500  
Clothing

112.08 Trade in Children's 500  
Clothing

112.09 Trade in 500  
Underwear

Trade in Men's

112.10 Ready-made 500  
Garments

Trade in Women's

112.11 Ready-made 500  
Garments

112.12 Trade in Protective 500  
Clothing and Vests

112.13 Trade in Uniforms 500  
and Official Attire

112.14 Trade in Slippers 500  
and Sandals

112.15	Trade in Shoes	500
	Trade in Handbags	
112.16	and Leather Products	500
	Trade in Medicines	
113.01	(Pharmaceutical Warehouse)	2000
113.02	Trade in Veterinary Medicines	1000
	Trade in	
113.03	Pharmaceutical Chemicals	1000
	Trade in Non-	
113.04	Pharmaceutical Preparations	1000
	Trade in Medical,	
113.05	Therapeutic, and Surgical Tools and Supplies	1000
113.06	Trade in Perfumes and Cosmetics	1000
	Trade in Oud,	
113.07	Bakhoor, and Fragrances	500
	Trade in Optical	
113.08	Instruments and Contact Lenses	1000
113.09	Trade in Eyeglasses	1000
	Trade in Beauty	
113.10	and Cosmetic Tools and Supplies	500
113.11	Trade in Baby Care Supplies	500
113.12	Trade in Paper Products	500
114.01	Trade in Blank Recording Tapes	500
114.02	Trade in Recorded Audio Tapes	1000
114.03		1000

	Trade in Recorded Audio Discs	
	Trade and Rental of	
114.04	Cinematic and Television Films	2000
	Trade in	
114.05	Specialized Magazines and Periodicals	500
	Trade in Books,	
114.06	Newspapers, and other Publications	500
	Trade in Stationery	
114.07	and Writing Instruments	500
	Trade in	
114.08	Educational Aids and Models	500
	Trade in Greeting	
114.09	and Invitation Cards	500
	Trade in	
114.10	Holographic Images	1000
	Trade in	
114.11	Advertising Materials and Tools	1000
	Trade in Computer	
114.12	Systems and Software	1000
	Trade in Computer	
114.13	and Data Processing Supplies	1000
	Trade in	
114.14	Photographic Films and Materials	1000
115.01	Trade in Porcelain and Chinaware	500

115.02	Trade in Household Tools and Utensils	500
115.03	Trade in Silverware and Tableware	500
115.04	Trade in Stoves and Cooking Ovens	500
115.05	Trade in Audio- Visual and Recording Devices and their Accessories	1000
115.06	Trade in Refrigerators, Washing Machines, and Domestic Electrical Appliances	1000
115.07	Trade in Spare Parts for Electrical and Electronic Appliances	1000
115.08	Trade in Lighting Tools and their Accessories	500
115.09	Trade in Purification and Filtration Devices	500
115.10	Trade in Ventilation Devices	1000
115.11	Trade in Air Conditioners	1000
115.12	Trade in Water Heaters	1000
115.13	Trade in Spare Parts and Components for Air Conditioning and Refrigeration Equipment	500
115.14	Trade in Antennas	500
115.15		1000

	Trade in Home Furniture	
115.16	Trade in School, Hospital, and Laboratory Furniture	1000
115.17	Trade in Kitchen Furniture and Fixtures	1000
115.18	Trade in Office Furniture	1000
115.19	Trade in Bamboo, Cane, Reed, and similar products	1000
115.20	Trade in Mattresses and Sponge Cushions	500
115.21	Trade in Telephones and Wired Communication Devices	1000
116.01	Trade in Watches and their Spare Parts	1000
116.02	Trade in Gold and Silver Jewelry and Ornaments	1000
116.03	Trade in Pearls and Precious Stones	1000
116.04	Trade in Costume Jewelry (non-precious metals)	500
116.05	Trade in Gifts	500
116.06	Trade in Crystal Products	1000
116.07	Trade in Children's Toys	1000
116.08	Trade in Antiques	1000
116.09		500



	Trade in Frames, Pictures, and Art Paintings	
	Trade in Artificial	
116.10	and Dried Flowers and Plants	1000
116.11	Trade in Smoking Accessories	500
	Trade in Canes and	
116.12	Hand-held Umbrellas	500
116.13	Trade in Candles	500
	Trade in Sports	
117.01	Equipment and Tools	1000
	Trade in Horse	
117.02	Tack, Equestrian Tools, and Supplies	1000
117.03	Trade in Fishing Gear	500
117.04	Trade in Camping Supplies and Tools	500
117.05	Trade in Bags and Travel Accessories	500
	Trade in Tents,	
117.06	Umbrellas, and Tarpaulins	1000
	Trade in Musical	
117.07	Instruments and their Accessories	1000
	Trade in	
117.08	Photographic Equipment and its Accessories	1000
	Trade in	
	Specialized	
117.09	Photographic Equipment Materials and Supplies	1000

117.10	Trade in Public Address Systems	1000
117.11	Trade in Dry Batteries	500
117.12	Trade in Liquid Batteries	500
117.13	Trade in Occupational Safety and Health Supplies and Tools	1000
117.14	Trade in Laboratory Tools and Supplies	1000
117.15	Trade in Fiber Optic Products, Accessories, and Supplies	1000
117.16	Trade in Tools and Supplies for the Disabled	500
118.01	Trade in Crude Oil	5000
118.02	Trade in Local Diesel	3000
118.03	Trade in Greases and Lubricating Oils	1000
118.04	Trade in Fuel	5000
118.05	Trade in Tar and Asphalt	2000
118.06	Distribution of Domestic Gas	500
118.07	Trade in Charcoal and Firewood	500
119.01	Trade in Metal Ores	1000
119.02	Trade in Iron and its Basic Products	1000
119.03	Trade in Non- Ferrous Metals	1000
119.04	Trade in Unwrought Gold	2000

	and Precious Metals	
119.05	Trade in Scales and Measures	500
119.06	Trade in Fasteners and their Supplies	500
119.07	Trade in Agricultural Tools and Implements	500
119.08	Trade in Construction Tools and Implements	500
119.09	Trade in Workshop Tools and Implements	500
119.10	Trade in Metal Barrels	500
119.11	Trade in Metal Cans and Containers	500
119.12	Trade in Metal Molds	1000
119.13	Trade in Traffic Signs and Supplies	1000
119.14	Trade in Steel Wool	500
119.15	Trade in Locks and Keys	500
119.16	Trade in Shipping Containers	1000
120.01	Trade in Building Materials	1000
120.02	Trade in Reinforcing Steel	1000
120.03	Trade in Bricks	500
120.04	Trade in Sand, Gravel, and Building Stones	500
120.05	Trade in Metal Works for Buildings	1000
120.06		500

