

**Decree No. (27) of 2019**

**Concerning**

**The Reduction and Exemption of Certain Fees and Fines in the  
Emirate of Dubai**

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

After reviewing the Dubai Municipal Revenues Law issued on 11 April 1961, and the resolutions and instructions issued pursuant thereto,

And Law No. (13) of 2008 Concerning the Regulation of the Interim Real Estate Register 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 Financial Policy in the Emirate of Dubai and its amendments, hereinafter referred to as the "Supreme Committee",

And Regulation No. (2) of 2006 Concerning the Municipality Fee on Sales of Hotel Establishments in the Emirate of Dubai,

And Executive Council Resolution No. (6) of 2010 Approving the Implementing Bylaw of Law No. (13) of 2008 Concerning the Regulation of the Interim Real Estate Register in the Emirate of Dubai,

And Executive Council Resolution No. (30) of 2013 Concerning the Approval of Fees of the Land Department,

And Executive Council Resolution No. (50) of 2015 Concerning the Regulation of Training Institutes in the Emirate of Dubai,

And Executive Council Resolution No. (4) of 2017 Approving Certain Fees and Fines of the Dubai Civil Aviation Authority,

**We decree the following:**

**Reduction of Fees**

**Article (1)**

- a- The market fee imposed on economic establishments in the Emirate of Dubai under the aforementioned Dubai Municipality Revenues Law is reduced by (50%).
- b- The municipality fee imposed on the sales of hotel establishments under the aforementioned Regulation No. (2) of 2006 is reduced to become (7%) instead of (10%).
- c- The fees imposed on training institutes under the aforementioned Executive Council Resolution No. (50) of 2015 are reduced as specified in Schedule No. (1) attached to this Decree.
- d- The Supreme Committee will determine the economic establishments to be covered by the reduction stipulated in paragraph (a) of this Article, the effective date of the reduction stipulated in paragraph (b) of this Article, and the duration of the reduction stipulated in paragraph (c) of this Article.

## **Exemption from Dubai Civil Aviation Authority Fees**

### **Article (2)**

- a- The following categories are exempted from the fees prescribed in favour of the Dubai Civil Aviation Authority under the aforementioned Executive Council Resolution No. (4) of 2017, as specified in Schedule No. (2) attached to this Decree:

- 1- Establishments and activities located in the Free Zone at Al Maktoum International Airport.
- 2- Private aircraft at Al Maktoum International Airport.

- b- The duration of the exemption prescribed under paragraph (a) of this Article will be (3) three years, renewable by a decision of the Supreme Committee.

## **Real Estate Transaction Registration Fees**

### **Article (3)**

The fee imposed under the aforementioned Executive Council Resolution No. (30) of 2013 on the transfer of property ownership will be collected only once for properties whose purchase is financed through any form of Islamic financing, in accordance with the standards and controls approved by the Supreme Committee in this regard.

## **Exemption from Fines**

## **Article (4)**

- a- Anyone who has not registered real estate transactions with the Land Department and paid the prescribed fees before the effective date of this Decree will be exempted from the fine prescribed under the aforementioned Executive Council Resolution No. (6) of 2010 and Executive Council Resolution No. (30) of 2013, provided that they complete the registration and pay the fees within the deadlines specified in Schedule No. (3) attached to this Decree and according to the exemption percentages specified for each.
- b- The duration of the fine exemption prescribed under paragraph (a) of this Article is one year, starting from the effective date of this Decree.

## **Validity of Previous Exemptions and Reductions**

### **Article (5)**

All exemptions and reductions made on any of the fees or fines covered by the provisions of this Decree from 6 June 2018 until its effective date are deemed valid.

## **Commencement and Publication**

### **Article (6)**

This Decree comes into force on the date of its issuance and will be published in the Official Gazette.

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

Issued in Dubai on 4 September 2019

Corresponding to 5 Muharram 1441H

## **Schedule No. (1)**

### **Determining the Fees for Training Institutes After Reduction**

No.	Description	Fee Amount Before Reduction (in AED)	Fee Amount After Reduction (in AED)
1	Application for obtaining a permit	5,000	No fee
2	Issuing or renewing a permit for an institute offering (1) to (2) training programs	25,000	15,000
3	Issuing or renewing a permit for an institute offering (3) to (4) training programs	30,000	18,000
4	Issuing or renewing a permit for an institute offering (5) to (6) training programs	35,000	20,000
5	Issuing or renewing a permit for an institute offering (7) or more training programs	40,000	25,000
6	Permit to provide a training course for non-institutes	15,000 per training course	5,000 per training course

### Schedule No. (2)

#### Determining the Applications Exempted from Fees Prescribed for the Dubai Civil Aviation Authority

No.	Description	Fee Amount (in AED)
<b>First: Fees for permits for activities related to the aviation sector</b>		
1		100,000

No.	Description	Fee Amount (in AED)
	Application to issue or renew a permit to practice aircraft manufacturing activity.	
2	Application to issue or renew a permit to practice aircraft interior parts manufacturing activity.	50,000
3	Application to issue or renew a permit to practice aircraft simulator manufacturing activity.	20,000
4	Application to issue or renew a permit to practice remote-controlled aircraft manufacturing activity.	10,000
5	Application to issue or renew a permit to practice aircraft fuselage manufacturing activity.	50,000
6	Application to issue or renew a permit to practice any activity related to the aviation sector other than the activities specified in items (1) to (5) of this Schedule.	6,500
7	Application for a permit to open a branch or service center in the Emirate of Dubai to practice activities related to the aviation sector.	6,500
8	Application to amend the data of a permit issued by the Authority to companies, establishments, and agencies practicing activities related to the aviation sector.	2,500 AED per application
<b>Second: Fees for permits and accreditation of institutes and training programs related to the aviation sector</b>		
1	Application to issue or renew a permit to establish a training institute related to the aviation sector.	6,500
2		20,000

No.	Description	Fee Amount (in AED)
	Application to issue or renew a permit to establish a club for practicing activities related to the aviation sector.	
3	Application for accreditation of professional and training programs related to the aviation sector.	5,000 AED per program
<b>Third: Fees for landing permits for private aircraft and non-scheduled passenger and cargo aircraft</b>		
1	Application to issue a one-year landing permit for a private or commercial aircraft (passenger or cargo) registered within the UAE.	30,000
2	Application to issue a one-day landing permit for a private aircraft.	400
3	Application to issue a one-month landing permit for a private aircraft.	2,800
4	Application to issue a two-month landing permit for a private aircraft.	5,600
5	Application to issue a three-month landing permit for a private aircraft.	7,400
6	Application to issue a four-month landing permit for a private aircraft.	10,000
7	Application to issue a five-month landing permit for a private aircraft.	14,000
8	Application to issue a six-month landing permit for a private aircraft.	15,000

### Schedule No. (3)

**Determining the Exemption Percentages from the Fine for  
Non-Registration of Real Estate Transactions with the Land  
Department  
and Payment of the Prescribed Fees**

No.	Registration and Fee Payment Deadline	Fine Exemption Percentage
1	Registration and payment within (3) three months from the effective date of this Decree.	100%
2	Registration and payment after (3) three months and up to (6) six months from the effective date of this Decree.	75%
3	Registration and payment after (6) six months and up to (9) nine months from the effective date of this Decree.	50%
4	Registration and payment after (9) nine months and up to (12) twelve months from the effective date of this Decree.	25%