

**Law No. (14) of 2009**  
**Concerning**  
**The Pricing of Government Services in the Emirate of Dubai**

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

After perusing Law No. (3) of 2003 Establishing the Executive Council of the Emirate of Dubai,

And Law No. (5) of 1995 Establishing the Department of Finance and its amendments,

And Law No. (7) of 1995 Concerning the Financial System of Government Departments in the Emirate of Dubai and its implementing regulations,

And Law No. (18) of 2006 Concerning the Management and Collection of Public Funds of the Government of Dubai,

And Law No. (31) of 2008 Concerning the Abolition of Exemptions from Taxes and Fees,

**Do hereby issue the following Law:**

**Article (1)**

This Law shall be cited as "Law Concerning the Pricing of Government Services in the Emirate of Dubai No. (14) of 2009".

**Article (2)**

The following words and expressions shall, wherever mentioned in this Law, have the meanings indicated opposite each of them, unless the context implies otherwise:

Emirate: The Emirate of Dubai.

Government: The Government of Dubai.

Executive Council: The Executive Council of the Emirate.

Department: The Department of Finance.

Government Entities: The departments, authorities, and public corporations affiliated with the Government.

**Article (3)**

The provisions of this Law shall apply to the fees, prices, and tariffs imposed on all services provided by Government Entities in the Emirate.

#### **Article (4)**

Government Entities are prohibited from imposing, cancelling, or amending any fee, price, or tariff on the services they provide, except in accordance with the procedures and rules stipulated in this Law.

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

The "Government Services Pricing Guide", prepared by the Department, is hereby adopted as the basis for pricing services provided by Government Entities, based on considerations of fair cost, private benefit, market price, and economic cost.

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

The fees imposed on the government services specified in the Schedule attached to this Law shall be reduced according to the percentages indicated opposite each, and the Chairman of the Executive Council shall have the authority to amend the services or percentages specified in this Schedule upon the recommendation of the Department.

#### **Article (7)**

The Department shall, based on the controls and standards stipulated in the Guide referred to in Article (5) of this Law, undertake the following:

- (1) Reviewing all fees, prices, and tariffs imposed on services provided by Government Entities before the implementation of this Law to measure whether their values exceed the presumed limits, and submitting appropriate recommendations thereon to the Executive Council for approval.
- (2) Studying and approving requests from Government Entities to introduce or amend any fees, prices, or tariffs for any new services they provide, and submitting appropriate recommendations thereon to the Executive Council for approval.
- (3) Studying and approving modern payment methods for fees, prices, and tariffs, as well as appropriate payment facilities for those liable, in coordination with Government Entities.

#### **Article (8)**

Government Entities must provide the Department with a list of the fees, prices, and tariffs imposed on the services they provide, including their amount, the legal instrument by which they were imposed, its date, and

the issuing authority, within a period not exceeding sixty days from the date this Law comes into force.

### **Article (9)**

The Chairman of the Executive Council shall issue the regulations and decisions necessary for the implementation of the provisions of this Law, including the approval of lists for the reduction of fees, prices, and tariffs for government services.

### **Article (10)**

Any provision in any other legislation shall be repealed to the extent that it contradicts the provisions of this Law.

### **Article (11)**

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

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

Issued in Dubai on 14 June 2009

Corresponding to 21 Jumada al-Thani 1430 H

### **Schedule of Reduced Service Fees for Government Entities**

<b>No.</b>	<b>Government Entity</b>	<b>Service</b>	<b>Reduction Percentage</b>
1	Dubai Municipality	Service improvement.	20%
2		License to convert a building into a hotel or hotel apartments.	30%
3		Special modifications for villas, houses, and annexes.	30%
4		Standard modifications for building and villa complexes – investment, industrial, recreational.	20%
5			30%

No.	Government Entity	Service	Reduction Percentage
		Medium modifications for building and villa complexes – investment, industrial, recreational.	
6		Major modifications for building and villa complexes – investment, industrial, recreational.	30%
7		Craft profession test.	20%
8		Utilization of areas designated for desert tourist camps.	20%
9		Analysis of food samples.	20%
10		Conducting engineering tests.	20%
11		Annual accreditation for a health training or consultancy company.	20%
12		Annual permit for selling bottled drinking water.	20%
13		Annual permit for supplying and selling food in schools.	30%
14		Annual permit to conduct a food activity within a government entity.	20%
15		Food activities during events.	20%
16		Food promotional campaigns.	30%
17		Annual permit for a kitchen inside a labor accommodation.	20%
18		Accreditation and renewal of establishments for the purpose of exporting fish to European Union countries.	30%
19		Food card approval.	30%
20		Registration of a lease-to-own contract.	28.5%
21	Land Department	Termination of a lease-to-own contract.	30%
22		Extension of the repayment period in a mortgage contract.	30%

No.	Government Entity	Service	Reduction Percentage
23		Valuation of immovable property – appraisal of buildings without land.	30%
24		Issuance of a title deed.	30%
25	Department of Economic Development	Issuance and renewal of professional licenses.	20%
26		Issuance and renewal of commercial licenses.	20%
27		Issuance of a permit for a major promotional campaign.	20%
28		Issuance of a permit for a small promotional campaign.	20%
29		Issuance of a permit for a medium promotional campaign.	20%