	Trade in Tiles and Flooring	
120.07	Trade in Glass and Mirrors	500
120.08	Trade in Wires and Cables	500
120.09	Trade in Cement Products	500
120.10	Trade in Gypsum Products	500
120.11	Trade in Suspended Ceilings	500
120.12	Trade in Asbestos	500
120.13	Trade in Sanitary Ware	1000
120.14	Trade in Electrical Wiring Tools	1000
120.15	Trade in Prefabricated Buildings and their Parts	2000
120.16	Trade in Swimming Pools	1000
120.17	Trade in Tanks, Cisterns, and Silos	1000
120.18	Trade in Pipes and Tubes	1000
120.19	Trade in Fiberglass Products	500
120.20	Trade in Metal Supplies for Buildings	500
120.21	Trade in Decoration Materials and Partitions	500
120.22	Trade in Wallpaper	500
120.23	Trade in Vertical Metal Blinds	1000
120.24		1000

	Trade in Scaffolding	
120.25	Trade in Ready-Mix Concrete	1000
120.26	Trade in Fences and Barbed Wire	500
120.27	Trade in Timber	1000
120.28	Trade in Wooden Products	1000
	Trade in Specialized Construction Fabrics and Fibers	
120.29		1000
121.01	Trade in Chemical Fertilizers	1000
	Trade in Agricultural Pesticides	
121.02		1000
	Trade in Disinfectants and Detergents	
121.03		1000
	Trade in Industrial Detergents	
121.04		1000
	Trade in Dyes and Polishes	
121.05		500
	Trade in Industrial Gases	
121.06		1000
	Trade in Dyeing and Tanning Materials	
121.07		1000
	Trade in Acids and Alkalis	
121.08		1000
	Trade in Plastic and Nylon Raw Materials	
121.09		1000
	Trade in Industrial Sponge	
121.10		1000
	Trade in Rubber	
121.11		1000
121.12		1000

	Trade in Developing Chemicals	
121.13	Trade in Medical Gases	1000
121.14	Trade in Fire Fighting Materials	1000
121.15	Trade in Inks and Printing Materials	1000
	Trade in Non-	
121.16	Edible Vegetable and Animal Oils	1000
121.17	Trade in Adhesives	1000
121.18	Trade in Gum and Glue	500
	Trade in Insulating	
121.19	and Protective Materials	1000
121.20	Trade in Oil Well Chemicals	1000
121.21	Trade in Plastic Waste	1000
121.22	Trade in Marble and Natural Stone	1000
	Trade in Basic	
121.23	Industrial Chemicals	1000
	Trade in Chemicals	
121.24	for Construction Purposes	1000
121.25	Trade in Household Pesticides	1000
	Trade in Organic	
121.26	Fertilizers and Soil Conditioners	1000
121.27	Trade in Jute and Ropes	500
121.28	Trade in Paper	500
121.29		500

	Trade in Packing and Packaging Materials	
121.30	Trade in Tanned Leather	1000
121.31	Trade in Paper Waste	1000
121.32	Trade in Metal Waste	2000
	Trade in Upholstery	
121.33	Materials and Supplies	500
	Trade in Sewing	
121.34	and Embroidery Supplies	500
	Trade in Plastic	
121.35	Containers and Bags	500
121.36	Trade in Threads and Yarns	1000
	Trade in Curtain	
121.37	and Upholstery Fabrics	1000
121.38	Trade in Fish and Meat Waste	1000
121.39	Trade in Raw Materials	1000
121.40	Trade in Laboratory Chemicals	1000
121.41	Trade in Cotton and Natural Fibers	500
121.42	Trade in Petrochemicals	10000
121.43	Trade in Plastic Sheets	500
	Trade in	
	Agricultural	
122.01	Tractors and Machinery and their Supplies	1000

	Trade in Agricultural	
122.02	Equipment and Machinery and their Supplies	1000
	Trade in Spare	
122.03	Parts for Agricultural Machinery	500
	Trade in Workshop	
122.04	Equipment and Machinery and their Spare Parts	1000
	Trade in Factory	
122.05	Equipment and Machinery and their Spare Parts	3000
	Trade in Oil and Natural Gas Well	
122.06	Equipment and Devices and their Spare Parts	3000
	Trade in Wired	
122.07	Communication Equipment	1000
	Trade in Solar	
122.08	Energy Equipment and Devices and their Supplies	1000
	Trade in Safety and	
122.09	Fire Fighting Equipment and Devices	1000
	Trade in Scientific	
122.10	and Laboratory Equipment and Devices	1000
	Trade in	
122.11	Preservation and Refrigeration	1000



	Equipment and Devices	
	Trade in Diving	
122.12	Equipment and Devices	1000
	Trade in Radio, Television, Cinema,	
122.13	and Theater	3000
	Equipment and Devices	
	Trade in	
122.14	Construction Machinery and Equipment	3000
	Trade in Central Air	
122.15	Conditioning Equipment and its Supplies	3000
	Trade in Spare Parts for	
122.16	Construction Machinery and Equipment	3000
	Trade in Spare	
122.17	Parts for Heavy Machinery and Equipment	2000
	Trade in Beauty	
122.18	Center and Barber Shop Equipment	3000
	Trade in Loading	
122.19	and Lifting Equipment and Machinery	3000
	Trade in Farm and	
122.20	Poultry Equipment and Machinery	1000
	Trade in Vending	
122.21	Machine Equipment	3000
122.22		3000

