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Executive Council Resolution:	Executive Council Resolution No. (26) of 2013 Concerning Charitable Associations, Bounteous Quran Memorisation Centres, and Islamic Foundations in the Emirate of Dubai.
IACAD:	The Islamic Affairs and Charitable Activities Department.
Director General:	The director general of the IACAD.
Competent Directorate:	Any of the IACAD organisational units responsible for licensing Charitable Associations, Bounteous Quran Memorisation Centres, and Islamic Foundations.
Charitable Association:	Any sole proprietorship or group, which is organised for a definite or indefinite term, comprising natural or legal person(s), concerned with religious or charitable affairs, and which conducts its activities in the Emirate, including religious or charitable foundations and associations established or to be established under any legislation.
Bounteous Quran Memorisation Centre:	A place where the rules of reading and reciting, as well as the memorising and teachings, of the Bounteous Quran are taught in the Emirate whether on a permanent or temporary basis.
Islamic Foundation:	Any entity concerned with propagating the Islamic culture and increasing religious awareness in the Emirate, and which conducts its activities in the Emirate either on a permanent or temporary basis.
Charter:	The charter of a Charitable Association, a Bounteous Quran Memorisation Centre, or an Islamic Foundation, as the case may be.
Board of Directors:	The board of directors of a Charitable Association, a Bounteous Quran Memorisation Centre, or an Islamic Foundation, as the case may be.

Promoter: Any natural or legal person who wishes to establish a Charitable Association, a Bounteous Quran Memorisation Centre, or an Islamic Foundation.

Scope of Application

Article (2)

The provisions of this Resolution will apply to Charitable Associations, Bounteous Quran Memorisation Centres, and Islamic Foundations licensed in the Emirate pursuant to the provisions of the Executive Council Resolution.

Activities of Charitable Associations

Article (3)

The activities which a Charitable Association may conduct in the Emirate will be limited to:

1. conducting charity and humanitarian work;
2. conducting benevolent and philanthropic work, and boosting humanitarian and charitable relationships;
3. fostering a sense of social responsibility among UAE Nationals and residents of the Emirate; and contributing to community service and development;
4. building and supporting mosques and other projects aimed at social development and advancement;
5. providing support to the sick, the insolvent, the poor, the indigent, and other groups in need; and
6. conducting any other charitable activity approved by the IACAD.

Activities of Bounteous Quran Memorisation Centres

Article (4)

The activities which a Bounteous Quran Memorisation Centre may conduct in the Emirate will be limited to:

Administrative Resolution No. (245) of 2018 Regulating the Work of Charitable Associations, Bounteous Quran Memorisation Centres, and Islamic Foundations in the Emirate of Dubai

1. teaching the Bounteous Quran and the recitation and memorisation thereof;
2. teaching Quranic disciplines, Quran recitation rules, and Quran exegesis, adopting a moderate approach;
3. instilling good morals into younger generations and teaching them the ethical values revealed in the Bounteous Quran;
4. correcting the ideas that contradict with the Islamic Sharia principles, customs, and moral principles; and reviving the abandoned teachings of the Prophet Muhammad;
5. graduating batches of Quran memorisers who act upon the Bounteous Quran and upon the teachings of the Prophet Muhammad;
6. publishing books and pamphlets on the Bounteous Quran;
7. organising Bounteous Quran contests;
8. encouraging learners at the Bounteous Quran Memorisation Centres to participate in local and international Bounteous Quran contests; and
9. conducting any other activity which is related to the Bounteous Quran and approved by the IACAD.

Activities of Islamic Foundations Article (5)

The activities which an Islamic Foundation may conduct in the Emirate will be limited to:

1. teaching Islamic Sharia disciplines and Islamic principles and rules;
2. teaching the disciplines of the Bounteous Quran and the teachings of the Prophet Mohammad, adopting a moderate approach;
3. instilling good morals into younger generations and teaching them the ethical values revealed in the Bounteous Quran;
4. correcting the ideas that contradict with the Islamic Sharia principles, customs, and moral principles; and reviving the abandoned teachings of the Prophet Muhammad;

5. propagating the Islamic culture and increasing Islamic awareness among members of the community;
6. serving the call to Islam and propagating it among non-Muslims;
7. guiding Muslims to serve the religion of Islam and to adhere to its teachings, and educating them on Islamic matters;
8. publishing books and pamphlets on the Bounteous Quran and the teachings of the Prophet Mohammad;
9. teaching Islamic jurisprudence and acts of worship in a facile manner;
10. organising and conducting Islamic sermons, lectures, workshops, courses, and activities;
11. producing and publishing Islamic audio and visual recordings;
12. teaching the curricula determined and accredited by the IACAD; and
13. conducting any other activity approved by the IACAD.

Conducting Activities

Article (6)

- a. No Charitable Association, Bounteous Quran Memorisation Centre, or Islamic Foundation may pursue an objective other than those specified in its Charter, or conduct an activity other than those authorised by the IACAD.
- b. No Charitable Association, Bounteous Quran Memorisation Centre, or Islamic Foundation may publish, produce, or distribute audio, visual, or print material without first obtaining the approval of the IACAD.

