

Law No. (17) of 2022
Concerning the
Endowment and Minors' Trust Foundation in Dubai¹

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

After perusal of:

Federal Law No. (5) of 1985 Issuing the Civil Code of the United Arab Emirates and its amendments;

Federal Law No. (11) of 1992 Issuing the Civil Procedure Code, its Regulatory Bylaw, and their amendments;

Federal Law No. (28) of 2005 Concerning Family Affairs and its amendments;

Federal Law No. (5) of 2018 Concerning Endowments;

Federal Law by Decree No. (20) of 2018 Concerning Countering Money Laundering Crimes and Combating Terrorism and Illegal Organisations' Financing, its Implementing Bylaw, and their amendments;

Law No. (3) of 2003 Establishing the Executive Council of the Emirate of Dubai;

Law No. (9) of 2007 Establishing the Awqaf and Minors Affairs Foundation;

Law No. (2) of 2011 Concerning the Islamic Affairs and Charitable Activities Department;

Law No. (8) of 2015 Concerning the Community Development Authority in Dubai;

Law No. (21) of 2015 Concerning Judicial Fees of the Dubai Courts and its amendments;

Law No. (1) of 2016 Concerning the Financial Regulations of the Government of Dubai, and its Implementing Bylaw and its amendments;

Law No. (13) of 2016 Concerning the Judicial Authorities in the Emirate of Dubai and its amendments;

Law No. (14) of 2017 Regulating Endowments and Gifts in the Emirate of Dubai;

Law No. (8) of 2018 Concerning Management of the Government of Dubai Human Resources;

Law No. (9) of 2020 Regulating Family Property in the Emirate of Dubai;

Law No. (15) of 2020 Transferring Certain Functions of the Awqaf and Minors Affairs Foundation to the Community Development Authority in Dubai;

©2022 The Supreme Legislation Committee in the Emirate of Dubai

¹*Every effort has been made to produce an accurate and complete English version of this legislation. However, for the purpose of its interpretation and application, reference must be made to the original Arabic text. In case of conflict, the Arabic text will prevail.*

Decree No. (9) of 2015 Regulating the Raising of Donations in the Emirate of Dubai;
Decree No. (28) of 2015 Concerning Governance of the Boards and Committees Affiliated to the Government of Dubai;
Decree No. (1) of 2019 Regulating the Establishment of Companies by Government Entities in the Emirate of Dubai; and
Decree No. (23) of 2020 Regulating the Sale by Heirs of Residential Real Property in the Emirate of Dubai,

Do hereby issue this Law.

Section One
Preliminary Provisions
Title of the Law
Article (1)

This Law will be cited as "Law No. (17) of 2022 Concerning the Endowment and Minors' Trust Foundation in Dubai".

Definitions
Article (2)

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

UAE:	The United Arab Emirates.
Emirate:	The Emirate of Dubai.
Executive Council:	The Executive Council of the Emirate of Dubai.
CDA:	The Community Development Authority in Dubai.
Awqaf Dubai:	The Endowment and Minors' Trust Foundation in Dubai.
Board of Directors:	The board of directors of Awqaf Dubai.
Chairman:	The chairman of the Board of Directors.
Executive Director:	The executive director of Awqaf Dubai.
Family Law:	Federal Law No. (28) of 2005 Concerning Family Affairs and its amendments, or any superseding legislation.
Endowments and Gifts Law:	Law No. (14) of 2017 Regulating Endowments and Gifts in the Emirate of Dubai, or any superseding legislation.