	Trade in Water Desalination Equipment and Machinery and their Supplies	
	Trade in Brick	
122.23	Making Equipment and Machinery	3000
	Trade in Painting	
122.24	Equipment and Machinery	3000
	Trade in Mill and	
122.25	Bakery Equipment and Machinery	3000
	Trade in Water	
122.26	Treatment and Purification Equipment	3000
	Trade in Water	
122.27	Cooling and Heating Equipment	3000
	Trade in Printing	
122.28	Press Equipment and its Supplies	3000
	Trade in Lighting	
122.29	Equipment and its Supplies	3000
	Trade in Restaurant	
122.30	and Central Kitchen Equipment	3000
	Trade in City	
122.31	Cleaning Equipment	3000
	Trade in Building	
122.32	Cleaning Equipment	3000
	Trade in Sea	
122.33	Cleaning Equipment	3000
	Trade in	
122.34	Environmental	5000

	Protection Equipment	
	Trade in Clothes	
122.35	Cleaning Equipment	3000
	Trade in Car	
122.36	Washing and Cleaning Equipment	3000
122.37	Trade in Office Equipment	1000
	Trade in Public	
122.38	Shop Equipment and Fixtures	1000
	Trade in Packing	
122.39	and Packaging Equipment	1000
122.40	Trade in Well Drilling Equipment	3000
	Trade in Pest and	
122.41	Animal Control Equipment	500
122.42	Trade in Airport Equipment	3000
122.43	Trade in Garden Equipment	1000
	Trade in Sports	
122.44	Field Equipment and Fittings	3000
	Trade in	
122.45	Computers and their Accessories	1000
	Trade in Medical	
122.46	and Surgical Devices and their Supplies	1000
122.47	Trade in Veterinary Devices and Tools	1000
122.48	Trade in Precision Electronic Devices	1000

	Trade in Sewing	
122.49	Machines and their Spare Parts	1000
	Trade in Elevators	
122.50	and Escalators and their Spare Parts	3000
	Trade in Pumps,	
122.51	Motors, Valves, and their Supplies	1000
	Trade in	
122.52	Calculators and their Spare Parts	1000
	Trade in	
122.53	Typewriters and Copiers and their Spare Parts	1000
	Trade in Electric	
	Power Generation,	
122.54	Transmission, and Distribution Equipment	3000
	Trade in Automatic	
122.55	Gates and Barriers	1000
	Trade in Irrigation	
122.56	Devices, Equipment, and Supplies	1000
	Trade in	
122.57	Engineering Drawing Equipment	1000
	Trade in Alarm and	
122.58	Surveillance Devices and Equipment	1000
	Trade in	
122.59	Greenhouses, their Equipment, and Supplies	1000
	Trade in Wireless	
122.60	Communication	1000

	Equipment and Devices	
	Trade in Satellite TV Receiving Equipment and Devices	1000
122.61		
	Trade in Meat and Fish Preparation and Processing Equipment and Machinery	1000
122.62		
	Trade in Spinning and Weaving Equipment and their Spare Parts	1000
122.63		
	Trade in Amusement Hall and Electronic Game Equipment	1000
122.64		
	Trade in Bicycles, their Spare Parts, and Accessories	1000
122.65		
	Trade in Ships and Boats	3000
122.66		
	Trade in Light Aircraft	5000
122.67		
	Trade in Spare Parts and Components for Ships and Boats	2000
122.68		
	Trade in Aircraft Spare Parts and Components	2000
122.69		
	Trade in Children's Playground Equipment	1000
122.70		
	Trade in Train Spare Parts and Components	2000
122.71		
	Trade in Aquariums and Equipment for	1000
122.72		

	Displaying Fish and Marine Animals	
	Trade in Spare	
122.73	Parts for Machines and Engines	1000
	Trade in High	
122.74	Furnaces and Smelters	2000
	Trade in Inspection and Testing	
122.75	Equipment and Devices	1000
	Trade in Central	
122.76	Ventilation and Air Purification Equipment	2000
	Trade in Port and	
122.77	Marine Navigation Equipment	3000
	Trade in	
122.78	Developing Equipment and its Supplies	3000
123.01	Trade in Explosives (for civil purposes)	3000
123.02	Trade in Fireworks	3000
	Agricultural	
124.01	Cooperative Marketing	1000
	Consumer	
124.02	Complex (Supermarket)	3000
124.03	Grocery	500
	Convenience Store	
124.04	(part of a fuel station)	1000
124.05	Mill	500
124.06	Roastery	500
124.07	Food Catering Services	1000

124.08	Meal Supply Contracts	1000
	Consumer	
125.01	Cooperative Marketing	1000
	Industrial	
125.02	Cooperative Marketing	1000
125.03	Department Store	3000
125.04	General Trading	3000
125.05	Sale of Goods using Catalogs	1000
	Sale of Goods	
125.06	through Vending Machines	1000
125.07	Fuel and Petroleum Supply Contracts	3000
125.08	Pharmacy	2000
	Public Facility	
125.09	Equipping Contracts	1000
126.01	Trade in Used Furniture	2000
	Trade in Used	
126.02	Jewelry and Ornaments	2000
	Trade in Used	
126.03	Electrical and Electronic Devices and Tools	2000
	Trade in Used	
126.04	Household Utensils and Tools	2000
	Trade in Used	
126.05	Construction Equipment and Machinery	3000
	Repair and	
127.01	Maintenance of	600

	Domestic Electrical Appliances	
	Repair of Electronic	
127.02	Devices, Machines, and Equipment	600
127.03	Air Conditioner Repair	600
127.04	Repair and Maintenance of Scales and Measures	600
127.05	Repair of Wired and Wireless Communication Equipment and Devices	1000
127.06	Maintenance and Repair of Medical and Laboratory Equipment and Devices	1000
127.07	Repair of Stoves, Ovens, and Cookers	600
127.08	Repair and Maintenance of Alarm and Surveillance Devices and Equipment	1000
127.09	Car Phone Installation and Repair	500
127.10	Repair of Light Machines and Machinery	600
127.11	Repair, Maintenance, and Operation of Heavy Machines and Equipment	1000