Initial Approval

Article (7)

- a. The Competent Directorate will issue the applicant with an initial approval for licensing a Charitable Association, a Bounteous Quran Memorisation Centre, or an

Islamic Foundation to enable him to satisfy all requirements for obtaining a Licence from the IACAD.

- b. Prior to obtaining the Licence, the applicant, who has been issued with an initial approval, may not conduct any of the activities stipulated in this Resolution, or amend the information based on which the initial approval has been issued.

Requirements for Completing Licensing Procedures Article (8)

- a. Upon obtaining the initial approval, an applicant must, in accordance with the requirements and standards prescribed by the Competent Directorate, complete the licensing procedures no later than six (6) months from the date of being granted the initial approval. Where required, the Director General may extend this grace period once for the same period.
- b. An initial approval will be deemed revoked if the applicant fails to satisfy all the License requirements within the grace period specified in paragraph (a) of this Article.

Registration and Licensing Article (9)

A Charitable Association, a Bounteous Quran Memorisation Centre, or an Islamic Foundation will be issued with a Licence upon satisfying all the requirements prescribed by the Executive Council Resolution, failing which the Licence application will be rejected.

Charter Article (10)

- a. Neither a Promoter nor a Board of Directors may amend the Charter of a Charitable Association, a Bounteous Quran Memorisation Centre, or an Islamic Foundation without first obtaining the written approval of the IACAD.
- b. The Charter of a Charitable Association, a Bounteous Quran Memorisation Centre, or an Islamic Foundation must include the mandatory data specified in the relevant Charter template approved by the IACAD.

Opening Bank Accounts

Article (11)

- a. A Charitable Association may open up to three (3) bank accounts; and a Bounteous Quran Memorisation Centre or an Islamic Foundation may open only one (1) bank account. The IACAD must be provided with the bank account number(s) and the name(s) of the financial institution(s) with which the funds are deposited.
- b. The IACAD may access the accounting records and books of Charitable Associations, Bounteous Quran Memorisation Centres, and Islamic Foundations.

Property Ownership

Article (12)

- a. The property of a Charitable Association, a Bounteous Quran Memorisation Centre, or an Islamic Foundation will be deemed owned by it. Neither a Promoter nor a Board of Directors will have a claim on this property.
- b. A Promoter or Donor may not revoke the awarding of a grant, charity, or Zakat; or an Endowment allocated to the Charitable Association, Bounteous Quran Memorisation Centre, or Islamic Foundation, upon the final receipt thereof.

Spending of Zakat Funds

Article (13)

A Charitable Association must spend the Zakat funds that it collects through the disbursement channels prescribed by Sharia no later than one (1) year from the date of receipt thereof. The Zakat funds may not be held as savings or invested, nor may it be retained for more than one (1) year.

Transfer of Property

Article (14)

The funds and assets of a Charitable Association, a Bounteous Quran Memorisation Centre, or an Islamic Foundation, in respect of which a voluntary or involuntary dissolution or liquidation resolution is issued, will be transferred to the IACAD for purposes of disbursement through the Sharia-prescribed channels.

Raising Donations

Article (15)

A Charitable Association granted an authorisation to raise Donations must renew this authorisation periodically in accordance with the relevant rules prescribed by the Competent Directorate.

Cooperation and Coordination

Article (16)

Charitable Associations, Bounteous Quran Memorisation Centres, and Islamic Foundations may cooperate and coordinate with one another for conducting their activities and achieving their objectives.

Schedule of Violations and Measures

Article (17)

- a. The violations and measures related to Charitable Associations, Bounteous Quran Memorisation Centres, and Islamic Foundations will be determined in accordance with the Schedule attached hereto.
- b. The measures set out in the Schedule attached hereto may be taken in any order. The Competent Directorate will have the power to take the measure that is commensurate with the gravity of the committed violation, without prejudice to any applicable civil or criminal liability.
- c. An entity on which a written notice or written warning is served must remedy the relevant violation within one (1) week from the date of serving the written notice or written warning.
- d. In the event of suspension of Licence, the Competent Directorate will determine the period of suspension, which must not be less than one (1) month and not be more than one (1) year.

Implementing this Resolution
Article (18)

Officials in charge of the Competent Directorate must, each within his own powers, prescribe the rules required for implementing the provisions of this Resolution.

Repeals
Article (19)

Any provision in any other administrative resolution will be repealed to the extent that it contradicts this Resolution.

Publication and Commencement
Article (20)

This Resolution will be published in the Official Gazette and will come into force on the day on which it is published.

Dr. Hamad Al Sheikh Ahmed Hamad Al Shaibani

Director General of the Islamic Affairs and Charitable Activities Department

Issued in Dubai on 6 June 2018

Corresponding to 21 Ramadan 1439 A.H.