Endowment Foundation:	A foundation which has legal personality and is licensed in the Emirate to exploit Endowed Property and channel its proceeds to finance the programmes, initiatives, and activities for which the Endowment is established.
Endowment:	A scheme under which the proceeds of Endowed Property are donated while keeping the principal intact.
Endowment Deed:	A document issued by the competent court to validate an Endowment.
Donor:	A person who dedicates Endowed Property through creating an Endowment with the intent to donate its proceeds to the Endowment Beneficiary.
Endowment Beneficiary:	An individual, a category of individuals, an entity, an initiative, or a project to whom the proceeds of an Endowment are dedicated.
Charitable Endowment:	An Endowment allocated by the Donor for the benefit of one or more entities or for general charitable purposes, with a view to getting Almighty Allah's blessings or achieving any other legitimate purpose.
Family Endowment:	An Endowment allocated by the Donor to himself or for the benefit of all or any of his offspring, or any other persons specified by name or description, whether or not they are from amongst the Donor's relatives.
Joint Endowment:	An Endowment combining both Charitable Endowment and Family Endowment.
Register:	A paper or electronic record maintained by Awqaf Dubai, comprising a register of Endowments and their types as stated in the Endowment Deeds; a register of Wills; a register of Endowment Foundations; and any other registers created by Awqaf Dubai.
Trusteeship:	The powers authorising a Trustee to preserve, administer, exploit and develop the Endowed Property and to disburse its proceeds to the Endowment Beneficiaries.
Trustee:	A natural or legal person appointed to undertake Trusteeship.
Endowed Property:	The property and things that a Donor owns or over which he holds the right of disposition. These include, but are not limited to, movable and immovable property; shares; stocks; bonds;

	securities; usufruct rights; tenancy rights; and other personal, real, and moral rights that may be endowed.
Estate:	Any property or financial rights left by a deceased person.
Age of Majority:	The age of twenty-one (21) lunar years reached by a natural person who enjoys full mental capacity and is not interdicted.
Minor:	A person whose age is below the Age of Majority.
Persons of Similar Status as Minors:	This includes any Unborn Child, Incapacitated Person, Partially Incapacitated Person, Absent Person, or Missing Person.
Incapacitated Person:	This includes the Non-discerning Child, the Insane Person, the Imbecile, and the Person Suffering from Severe Loss of Consciousness.
Partially Incapacitated Person:	A person who reaches the discerning age of seven (7) years but has not attained the Age of Majority, or a Spendthrift or a Gullible Person who reaches the Age of Majority.
Absent Person:	A person whose whereabouts are unknown.
Missing Person:	An Absent Person whose life or death is not confirmed.
Unborn Child:	An expected child.
Spendthrift:	A person who spends his money in an extravagant manner contradicting logic and Sharia.
Gullible Person:	A person who is easily deceived in financial transactions due to his gullibility.
Imbecile:	A person who is deficient in judgement, and lacks talking sense and comprehension. An Imbecile is legally treated as an Insane Person.
Person Suffering from Severe Loss of Consciousness:	A patient who is in a state of deep and prolonged unconsciousness which impairs his cognitive abilities, perception, and capacity to dispose of his rights.
Insane Person:	A person who loses reason completely or intermittently. An Imbecile is legally treated as an Insane Person.
Guardianship:	Legal deputyship whereby a Guardian acts on behalf of a Minor in all matters related to his person and property.
Guardian:	The father or paternal grandfather.

Custodian:	A person who undertakes Custodianship over Property.
Custodianship over Property:	Dealing with all matters related to preserving, administering, investing, and developing the property of a Minor.
Will:	Posthumous disposition of the assets or benefits of an Estate by way of donation and in accordance with the probate of the Will issued by the competent court.
Testator:	A natural person who makes a Will.
Executor:	A natural or legal person appointed by a Testator or a Judge to execute a Will.
Estate Custodian:	A natural or legal person who undertakes liquidation of the property of the Estate under the supervision of a Judge.
Interdicted Person:	A person who is prohibited from disposing of his property.
Conservator:	A person in charge of administering the property of an Interdicted Person.
Judicial Trustee:	A person in charge of administering the property of an Absent Person or a Missing Person
Court-appointed Assistant:	A person appointed by a court to provide legal assistance to a person in need of this assistance due to his inability to undertake and execute legal dispositions for any reason whatsoever.
UAE National:	Any person who holds the nationality of the UAE and a family book.

Scope of Application

Article (3)

- a. The provisions of this Law apply to the Awqaf and Minors Affairs Foundation, which is established pursuant to the above-mentioned Law No. (9) of 2007 as a public foundation having legal personality and the legal capacity required to undertake all acts and dispositions that ensure the achievement of its objectives, and which is affiliated to the Executive Council.
- b. The name "Awqaf and Minors Affairs Foundation", wherever mentioned in any other legislation, is hereby replaced by the name "Endowment and Minors' Trust Foundation".