127.12	Repair and Maintenance of Marine Machines and Equipment	1500
127.13	Repair and Maintenance of Air Conditioning and Refrigeration Equipment	1000
127.14	Repair of Antiques and Valuables	1000
127.15	Curtain Preparation and Installation	500
127.16	Shoe Repair	500
127.17	Repair of Jewelry and Ornaments	2000
127.18	Watch Repair	500
127.19	Lock Repair	500
127.20	Eyeglass Repair	500
127.21	Scissor and Knife Repair and Sharpening	500
127.22	Antenna Installation and Repair	500
127.23	Gas Cylinder Inspection and Repair	1000
127.24	Children's Toy Repair	1000
127.25	Repair of Rifles and Small Arms	500
127.26	Bicycle Repair	500
127.27	Shipping Container Maintenance and Repair	500
127.28	Rust Removal from Metals	600
127.29		500

	Repair of Leather Products and the like	
	Repair and Maintenance of	
127.30	Amusement Hall Equipment and Devices	600
127.31	Repair of Tanks and Metal Barrels	600
128.01	Restaurant	850
	"Restaurant" if added to any other	
128.02	activity, an additional fee is added	850
128.03	Café	650
128.04	Selling Snacks (Cafeteria)	650
	Selling Snacks if added to any other	
128.05	activity, an additional fee is added	650
128.06	Restaurant + Selling Snacks	1500
128.07	Selling Ice Cream	500
	Cooking of Fish	
128.08	and Marine Animals	500
128.09	Traditional Kitchen	1000
	Preparation of	
128.10	Traditional Sweets and Desserts	500
	Preparation and	
128.11	Processing of Pastries	1000
128.12	Floating Restaurant	2000
129.01		1000

	Passenger Transport by Bus within the City	
	Passenger	
129.02	Transport by Bus between Cities	3000
	Passenger	
129.03	Transport by Taxi	1500
	On-demand	
129.04	Passenger Transport by Taxi	1500
129.05	Car Rental	1500
129.06	Bus Rental	1500
129.07	Transport Vehicle Rental	1500
129.08	General Land Transport	3000
129.09	Land Transport of Goods	1500
129.10	Land Transport of Raw Materials	1500
	Transport of	
129.11	Petroleum Products by Tanker Vehicles	2000
129.12	Water Transport by Tanker Vehicles	1500
	Transport by	
129.13	Refrigerated Trailers	1500
129.14	Cash and Valuables Transport Services	2000
	Shipping Lines for	
130.01	Maritime Transport of Passengers and Goods	3000
	Transport of	
130.02	Petroleum and its Products by Oil Tankers	3000

130.03	Passenger Transport by Boat	3000
130.04	Rental of Tugs and Barges	5000
	Maritime Transport under Special	
130.05	Contracts for Passengers and Goods	3000
130.06	Operation of Tourist Sea Cruises	5000
	Airlines for Air	
131.01	Transport of Passengers and Goods	5000
132.01	Aircraft and Equipment Rental	10000
	On-demand	
132.02	Passenger Transport by Air Taxi	5000
	Air Transport under Special	
132.03	Contracts for Passengers and Goods	5000
133.01	Goods Clearance Services	1500
133.02	Goods Loading and Unloading Services	1000
133.03	Goods Packing Services	1000
133.04	Sea Freight Services for Goods	1500
133.05	Air Freight Services for Goods	1500
134.01	Silo Storage	1000
134.02	Cold Storage	1000
134.03		1000

	General	
	Warehouse	
	Storage	
	Storage of Gases	
134.04	and Petroleum Products	3000
135.01	Port Management	10000
135.02	Ship Piloting and Towing	1000
	Airport Ground	
135.03	Operations Management	1000
	Classification and	
135.04	Surveying of Marine Transport Means	1000
	Salvage of Sinking	
135.05	Ships and their Cargo	1000
	Issuance Services	
135.06	for Vehicle Export Licenses and Certificates	1000
	Loading and	
135.07	Unloading of Shipping Containers Services	1000
	Classification and	
135.08	Surveying of Air Transport Means	1000
135.09	Ship Management and Operation	1000
	Civil Aviation	
135.10	Movement Information Services	1000
135.11	Ship Chartering Broker	1000

	Vehicle	
135.12	Registration	1000
	Services	
136.01	Airline Agent	2000
136.02	Travel Ticket Sales	3000
136.03	Shipping Line Agent	2000
136.04	Tour Organization and Promotion	1000
136.05	Hajj and Umrah Trip Organization	1000
136.06	International Airline Office	3000
137.01	Issuance of Postage Stamps	1000
137.02	Issuance of Postal Money Orders	1000
137.03	Postal Agency Service	500
137.04	Parcel Transport	1000
137.05	Document Transport	1000
137.06	Sale of Postage Stamps to Philatelists	500
	Wired and Wireless	
138.01	Communication Services	1000
138.02	Mobile Phone Rental	1000
138.03	Satellite Reception Earth Station	5000
138.04	Television and Radio Broadcasting Station	5000
138.05	Cable Television Channel	5000
138.06	Establishment and Management of Cable and Satellite	5000

	TV Broadcasting Channels	
	Rebroadcasting	
138.07	Services for International TV Network Programs	5000
139.01	Commercial Bank	See comprehensive fees for banks
139.02	Credit and Finance Bank	See comprehensive fees for banks
139.03	Investment Bank	See comprehensive fees for banks
139.04	Credit Card Issuance Services	
139.05	Financial Speculation	See comprehensive fees for banks
139.06	Savings Bank	See comprehensive fees for banks
	Conducting	
139.07	Financing Operations	30000
	Issuance Services	
139.08	for Facility and Discount Cards	1000
	Investment in, establishment, and	
140.01	management of commercial projects	5000
	Investment in, establishment, and	
140.02	management of industrial projects	5000
	Investment in, establishment, and	
140.03	management of agricultural projects	5000
	Banking	
140.04	Representative Office	15000
140.05	Interbank Broker	15000
141.01	Life Insurance	7000

141.02	Life Reinsurance	7000
142.01	Accident and Liability Insurance	7000
142.02	Fire Insurance	7000
	Insurance against	
142.03	Land, Sea, and Air Transport Risks	7000
	Savings and Capital	
142.04	Formation Insurance	7000
142.05	Reinsurance	7000
142.06	Other types of Insurance	7000
142.07	Health Insurance	7000
	Financial	
143.01	Investment Consultancy	5000
	Currency and	
143.02	Precious Metal Price Display Services	5000
	Foreign Currency	
144.01	Exchange, Sale, and Purchase	5000

