

Law No. (4) of 2005
Concerning
The Imposition of the Knowledge Dirham Fee

We, Maktoum bin Rashid Al Maktoum, Ruler of Dubai

Issue the following law:

Article (1)

This law shall be called the "Knowledge Dirham Fee Law No. (4) of 2005".

Article (2)

For the purposes of this law, the word 'transaction' means any transaction with any governmental or semi-governmental department, public institution, or public authority, for which a fee determined by law is originally collected upon its submission or initiation. This includes any transaction with the authorities of the free zones existing in the Emirate of Dubai, as well as any fine imposed by law for any violation of the provisions of any law or legislation in force in the Emirate.

Article (3)

Another fee, called the Knowledge Dirham Fee, shall be collected and added to the original fee for each transaction.

Its amount is ten dirhams.

Article (4)

The fees collected under this law shall be deposited daily in a special account with a local bank in the name of the Executive Council of the Emirate of Dubai.

Article (5)

The Executive Council shall approve an annual budget aimed at supporting community and cultural development projects in the Emirate of Dubai, based on the proceeds of the fees referred to in the preceding article.

Article (6)

The Dubai International Financial Centre shall be excluded from the application of the provisions of this law.

Article (7)

The Chairman of the Executive Council shall issue the executive regulations for this law.

Article (8)

Any provision in any other legislation shall be repealed to the extent that it contradicts the provisions of this law.

Article (9)

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

Maktoum bin Rashid Al Maktoum

Ruler of Dubai

Issued in Dubai on February 28, 2005 AD

Corresponding to Muharram 19, 1426 H