

**Law No. (1) of 2018**  
**Concerning**  
**The Knowledge Dirham Fee**

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**We, Mohammed bin Rashid Al Maktoum, Ruler of Dubai**

Having reviewed Law No. (5) of 1995 Establishing the Department of Finance,  
And Law No. (4) of 2005 Concerning the Imposition of the Knowledge Dirham Fee, its amendments, and its executive regulation,  
And Law No. (14) of 2009 Concerning the Pricing of Government Services in the Emirate of Dubai and its amendments,  
And Law No. (1) of 2016 Concerning the Financial System of the Government of Dubai,  
And Decree No. (24) of 2007 Forming the Supreme Committee for Fiscal Policy in the Emirate of Dubai and its amendments,

**Do hereby issue the following Law:**

**Title of the Law**

**Article (1)**

This Law shall be named "The Knowledge Dirham Fee Law No. (1) of 2018".

**Definitions**

**Article (2)**

The following words and expressions, wherever mentioned in this Law, shall have the meanings assigned to them, unless the context indicates otherwise:

**The Emirate:** The Emirate of Dubai.

**The Government:** The Government of Dubai.

**The Committee:** The Supreme Committee for Fiscal Policy.

**The Department:** The Department of Finance.

**Government Entity:** Government departments, public authorities and institutions, councils, and government authorities, including authorities

supervising special development zones and free zones, including the Dubai International Financial Centre, and any other government entity affiliated with the Government.

**Revenue:** The financial return resulting from a Government Entity providing its services and conducting its various activities, and includes fees, fines, sales proceeds, rental allowances, concession fees, and liquidation of guarantees.

**Knowledge Dirham:** The fee collected in accordance with the provisions of this Law.

## **Objectives of the Law**

### **Article (3)**

This Law aims to achieve the following:

1. Providing the necessary support for educational and cultural projects in the Emirate.
2. Achieving the participation of community members and its various segments in bearing part of the costs and burdens incurred by the Government in the field of advancing education and culture.
3. Collecting the Knowledge Dirham according to clear and facilitated principles.

## **Scope of Application**

### **Article (4)**

The provisions of this Law shall apply to all revenues, including revenues collected by federal government entities for the benefit of the Government's public treasury.

## **Collection of the Knowledge Dirham**

### **Article (5)**

A fee named the 'Knowledge Dirham' shall be added to the revenue collected by a Government Entity in return for the services it provides and the activities it conducts. The amount of this fee shall be (10) ten dirhams, the proceeds of which shall be transferred in full to the Government's public treasury account.

## **Revenues Exempt from the Knowledge Dirham**

### **Article (6)**

The Knowledge Dirham shall not be collected on revenues collected for the following:

1. Services and activities for which the prescribed revenue is less than (50) fifty dirhams.
2. Tariffs and prices collected by Government Entities for the goods and services they provide.
3. Tax-like fees specified by the Department.
4. Costs of treatment and health services provided by health entities affiliated with the Government.
5. Traffic violations committed in the Emirate, for which the prescribed fines are collected from other emirates and the Gulf Cooperation Council countries.
6. Traffic violations committed in other emirates and the Gulf Cooperation Council countries, for which the prescribed fines are collected by the concerned authorities in the Emirate.
7. Services provided to Government Entities whose budgets are included within the Government's general budget.
8. Services exempted from paying the fees prescribed for their provision.
9. Any other services or activities specified by the Committee based on the recommendation of the Department.

## **Controls for Collecting the Knowledge Dirham**

### **Article (7)**

A- The Knowledge Dirham shall be collected according to the following controls:

1. The Knowledge Dirham shall be collected for each prescribed revenue for providing a service or activity, including fines imposed for acts that constitute a violation according to the provisions of the legislation in force in the Emirate.

2. If a financial claim includes several revenues for different services or activities, whether provided in a single step or several steps, the Knowledge Dirham shall be collected for each revenue separately.

3. If a financial claim includes more than one revenue related to services or activities belonging to more than one Government Entity, the Knowledge Dirham shall be collected for each revenue pertaining to any service or activity separately, whether provided through a single window or through each of those entities.

B- The Knowledge Dirham shall be collected upon the collection of the revenue, whether by traditional, electronic, or smart means.

## **Refund of the Knowledge Dirham**

### **Article (8)**

A- A refund of the amount paid as a Knowledge Dirham may be requested in the event of an error in its collection or calculation method.

B- The amount collected as a Knowledge Dirham will not be refunded if the customer cancels the service to which the collection of the Knowledge Dirham was linked to its prescribed revenue.

## **Competencies of the Department**

### **Article (9)**

For the purposes of this Law, the Department shall undertake the following:

1. Deciding on any dispute that arises regarding the Knowledge Dirham, whether this dispute relates to the type of revenue subject to the Knowledge Dirham or to the method and controls of its collection.
2. Determining the investment aspects of the Knowledge Dirham proceeds when reviewing the Government's annual budget, provided that these proceeds are allocated to support educational and cultural projects in the Emirate.
3. Proposing the subjection of any revenue to the Knowledge Dirham, and submitting the necessary recommendations in this regard to the Committee for approval.

4. Any other tasks necessary for the implementation of the provisions of this Law and the achievement of its objectives.

## **Deposit of the Knowledge Dirham**

### **Article (10)**

All Government Entities that collect the Knowledge Dirham, whether on their own or through private entities contracted with them, must transfer the proceeds of this fee to the Department at the end of each month, attaching a financial report that includes all the details specified by the Department.

## **Issuance of Executive Decisions**

### **Article (11)**

The Director General of the Department shall issue the decisions necessary for the implementation of the provisions of this Law.

## **Cancellations**

### **Article (12)**

Law No. (4) of 2005 and its aforementioned executive regulation are hereby repealed, as is any text in any other legislation to the extent that it contradicts the provisions of this Law.

## **Entry into Force and Publication**

### **Article (13)**

This Law shall be published in the Official Gazette and shall come into force from the date of its publication.

**Mohammed bin Rashid**

**Al Maktoum**

**Ruler of Dubai**

Issued in Dubai on 23 January 2018 AD

Corresponding to 6 Jumada Al-Awwal 1439 AH