Objectives of Awqaf Dubai

Article (4)

Awqaf Dubai will have the following objectives:

1. to contribute to the achievement of the UAE development vision and the happiness and welfare of all members of the UAE community;
2. to develop Endowments through a modern Islamic and social perspective;
3. to urge and encourage philanthropists to establish and promote Endowments as a venerable Islamic tradition;
4. to upkeep, preserve, and administer Endowments and invest their assets with a view to achieving the purposes of Islamic Sharia;
5. to enhance the role of Endowments, Gifts, and Wills in social development and in achieving social solidarity amongst community members; and
6. to upkeep, preserve, administer, invest, and develop the property of Minors, and Persons of Similar Status as Minors, with a view to serving their best interests, in accordance with the provisions of this Law, the Family Law, the Islamic Sharia, and any other relevant legislation.

Head Office of Awqaf Dubai

Article (5)

The head office of Awqaf Dubai will be located in the Emirate. Awqaf Dubai may establish other branches and offices within the Emirate pursuant to a resolution of the Board of Directors.

Section Two

Management of Awqaf Dubai

Organisational Structure of Awqaf Dubai

Article (6)

Awqaf Dubai will have the following organisational levels:

1. the Board of Directors; and
2. an executive body.

Formation of the Board of Directors

Article (7)

Awqaf Dubai will have a Board of Directors comprised of a Chairman, a vice chairman, and a number of experienced, competent, and specialised members appointed pursuant to a resolution of the Chairman of the Executive Council for a renewable term of three (3) years.

Functions of the Board of Directors

Article (8)

- a. The Board of Directors is the highest authority in charge of supervising Awqaf Dubai, achieving its objectives, managing its affairs, and enabling it to exercise its functions under this Law, the resolutions issued in pursuance hereof, and other legislation in force in the Emirate. In particular, the Board of Directors will have the duties and powers to:
1. approve the general policy and strategic plans of Awqaf Dubai, and submit the same to the Executive Council for final approval;
 2. approve, and supervise the implementation of, the development and operational plans of Awqaf Dubai in line with the adopted general policy and strategic plans;
 3. approve the projects, programmes, and initiatives of Awqaf Dubai;
 4. approve the draft annual budget and Financial Statements of Awqaf Dubai, and submit the same to the competent authority in the Emirate for final approval;
 5. approve the organisational structure of Awqaf Dubai, and submit the same to the Executive Council for final approval;
 6. approve the bylaws, regulations, and resolutions governing the administrative, financial, and technical work of Awqaf Dubai;
 7. approve, in coordination with the CDA and in accordance with the provisions of this Law, the Family Law, the Islamic Sharia, and any other relevant legislation, the rules for disbursement of the funds of the persons who are under the custodianship, conservatorship, or judicial trusteeship of Awqaf Dubai, with a view to preserving and protecting these funds;
 8. approve the plans and regulations required for the administration and investment of Endowment property and disbursement of Endowment funds;
 9. approve the plans and regulations required for investing, developing, and preserving the property of Minors and Persons of Similar Status as Minors;
 10. establish, hold shares in, and invest the property of, all types and forms of companies and corporations; and establish various projects solely or in partnership with others, in accordance with the legislation in force in the Emirate;

11. approve, in accordance with the relevant Sharia rules, the percentages of the proceeds of the property invested for the account of the Endowment and the account of Minors, and Persons of Similar Status as Minors, to be received by Awqaf Dubai in return for its administration and investment of such property;
 12. form committees and work teams of the Board of Directors, including the Sharia Supervisory Committee overseeing the work of Awqaf Dubai, and determine the functions and terms of reference of these committees and work teams;
 13. submit to the Executive Council an annual report on the work and activities of Awqaf Dubai, and the outcomes of the periodic performance assessment reports of the Board of Directors;
 14. follow up the performance by Awqaf Dubai's executive body of its functions;
 15. review the reports related to work progress at Awqaf Dubai and make the appropriate decisions in respect thereof;
 16. approve the rules and regulations for raising Donations for the initiatives and activities supervised by Awqaf Dubai and for spending these Donations for their intended purposes, in accordance with the legislation in force in the Emirate;
 17. seek assistance from experts and specialists, as it deems appropriate, to enable it to exercise its duties and powers;
 18. appoint external auditors and determine their remuneration; and
 19. exercise any other duties or powers required for the achievement of the objectives of Awqaf Dubai, as assigned to it by the Chairman of the Executive Council or pursuant to the legislation in force in the Emirate.
- b. The Board of Directors may delegate any of its powers under sub-paragraphs (a)(6), (a)(7), (a)(10), (a)(14), and (a)(16) of this Article to the Chairman, to any of its members, or to the Executive Director, provided that such delegation is specific and in writing.