		07	Diving Services	1500
			Receiving and	
		08	Answering Business Calls	3000
			Debt Collection	
		09	Office	3000
	Brokerage for			
144.02	Buying and Selling	10	Inspection and Valuation Services	1000
	Local Stocks and		Exhibition	
	Bonds	11	Organization and Management	3000
			Preparation and	
		12	Distribution of Press Materials	500
		13		1000



	Fashion and Clothing Design	
14	Hotel Management	3000
15	Company and Establishment Management Services	1000
16	Secretarial Services	1000
17	Theater and Cinema Management	1000
18	Valet Parking Services	3000
19	Facility Management Services	1000
20	Fashion Show Organization	1000
21	Conference and Seminar Organization and Management	3000
22	Tax Refund Services for Taxes Paid Abroad	5000
23	Public Auction Organization and Management	5000
24	Document Destruction Services	1000
25	Document Storage Services	1000
26	Legal Translation	1000
27	Non-commercial Information Services	2000

01	Nursery	1000
02	Kindergarten	1000
03	Primary School	1000

171

01	Preparatory School	1000
02	Secondary School	1000
03	Specialized Vocational School	1000
04	Nursing School	1000
	Religious	
05	Education School and Institute	1000

172

	Specialized	
01	Vocational Institute	1000
02	University College	5000
03	Community College	5000
04	University	10,000

173

01	Flight Training Institute	5000
02	Institute for the Disabled	1000
03	Institute for the Blind	1000
04	Institute for the Deaf and Mute	1000
	Computer	
05	Operation Training Services	1000
	Computer	
06	Programming Training Services	1000
07	Language Teaching Institute	1000
08		1000

	Business Services Institute	
09	Driving School	2000
10	Educational and Social Services	1000
11	Drawing and Sculpture Institute	1000
12	University and Institute Admission Services	1000
13	Home Economics Training Center	1000
14	Motorcycle Driving Institute	2000
15	Heavy Machinery and Vehicle Driving Institute	2000
16	Educational Consultancy	1000
17	Tutoring Institute	1000
18	Quran Memorization Institute	1000
19	Arabic Calligraphy Teaching Institute	1000
20	Management Training Services	1000
21	Technical Training Services	1000
174		
01	General Hospital	3000
02	Ophthalmology Hospital	3000
03	Pediatric Hospital	3000
04	Obstetrics and Gynecology Hospital	3000
05		1000

Convalescent  
Home

175

01	General Clinic	1000
02	Internal Medicine Clinic	1000
03	Cardiology Clinic	1000
04	Pediatric Clinic	1000
05	Ophthalmology Clinic	1000
06	Orthopedic Surgery Clinic	1000
07	Chest Diseases Clinic	1000
08	Gynecology Clinic	1000
09	Urology Clinic	1000
10	Psychiatric and Neurological Clinic	1000
11	Dermatology and Venereology Clinic	1000
12	Ear, Nose, and Throat Clinic	1000
13	Dentistry Clinic	1000
14	Dental Surgery Clinic	1000
15	Cosmetic Surgery Clinic	1000
16	General Surgery Clinic	1000
17	Endocrinology Clinic	1000
18	Polyclinic	3000
19	Neurosurgery Clinic	1000
20	Oncological Surgery Clinic	1000

176

01		1000
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	Specialized Rehabilitation Center	
02	Dental Laboratory for Prosthetics	1000
03	Prosthetic Devices Laboratory	1000
04	Vision Testing Services	1000
177		
01	Radiological Diagnostic Center	1000
02	Medical Analysis Laboratory	1000
03	Health and Treatment Contracting Services	1000
04	Pharmaceutical Consultancy	1000
178		
01	Veterinary Clinic Veterinary	1000
02	Analysis Laboratory	1000
179		
01	Social Club	1000
02	Management and Organization of Charitable Endowments	1000
03	Charitable Works Association	1000
04	Religious Center	1000
180		
01	Garbage Collection, Removal, and Transport Services	5000

02	Street Cleaning Services	2000
03	Sewerage and Water Pumping Services	1000
04	Pest Control and Harmful Animal Extermination Services	1000
05	Sea and Beach Cleaning Works	1000
06	Metal Waste Collection Works	2000
07	Used Lubricating Oil Collection Works	2000
08	Organic Waste Collection Works	2000
09	Collection of Food Waste and Scraps	2000
10	Pollution Treatment and Environmental Protection Services	1000
181		
	Council for Labor	
01	Relations Development	1000
02	International Business Organization	1000
03	Businessmen's Forum	1000
182		
01	Cinematic Film Production	3000
02	Documentary Film Shooting	1000
11		2000

	Sports Race and Tournament Organization Services	
12	Women's Fitness Club	1000
13	Boxing Club	1000
14	Water Sports Training Services	1000
187		
01	Billiard Hall	1000
02	Electronic Games Arcade	2000
03	Amusement Park	3000
04	Children's Play Area	1000
05	Renting Horses and Camels for Leisure	1000
06	Renting Pleasure Boats and Ships	3000
07	Renting Helicopters for Leisure	3000
08	Entertainment Services and Contracts	500
188		
01	Clothes Ironing	500
02	Clothes and Linen Washing	500
03	Steam Cleaning Services	1000
04	Darning of Carpets and Textiles	500
05	Car Seat Cleaning	500
06	Carpet Washing and Cleaning	500

Automatic Clothes  
07 and Linen 1000  
Washing

189

01 Men's Haircutting 650  
and Shaving

02 Women's Beauty 2000  
Salon

Women's  
03 Haircutting and 1000  
Styling

04 Henna Salon 1000

05 Hairdressing 1000  
Training Center

06 Men's Grooming 650  
Salon

07 Wig Fitting Center 650  
Training Center

08 for Beauty Salon 1000  
Staff

Children's  
09 Haircutting and 650  
Shaving

190

01 Key Copying 500

02 Baker 850  
Seller of

03 Traditional 500  
Products and  
Goods

04 Nursery Services 1000

05 Dyer 500

06 Pet Boarding and 500  
Breeding

07 Date Seller 500

08 Shoe Shining 500

09 Private Security 1000  
Guard

10 Fodder Seller 500



11	Turkish Bath for Men	500 + Men's Salon Fee
12	Turkish Bath for Women	500 + Women's Salon Fee
191		
	International	
01	Organization Office	0

