

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. (18) of 2006 Concerning the Management and Realisation of the Public Funds of the Government of Dubai,
And Decree No. (24) of 2007 Forming the Supreme Fiscal Committee in the Emirate of Dubai,
And the Order issued by His Highness the Ruler of Dubai on 02 May 2000 Concerning the Prohibition of Imposing Fees and Fines,

Do hereby issue the following Law:

Article (1)

Pursuant to this Law, all exemptions from taxes and fees, including customs duties, granted to Government Departments, Public Authorities, and Public Corporations affiliated with or owned by the Government of Dubai or to private entities, under any legislation, resolution, or order effective prior to the entry into force of this Law, are hereby abolished.

Article (2)

Institutions, companies, and individuals operating in the Free Zones are exempt from the application of the provisions of Article (1) of this Law, in accordance with the provisions of the legislation governing each of those zones.

Article (3)

The Department of Finance will establish the accounting and financial system for the procedures of paying taxes and fees by Government Departments, Public Authorities, and Public Corporations affiliated with or owned by the Government of Dubai or by private entities.

Article (4)

Any provision in any other legislation will be repealed to the extent that it contradicts the provisions of this Law.

Article (5)

This Law will be published in the Official Gazette and will come into force as of the first of January 2009.

Mohammed bin Rashid Al Maktoum

Ruler of Dubai

Issued in Dubai on 23 November 2008

Corresponding to 25 Dhu al-Qidah 1429 H