Governance of the Board of Directors

Article (9)

The provisions of the above-mentioned Decree No. (28) of 2015, or any other superseding legislation, apply to the meetings of the Board of Directors, to the procedures for passing its resolutions, to the duties of its Chairman and members, and to all other matters related to the regulation and governance of its work.

Executive Body of Awqaf Dubai
Article (10)

- a. The executive body of Awqaf Dubai will be comprised of the Executive Director and a number of administrative, finance, and technical Employees.
- b. The executive body of Awqaf Dubai will be responsible for performing the operational work of Awqaf Dubai and for providing administrative and technical support to the Board of Directors.
- c. The above-mentioned Law No. (8) of 2018 and the resolutions issued in pursuance thereof will apply to the Employees of the executive body of Awqaf Dubai.

Appointment of the Executive Director
Article (11)

- a. The Executive Director will be appointed pursuant to a resolution of the Chairman of the Executive Council.
- b. The Executive Director will be directly responsible to the Board of Directors for performing the duties assigned to him under this Law, the resolutions issued in pursuance hereof, and other legislation in force in the Emirate; and for performing any other duties assigned or delegated to him by the Board of Directors.

Functions of the Executive Director
Article (12)

- a. The Executive Director will have the duties and powers to:
 - 1. propose the general policy and the strategic plans of Awqaf Dubai, and submit the same to the Board of Directors for approval;
 - 2. propose the development and operational plans of Awqaf Dubai, in line with the adopted general policy and strategic plans; and submit the same to the Board of Directors for approval;
 - 3. implement the approved general policy of Awqaf Dubai and the resolutions and recommendations issued by the Board of Directors;
 - 4. prepare the draft annual budget and Financial Statements of Awqaf Dubai, and submit the same to the Board of Directors for approval;
 - 5. propose the legislation related to Awqaf Dubai and those regulating Endowments, Wills, Gifts, Custodianship over the Property of Minors, and conservatorship and judicial trusteeship over the property of Persons of Similar Status as Minors; and submit the same to the Board of Directors to issue the relevant directives;

6. propose the organisational structure of Awqaf Dubai, and submit the same to the Board of Directors for approval;
7. draft the bylaws, regulations, and resolutions governing the administrative, finance, and technical work of Awqaf Dubai; and submit the same to the Board Directors for approval;
8. propose, in coordination with the CDA and in accordance with the provisions of this Law, the Family Law, the Islamic Sharia, and any other relevant legislation, the rules and regulations for spending the funds of the persons who are under the custodianship, conservatorship, and judicial trusteeship of Awqaf Dubai, with a view to preserving and protecting these funds; and submit these rules and regulations to the Board of Directors for approval;
9. propose the plans and regulations required for the administration and investment of Endowment property and disbursement of Endowment funds; and submit the same to the Board of Directors for approval;
10. propose the plans and regulations required for investing, developing, and preserving the property of Minors, and Persons of Similar Status as Minors; and submit the same to the Board of Directors for approval;
11. propose establishing, holding shares in, and investing the property of, all types and forms of companies and corporations, and establishing various projects solely or in partnership with others, in accordance with the provisions of the legislation in force in the Emirate; and submit the same to the Board of Directors for approval;
12. determine the percentages of proceeds to be received by Awqaf Dubai in return for the administration and investment of the Endowment property, and the property of Minors, and Persons of Similar Status as Minors, in accordance with the relevant rules adopted by the Board of Directors;
13. prepare an annual report on the work and activities of Awqaf Dubai, and submit the same to the Board of Directors;
14. propose the rules for raising Donations for Awqaf Dubai and for spending these Donations for their intended purposes, in accordance with the legislation in force in the Emirate; and submit the same to the Board of Directors for approval;
15. supervise the daily work of the executive body of Awqaf Dubai, the work and activities it performs, and the services it provides;
16. submit periodic reports on the performance of Awqaf Dubai to the Board of Directors in order to make the appropriate decisions in respect thereof;
17. propose the charges for the services provided by Awqaf Dubai and the rules for exemption from these charges, and submit the same to the Board of Directors to take the appropriate action in respect thereof;