### (E) Other Fees Related to Licenses

The following fees shall be collected "if applicable":-

No.	Transaction Type	Prescribed Fee in Dirhams
		Total prescribed fees ÷ 12 months × months in arrears
1	Arrears fees	
	Late penalty for each month or part thereof after the legal grace period for each month of delay	25
2	Entry of a partner or license holder on a visit or transit visa	3000
3	In lieu of warehouse rent for new licenses requiring a warehouse (at	1000
4		

<b>No.</b>	<b>Transaction Type</b>	<b>Prescribed Fee in Dirhams</b>
	the discretion of the Head of Section)	
5	Registration of a warehouse lease contract for a citizen or citizens' license	5% of the contract value with a minimum of 500 Dirhams
6	Registration of a warehouse lease contract for other licenses	10% of the lease value with a minimum of 1000 Dirhams
7	If the warehouse is owned by or granted to the license holder, fees are collected if the license holder is a citizen	500
8	If the warehouse is owned by or granted to the license holder, fees are collected for other licenses	1000
9	Replacement of lost license	100
10	Certification of a license translation	100

**(F) Fees for Procedures, Certificates, and Documents shall be collected as follows:-**

<b>F/ Transaction 1 Type</b>	<b>Prescribed Fee in Dirhams</b>
1 Assignment of license or share	100
2 Approval of assignment	250
3 Assignment procedures	100
Assignment certificate	

**License Cancellation**

1	Procedures for canceling a citizen's license + cancellation certificate	50
2	Procedures for canceling other licenses	250
3	Administrative cancellation of a license that has not been renewed for (10) years "without certificate"	150

**Addition/Deletion/Change**

1	Adding a partner	250
2	Adding a manager	250
3	Changing the legal form	250
4	Adding a new activity	250 per activity
5	Any other amendment to the license	100

## **Certificates/Copies**

1	Certificate of non-renewal	250
	Certificates/letters	
	regarding possession or	No
2	non-possession of	fees
	licenses addressed to	
	Social Affairs	
	Certificate that the license	
	is under renewal	
3	procedures "issued after	100
	payment of the prescribed	
	license fees"	
	Any other certificate/letter	
4	except for letters	100
	addressed to official	
	authorities	

## **Commercial Complaints**

1	Commercial complaint	2000
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## **Value of Publications**

1	Value of lease contracts	25
	Value of business	
2	partnership contracts	100
	Value of service agency	
3	contracts	100
	Representative card	50
	Replacement of lost	
5	representative card	100
	Issuance of an inspection	
6	card for the license	100
	premises	
	Issuance of a replacement	
7	for a lost inspection card	10
	for the license premises	
	Design form for a business	
8	sign	10

## (G) Permits

Permit fees shall be collected as follows:-

		Prescribed
No.	Permit Name	Fee in Dirhams
<b>Product Distribution</b>		
	Product distribution	
1	permit "per vehicle" for one year	2200
	Replacement of lost product	
2	distribution permit per vehicle	100
<b>Advertisements</b>		
	Paper	
1	advertisement permit	100
	Fabric	
2	advertisement permit for each month or less	50
		15 Dirhams per square foot with a minimum of 500 Dirhams
3	Directional sign advertisement permit	
		15 Dirhams, provided the fee is not less than 250 Dirhams
4	Side panel advertisement permit on the same premises	
	Advertisement within the main sign on the	150

No.	Permit Name	Prescribed Fee in Dirhams
	same premises if the ad area is not more than one-third of the sign area	
	Advertisement within the main sign on the same premises	
6	if the ad area is more than one- third but not more than half of the sign area	500
	Advertisement within the main sign on the	
7	same premises if the ad area is more than half of the sign area	1000
	Additional sign advertisement permit for the same premises	
8	for the trade name if the premises is on two streets	150
	Advertisements on canopies at the same premises	
9		10 Dirhams per square foot
	Advertisement permit for a separate sign on top of the building	
10		20 Dirhams per square foot, with a minimum of 2000 Dirhams

No.	Permit Name	Prescribed Fee in Dirhams
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Advertisements

11	on a vehicle (annual fee)	600
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**Promotional Campaigns**

Free tasting /  
free sample

1	distribution for one month or less	250
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Free tasting /  
free sample

2	distribution for cigarettes for one month or less	500
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Promotional  
campaign for a  
product with  
accompanying  
gifts for one  
month

3		500
		1000 Dirhams
4	Major promotional campaign for one month and not exceeding three months.	minimum per month or 10% of the prize value, whichever is higher.

Major  
promotional  
campaign for  
cigarettes for  
one month and  
not exceeding  
three months

5		2000 Dirhams per month
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No.	Permit Name	Prescribed Fee in Dirhams
	If the promotional campaign includes participation cards.	15 fils per card
7	If the promotional campaign includes a draw for participation cards in the campaign.	500 Dirhams per draw

#### **Shopping Center Promotional Campaigns**

1	Major promotional campaign organized by a shopping center for a period not exceeding 45 days, permitted twice a year	15000
2	Medium promotional campaign organized by a shopping center for a period not exceeding 20 days, permitted twice a year	7500
3	Small promotional campaign	4000



No.	Permit Name	Prescribed Fee in Dirhams
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organized by a  
shopping  
center for a  
period not  
exceeding 15  
days, permitted  
4 times a year

#### **Special Offer for a Commodity or Product**

4	Special offer for a specific commodity or product for one month from the products of one company or agent, not exceeding 4 items	250
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5	Special offer for a group of goods in a (supermarket) for one month	500
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#### **Warehouse Rental for Shops Licensed from outside the Emirate**

1	Warehouse rental permit fee	300
2	Lease contract registration fee	10% of the contract value with a minimum of 1000 Dirhams

#### **Sales/Discounts**

1

No.	Permit Name	Prescribed Fee in Dirhams
	Discounts for 15 days for shops, permitted twice a year.	300 Dirhams per door, not exceeding 600 Dirhams
2	Discounts for one month for shops, permitted once a year	600 Dirhams per door, not exceeding 1200 Dirhams
3	If a shop that previously held discounts requests to hold another discount during the same year	An additional 50% of the previous fee is added according to the required period