**Schedule of Violations and Punitive Measures
Related to Charitable Associations, Bounteous Quran Memorisation
Centres, and Islamic Foundations**

SN	Violation	First Measure	Second Measure	Third Measure	Fourth Measure
1	Failure to obtain the approval of the IACAD prior to opening a bank account	Written notice	Written warning	Suspension of Licence	Revocation of Licence
2	Failure to provide premises that is appropriate for conducting activities	Written notice	Written warning	Suspension of Licence	Revocation of Licence
3	Failure to deposit all received cash amounts in the bank account(s) prior to expending them on activities	Written notice	Written warning	Suspension of Licence	Revocation of Licence
4	Failure to provide the IACAD with an account statement every three (3) months	Written notice	Written warning	Suspension of Licence	Revocation of Licence
5	Failure to provide the IACAD with the data, records, books, or documents it requests within one (1) week from the date of the request, or within the period prescribed by the IACAD	Written notice	Written warning	Suspension of Licence	Revocation of Licence
6	Failure to comply with the objectives specified in the Charter	Written warning	Suspension of Licence	Revocation of Licence	
7	Failure to comply with the provisions of the Executive Council Resolution or this Resolution	Written notice	Written warning	Suspension of Licence	Revocation of Licence
8	Amending the Charter without first obtaining the written approval of the IACAD	Written warning	Suspension of Licence	Revocation of Licence	

9	Conducting an unauthorised Activity	Written notice	Written warning	Suspension of Licence	Revocation of Licence
10	Interfering with politics or instigating sectarian, racial, religious, or ethnic conflicts	Revocation of Licence			
11	Being convicted by a final court judgement for committing, or engaging in, acts that conflict with public order or morals	Revocation of Licence			
12	Participating in any conference, seminar, meeting, or contest within or outside of the UAE without the prior written approval of the IACAD	Written notice	Written warning	Suspension of Licence	Revocation of Licence
13	Affiliating with, subscribing to, or joining any entity located within or outside of the UAE without the prior written approval of the IACAD	Written notice	Written warning	Suspension of Licence	Revocation of Licence
14	Spending funds on other than achieving the prescribed objectives	Written notice	Written warning	Suspension of Licence	Revocation of Licence
15	Retention of funds and failure to spend them on the prescribed purposes	Written notice	Written warning	Suspension of Licence	Revocation of Licence
16	Engaging in commercial business or financial speculations	Written notice	Written warning	Suspension of Licence	Revocation of Licence
17	Providing financial support to any entity within or outside of the UAE without first obtaining the written approval of the IACAD	Written notice	Written warning	Suspension of Licence	Revocation of Licence
18	Failure to respond to the reports, remarks, enquiries, or correspondence of the IACAD within one (1) week from receiving the relevant request, or	Written notice	Written warning	Suspension of Licence	Revocation of Licence

	within the period prescribed by the IACAD				
19	Failure to provide the IACAD with a copy of its balance sheet and the financial statements within three (3) months from their approval or from the end of the Financial Year, whichever occurs earlier	Written notice	Written warning	Suspension of Licence	Revocation of Licence
20	Appointing the chairman and members of the Board of Directors, or the manager, personnel, and volunteers without first obtaining the written approval of the IACAD	Written notice	Written warning	Suspension of Licence	Revocation of Licence
21	Organising seminars, meetings, lectures, and sermons in which persons from within or outside of the UAE participate without first obtaining the written approval of the IACAD	Written notice	Written warning	Suspension of Licence	Revocation of Licence
22	Failure to enable the employees of the IACAD or its authorised representatives to review and audit its records, documents, and books at any time	Written warning	Suspension of Licence	Revocation of Licence	
23	Providing false data or documents	Written warning	Suspension of Licence	Revocation of Licence	
24	Receiving gifts, benefits, aid, bequests, donations, or grants from within the UAE without first obtaining the written approval of the IACAD	Written notice	Written warning	Suspension of Licence	Revocation of Licence
25	Receiving gifts, benefits, aid, bequests, donations, or grants from outside of the UAE without first obtaining the written approval of the IACAD	Written warning	Suspension of Licence	Revocation of Licence	

26	Failure to obtain the prior written approval of the IACAD on the programmes, projects, and activities conducted within or outside of the UAE	Written notice	Written warning	Suspension of Licence	Revocation of Licence
27	Failure to apply for renewal of a Licence thirty (30) days prior to its expiry date	Written notice	Written warning	Suspension of Licence	Revocation of Licence
28	Establishing branches without first obtaining the written approval of the IACAD	Written Warning	Suspension of Licence	Revocation of Licence	
29	Raising Donations, allowing the raising of Donations, or announcing the same through means of communication and media, without first obtaining the written approval of the IACAD	Written Warning	Suspension of Licence	Revocation of Licence	
30	Failure to comply with any procedures or requirements prescribed by the IACAD or failure to remedy any recorded violation	Written Warning	Suspension of Licence	Revocation of Licence	
31	Failure to comply with any requirements, conditions, or rules prescribed by the IACAD	Written Notice	Written Warning	Suspension of Licence	Revocation of Licence