18. represent Awqaf Dubai before third parties; and execute the contracts, agreements, and memoranda of understanding to which Awqaf Dubai is a party;
 19. represent the Endowments that are under the trusteeship of Awqaf Dubai; and the Minors, and Persons of Similar Status as Minors, who are under its custodianship, conservatorship, and judicial trusteeship, before government entities; non-government entities; and all kinds of courts, Tribunals, and competent judicial entities within and outside of the Emirate;
 20. form permanent and temporary committees and work teams, and determine their functions and terms of reference; and
 21. exercise any other duties or powers assigned to the Executive Director under the legislation in force in the Emirate, or assigned or delegated to him by the Board of Directors.
- b. The Executive Director may delegate any of his powers under sub-paragraphs (a)(7), (a)(8), (a)(10), (a)(14), (a)(15), (a)(18), (a)(19), and (a)(20) of this Article to any of Awqaf Dubai's Employees, provided that such delegation is specific and in writing.

Financial Resources of Awqaf Dubai

Article (13)

The financial resources of Awqaf Dubai will consist of:

1. the support allocated to Awqaf Dubai by the Government of Dubai where required. This support will be provided in accordance with the legislation in force in the Emirate;
2. the proceeds, and returns on the investment of, Awqaf Dubai's property;
3. the percentages of proceeds received by Awqaf Dubai in accordance with this Law and the resolutions issued in pursuance hereof;
4. the grants, Gifts, Donations, bequests, and Endowments received by Awqaf Dubai and accepted by the Board of Directors; and
5. any other resources approved by the Board of Directors.

Accounts and Financial Year of Awqaf Dubai

Article (14)

- a. In managing its accounts and records, Awqaf Dubai will apply the rules and principles of commercial accounting in accordance with recognised international standards.
- b. Awqaf Dubai will have an Independent Budget which reflects its actual financial position. The Financial Year of Awqaf Dubai will commence on 1 January and will end on 31 December of each year.

Section Three Endowments and Gifts

Awqaf Dubai's Guardianship over Endowments Article (15)

Without prejudice to the Endowments and Gifts Law and other legislation in force in the Emirate, Awqaf Dubai, in its capacity as the guardian of Endowments in the Emirate, will:

1. prepare lists of, classify, and describe Endowments in the Emirate and record them in the Register;
2. urge and encourage wealthy philanthropists to create Endowments and promote this as a venerable Islamic tradition;
3. register Endowed Property, except Mosques, with the competent government entities in the Emirate, in the name of Awqaf Dubai and in accordance with the legislation in force in the Emirate; and maintain the relevant documents;
4. undertake Trusteeship over Endowments by virtue of law, whether by itself or through engaging any other person to represent it for this purpose, in any of the following cases:
 - a. where the Donor fails to appoint a Trustee;
 - b. where the office of the Trustee falls vacant;
 - c. where the Donor fails to determine the method of appointing the Trustee; and
 - d. where the Trustee becomes incapable of administering the Endowment.
5. undertake, at its own discretion, the Trusteeship assigned to it;
6. provide advice and consultation to Trustees with a view to achieving the objectives and goals of Endowments;
7. monitor and supervise the Trustees of Charitable Endowments, Family Endowments, and Joint Endowments; and take the necessary action against those who fail to fulfil their duties and obligations;
8. issue the permits required for enabling Endowment Foundations to conduct their activities, in accordance with the relevant conditions and procedures adopted by Awqaf Dubai;
9. undertake the governance of Endowment Foundations and develop the regulations governing their work;
10. oversee and monitor Endowment Foundations, and take the necessary action against any violating foundations, in accordance with the regulations it adopts in this respect;