#### **Liquidation Permit**

1	Liquidation of goods for the shop at the end of each season, per door for 15 days, permitted twice a year	500
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#### **Singing Performance**

1	Permit for a singing performance for one night	1000
2	Permit for a band to sing for one month (inside hotels)	3000

No.	Permit Name	Prescribed Fee in Dirhams
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	without an entrance fee	
	Permit for a band to sing for one month (inside hotels)	5000
3	with an entrance fee	

#### Food Label Permit

	Food label permit for every 1000 forms or less	50
1		

#### Miscellaneous Permits

		Equivalent to the municipality service fees for the concerned
	Permit to open the shop for additional hours	license, provided that only 50% of the municipality fees due on pharmacies and fuel stations are collected.
1		
	Permit for an automatic teller machine (ATM) (outside the bank premises)	1000 per machine
2		

#### Other Fees

1	Urgent transaction fee	100
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No.	Permit Name	Prescribed Fee in Dirhams
2	Newspaper advertisement for a license procedure	200

### **(H) Tax on Hotels, Resorts, and Furnished Apartment Complexes**

A local tax equivalent to 5% of the total sales from room occupancy within hotels, resorts, and furnished apartment complexes shall be collected.

### **(I)**

A fee in lieu of a license amounting to 7,000 AED - 10,000 AED, at the discretion of the Head of Section, shall be collected from each contracting company executing a project within the Emirate that does not have a commercial license issued by Ajman Municipality. However, it is required that the concerned company meets the licensing conditions for contracting companies applicable in the Emirate, and pays a fixed office lease contract fee of 1,000 AED if the company decides that its address in the Emirate will be the project site.

## Second Schedule

**Annexed to Emiri Decree No. (5) of  
2002**

### **Fees for Building Transactions in the Emirate of Ajman**

#### **A- Technical Affairs Department Fees:**

	<b>Transaction Type</b>	<b>Amount of Prescribed Fees</b>
(1)	Initial approval of plans for a private residential building (other than high-rises)	50 AED
(2)	Initial approval of plans for a building for investment purposes	100 AED
(3)	Initial approval of plans for a warehouse	100 AED
(4)	Initial approval of plans for a fuel station and car services	150 AED
(5)	Initial approval of plans for a hospital/	500 AED

	<b>Transaction Type</b>	<b>Amount of Prescribed Fees</b>
	private school/ institute/ private university	
(6)	Initial approval of plans for a building for purposes other than the above	50 - 500 AED at the discretion of the Head of Section
(7)	License for excavation and site preparation works for a building not exceeding two stories (before issuing the building permit)	150 AED
(8)	License for excavation and site preparation works for a building exceeding two stories but less than five stories (before issuing the building permit)	350 AED
(9)	License for excavation and site	500 AED

Transaction Type	Amount of Prescribed Fees
preparation works for a building of five stories or more (before issuing the building permit)	
(10) Permit to construct a private residential building (other than high-rises)	2.5 AED per square meter, with each floor calculated separately
(11) Permit to construct a building for investment purposes	4 AED per square meter, with each floor calculated separately
(12) Permit to construct a fuel station	5 AED per square meter plus 500 AED for each fueling nozzle
(13) Permit to construct a warehouse	4 AED per square meter
(14) Permit to construct a hospital/ private school/private university/ institute	3 AED per square meter, with each floor calculated separately
(15) Permit to construct a building for	2 - 5 AED at the discretion

<b>Transaction Type</b>	<b>Amount of Prescribed Fees</b>
purposes other than the above	of the Head of Section
(16) Permit to construct a boundary wall	1 AED per linear meter with a minimum of 100 AED
(17) Permit to add an annex or annexes to a building	3 AED per square meter with a minimum of 200 AED for each annex
(18) Approval to amend building plans	50 - 100 AED at the discretion of the Head of Section
	100 AED for a residential building and 200 AED for an investment building, provided that
(19) Approval to amend a building construction permit	the amendment does not include additional area, in which case the fees will be calculated according to paragraphs



	<b>Transaction Type</b>	<b>Amount of Prescribed Fees</b>
		10 and 11 above
(20)	Issuance of a certified copy of approved building plans	100 AED
(21)	Photocopying approved building plans from the archive	10 AED per sheet
(22)	Renewal of a building construction permit (of any type)	25% of the fees collected for the original permit
(23)	Building completion certificate (of any type)	20% of the fees collected for the original building permit
(24)	License to demolish an existing building not exceeding two stories	150 AED per building
(25)	License to demolish a building of three stories or more	100 AED per floor
(26)	License to demolish a boundary wall	50 AED
(27)		2% of the land value

	<b>Transaction Type</b>	<b>Amount of Prescribed Fees</b>
	Fee for assignment of a land plot	with a minimum of 3000 AED
(28)	Demarcation of a land plot	200 AED
(29)	Issuance of a new land plot plan	500 AED
(30)	Issuance of a certified copy of a land plot plan	50 AED
(31)	Amendment of a land plot plan	250 AED
(32)	Approval of change of contractor	300 AED
(33)	Approval of change of consultant	200 AED
(34)	Issuance of a technical report on the condition of buildings under construction	500 - 2000 AED at the discretion of the Head of Section
(35)	Issuance of a technical report on the condition of an existing building	250 - 1000 AED at the discretion of the Head of Section
(36)	Certificate for connecting external utilities before	100 AED for a residential building and 300 AED for

<b>Transaction Type</b>	<b>Amount of Prescribed Fees</b>
final completion	an investment building
(37) Issuance of a "To Whom It May Concern" certificate (other than the above)	100 - 200 AED at the discretion of the Head of Section

**(B) Works Section Transaction Fees:**

<b>Transaction Type</b>	<b>Amount of Prescribed Fees in AED</b>
1. Backfilling Permit	10 per load
2. Rental of a water suction manhole	100 AED / per day with a minimum of 10 days
3. Approval fee for cutting asphalt roads	100
4. Fees for excavating an unpaved road for utility connections	50
5. Approval for creating a culvert under asphalt for utility connections for the contractor assigned to	100

<b>Transaction Type</b>	<b>Amount of Prescribed Fees in AED</b>
execute the work	As decided by the Director
Providing the Section's	General of the Municipality in
6. services to	agreement
government	with the
buildings	concerned
	government
	entity

- Transactions for building licenses and completion certificates issued to beneficiaries of the Sheikh Zayed Housing Programme are exempt from the fees prescribed by this Decree.
- The Director General of the Municipality, after consultation with the Ruler, shall decide the amount of fees, if any, that may be charged to federal ministries, departments, government bodies, and companies contracting with the Emirate's government regarding any of their buildings in the Emirate.

