

## **Law No. (3) of 2011**

### **Amending Certain Provisions of Law No. (31) of 2008**

#### **Concerning**

#### **The Abolition of Exemptions from Taxes and Fees**

We, Mohammed bin Rashid Al Maktoum, Ruler of Dubai

Having reviewed Law No. (5) of 1995 Concerning the Establishment of the Department of Finance and its amendments,

And Law No. (3) of 2003 Concerning the Establishment of the Executive Council of the Emirate of Dubai,

And Law No. (31) of 2008 Concerning the Abolition of Exemptions from Taxes and Fees, hereinafter referred to as the "Original Law",

And Law No. (35) of 2009 Concerning the Management of Public Funds of the Government of Dubai,

And Decree No. (24) of 2007 Forming the Supreme Committee for Financial Policy in the Emirate of Dubai and its amendments,

#### **Issue the following Law:**

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

The text of Article (2) of the Original Law shall be replaced by the following text:

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

The following entities are exempted from the provisions of Article (1) of this Law:

1- Institutions, companies, and individuals operating in free zones, in accordance with the legislation specific to those zones.

2- Entities that the Supreme Committee for Financial Policy, upon the recommendation of the Director General of the Department of Finance,

decides to exempt fully or partially from fees and taxes for charitable, humanitarian, educational, cultural, national, or any other reasons, in accordance with the controls and criteria adopted by the Department in this regard.

## **Article (2)**

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

Issued in Dubai on 9 February 2011

Corresponding to 6 Rabi' al-Awwal 1432 H

Mohammed bin Rashid Al Maktoum

Ruler of Dubai