11. establish the regulatory and procedural rules for creating and administering the Endowments of non-UAE nationals and for disbursing the funds of these Endowments, in accordance with the legislation in force in the Emirate;
12. with the exception of granted real property requiring a permission from the granting entity, register the Estates of the persons who have no heirs as Charitable Endowments dedicated for charitable purposes, in their names and under the Trusteeship of Awqaf Dubai;
13. establish the rules and procedures that Trustees must follow in administering and preserving Endowments, and distributing its proceeds among the Endowment Beneficiaries. This includes the rules and procedures for preparing the annual budgets, Financial Statements, accounting books, and financial records of Endowments;
14. approve the assignment of Trusteeship by any Trustee, or delegation by him of any of the Trusteeship duties to another person, in accordance with the relevant conditions and procedures adopted by Awqaf Dubai;
15. review and audit the reports and documents provided to it by Trustees in accordance with the Endowments and Gifts Law, and any other reports or documents requested by Awqaf Dubai from Trustees;
16. allocate gifted property in accordance with the conditions stipulated by the gift donors, if any, or as determined by Awqaf Dubai in this respect; and
17. exercise any other duties or powers assigned to Awqaf Dubai under the Endowments and Gifts Law or any other legislation in force in the Emirate.

Administration and Preservation of Endowments

Article (16)

Except for Mosques, Awqaf Dubai will undertake Endowment administration, preservation, and preparation for exploitation. For these purposes, Awqaf Dubai will have the authority to:

1. undertake the maintenance, restoration, construction, and preservation of Endowments. In this regard, the cost of administration, construction, maintenance, and restoration works must not exceed the percentage prescribed by Awqaf Dubai in accordance with the relevant rules adopted by the Board of Directors;
2. set aside an annual percentage of the net proceeds of Endowments, in accordance with the relevant rules adopted by the Board of Directors, as a reserve for undertaking construction, administration, maintenance, and restoration works;
3. obtain loans to construct or repair Endowments. However, Endowments may not be pledged as security for repayment of the loans unless Awqaf Dubai deems it in the interest of the preservation of the Endowment to do so; and
4. sell any part of any Endowment for the purpose of repairing the other parts thereof where the proceeds of the Endowment are not sufficient to repair the damaged parts.

Investment and Substitution of Endowment Property

Article (17)

Awqaf Dubai may, by itself or through engaging other persons, invest the Endowment property which is under its Trusteeship, or the property assigned to it for administration, in legal and Sharia-compliant activities and through investment methods that comply with the Islamic Sharia and the legislation in force in the Emirate, and as it deems beneficial to the public interest. In particular, Awqaf Dubai will have the authority to:

1. invest the property allocated for the benefit of the Endowment until the commencement of construction works;
2. sell or replace the Endowment if it ceases to be usable, is no longer financially supported by any party, or becomes prone to destruction. In that case, the sale proceeds must be used to purchase similar property or invest it in any legal and Sharia-compliant manner, and the proceeds of such property or investment must be spent through the disbursement channels of the original Endowment; and
3. establish Endowment projects, either solely or in partnership with the public or the private sector; and establish various Endowment funds and investment portfolios that are compliant with the provisions of Islamic Sharia.

Spending Endowment Proceeds

Article (18)

Awqaf Dubai will spend the proceeds of the Endowments that are under its Trusteeship on the relevant Endowment Beneficiaries. In particular, Awqaf Dubai will have the authority to:

1. spend the proceeds of the Endowment on the Endowment Beneficiaries specified by the Donor in the Endowment Deed, in accordance with the provisions of the Endowments and Gifts Law, this Law, and the resolutions issued in pursuance thereof; and
2. dedicate a percentage of the proceeds of a Charitable Endowment to the Donor's ascendants, descendants, spouses, or relatives up to the fourth degree who are stricken by poverty, with a view to meeting their basic needs.