## Third Schedule

**Annexed to Emiri Decree No. (5) of  
2002**

### **Fees for the Public Health Section and the Central Laboratory for Food and Environmental Control**

#### **A. Public Health Section Transaction Fees (including Cleaning Section transaction fees):**

<b>Transaction Type</b>	<b>Prescribed Fee in Dirhams</b>
Issuance of a foodstuff (38) fitness certificate for export	200
Issuance of a health card for (39) a person working in the food industry	20
Opening a file (40) for periodic inspection of an establishment	50
Issuance of a no-objection/ (41) release certificate for foodstuffs	200
Issuance of a (42) veterinary health certificate	200
(43)	200

	<b>Transaction Type</b>	<b>Prescribed Fee in Dirhams</b>
	Issuance of a rodent-free certificate	
(44)	Issuance of a certificate for the destruction of unfit foodstuffs	100 - 200 depending on quantities
(45)	Fee for approval of foodstuff distribution by vehicles	50 AED per vehicle
(9)	Issuance of a "To Whom It May Concern" certificate (other than the above)	100 - 200 at the discretion of the Head of Section
(10)	Permit fee for disposing of liquid waste at the site designated by the Municipality	5 AED per load
(11)	Permit fee for disposing of solid waste at the site designated by the Municipality	5 AED per load

**(B) Central Laboratory for Food and Environmental Control Transaction Fees:**

	<b>Transaction Type</b>	<b>Prescribed Fee in Dirhams</b>
1.	Fees for analyzing	50

	<b>Transaction Type</b>	<b>Prescribed Fee in Dirhams</b>
	local drinking water samples	
	Fees for analyzing	50 - 500 at the discretion of
2.	foodstuff samples for export	the Laboratory Director
	Fees for analyzing	100 - 500 per sample at the
3.	imported foodstuff samples	discretion of the Laboratory
	Fees for analyzing	
4.	food samples for non-commercial purposes	100
	Fees for analyzing	
5.	consultative samples	200 per sample
	Fees for analyzing foodstuffs	
6.	from another emirate for distribution within Ajman	100
	Fees for analysis to	200 - 500, estimated
7.	determine the components of a foodstuff	according to the type of analysis
	Fees for analyzing	100 - 500, estimated
8.	environmental samples	according to

Transaction Type	Prescribed Fee in Dirhams
9. Fees for environmental inspection of an establishment	the type of analysis 100 - 500, estimated according to the size and type of the establishment.
10. Fees for a vehicle fitness certificate for distributing foodstuffs	50
11. Fees for approving the export and import of chemicals and others	100
12. Fees for approving an environmental impact assessment study for an establishment	200
13. Fees for issuing a certificate of no environmental harm	200
14. Fees for issuing a "To Whom It May Concern" certificate (other than the above)	100 - 200 at the discretion of the Laboratory Director



## Fourth Schedule

**Annexed to Emiri Decree No. (5) of  
2002**

### **Agriculture Section Fees**

	<b>Type of Tree or Shrub</b>	<b>Incentive Price in Dirhams</b>
	Palm Trees: per	
1.	palm tree (1- meter sapling)	20
	Flowers: Petunia	
2.	per dozen	12
3.	Other flowers	8
	Ground cover	
4.	creeping plants per dozen	6
	Green grass /	
5.	turf per bag	15
	Shade trees (per	
6.	tree)	7
	Small shrubs	
7.	(per shrub)	5

\* Any other services related to home garden requirements as may be approved and valued by the Head of Section.

\* A park entrance fee of two dirhams per adult shall be collected for the entire day that person spends in the park.

## **Fifth Schedule**

**Annexed to Emiri Decree No. (5) of  
2002**

### **Required Guarantee Amounts**

**(A) Financial Guarantees for the Technical  
Affairs Department:**

	<b>Transaction Type</b>	<b>Required Guarantee Amount</b>
	Private residential	2 AED per square meter
(1)	building (other than high- rises)	with a minimum of 2000
	Building for investment purposes	2 AED per square meter with a minimum of 3000
(2)		
(3)	Warehouse building	2 AED per square meter with a minimum of 3000
(4)	Building boundary wall	3 AED per linear meter with a minimum of 1000
(5)	Restoration	At the discretion of the Head of Section according to the type and size of the restoration,

		<b>Transaction Type</b>	<b>Required Guarantee Amount</b>
			with a minimum of 500 AED
		Additional	2 AED per square meter
(6)		annex or annexes	with a minimum of 1000 AED
(7)		Guarantee for fuel stations	Double the original building permit fees
(8)		Guarantee for removal of building debris	1000 - 3000 AED at the discretion of the Head of Section.
(9)		Guarantee for completing the licensing requirements of a contracting company	1000 - 3000 AED at the discretion of the Head of Section.
(10)		Guarantee for rectifying a violation by the contractor	200 AED

**(B) Guarantees and Services for the Works Section:**

		<b>Transaction Type</b>	<b>Required Guarantee Amount</b>
(1)		Guarantee for water suction manhole	1000 AED
(2)			

	<b>Transaction Type</b>	<b>Required Guarantee Amount</b>
	Guarantee for cutting asphalt roads	350 AED per square meter with a minimum of 1000 AED
(3)	Guarantee for road excavation for service connections	5000 AED
(4)	Guarantee for creating culverts under asphalt for service connections	1000 AED / per culvert

**(C) Guarantees for Services of the Central Laboratory for Food and Environmental Control:**

	<b>Transaction Type</b>	<b>Required Guarantee Amount</b>
(1)	Guarantee to provide a health or laboratory certificate from the country of origin	1000 AED
(2)	Guarantee to re-export non-compliant foodstuffs	5000 AED