Supervision and Administration of Family Endowments

Article (19)

Awqaf Dubai will supervise Family Endowments in accordance with this Law, the Endowments and Gifts Law, and the resolutions issued in pursuance thereof. It will administer, and undertake Trusteeship of, these Endowments based on the request of the Donors or interested parties, or pursuant to a decision of the competent court in case a dispute arises between the Endowment Beneficiaries and the Trustee. In return for its administration of a Family Endowment, Awqaf Dubai will charge a percentage of the proceeds of the Endowment in accordance with the relevant rules approved by the Board of Directors. Where the proceeds

for any given year are not sufficient to pay the administration charges, Awqaf Dubai may collect the charges from the proceeds of the Family Endowment for the subsequent year(s).

Endowment Reports Article (20)

- a. A Trustee must submit to Awqaf Dubai periodic reports on Endowed Property, together with the relevant supporting documents; and must attach to these reports certified copies of all documents evidencing any increase or replacement of the assets of the Endowment. The Trustee must also provide Awqaf Dubai, within the time frames it prescribes, with details of the proceeds of the Endowment and the manner in which they are disposed of, the proceeds kept in the Endowment bank account, and the expenses incurred to preserve and maintain the Endowment; and with any other information requested by Awqaf Dubai.
- b. The former Trustee of an Endowment must provide the new Trustee with a final report on all matters related to the Endowment dealt with during his Trusteeship. He must also hand over to the new Trustee the Endowed Property, and all relevant data and documents, within thirty (30) days from the end of his Trusteeship. In that case, the former Trustee will serve as a receiver for the Endowment until completion of the handover process.

Section Four Minors and Persons of Similar Status as Minors

Functions of Awqaf Dubai in Respect of the Property of Minors and Persons of Similar Status as Minors Article (21)

Subject to the provisions of this Law, the Family Law, the Islamic Sharia, and other relevant legislation, Awqaf Dubai is the government entity in charge of all matters related to Custodianship over the Property of Minors, and to conservatorship and judicial trusteeship over the property of Persons of Similar Status as Minors. For this purpose, Awqaf Dubai will have the duties and powers to:

1. undertake, by virtue of law, Custodianship over the Property of Minors from amongst the UAE Nationals of the Emirate who have no Guardian or custodian;
2. undertake, by virtue of law, the conservatorship and judicial trusteeship over the property of the Incapacitated Persons, Partially Incapacitated Persons, Missing Persons, and Absent Persons from amongst the UAE Nationals of the Emirate;
3. undertake, upon the request of the concerned persons and approval of Awqaf Dubai, and pursuant to a decision of the competent court, the custodianship, Guardianship, and judicial trusteeship over the property of Minors, and Persons of Similar Status as Minors, from amongst the UAE Nationals of other emirates and non-UAE nationals residing in the Emirate;

4. oversee the acts of Guardians, Custodians, Conservators, and Judicial Trustees in respect of all matters related to the property of Minors and Persons of Similar Status as Minors;
5. receive and administer the property conveyed to Minors, and Persons of Similar Status as Minors; and take any necessary action to preserve, develop, and invest the same;
6. undertake Custodianship over the Property of the Minor children of Interdicted Persons, Missing Persons, and Absent Persons;
7. prepare lists, and conduct an inventory, of the movable and immovable property of Minors, and Persons of Similar Status as Minors; and invest, develop, and preserve the same by itself or through engaging other persons. For this purpose, Awqaf Dubai may conduct inspections, fact-finding enquiries, and field visits; and prepare the necessary reports;
8. take over, administer, and invest the undivided property co-owned by the persons over whom it undertakes custodianship, conservatorship, or judicial trusteeship and other co-owners, based on the request or consent of these persons and co-owners. In return for these services, Awqaf Dubai will charge a percentage of the proceeds to be prescribed by the Board of Directors;
9. charge the prescribed percentage of the proceeds of investment of the property of Minors, and Persons of Similar Status as Minors, in accordance with the relevant Sharia-compliant rules and the rules approved by the Board of Directors in this respect, in return for investing, developing, and preserving that property;
10. represent the Minors, and Persons of Similar Status as Minors, over whom Awqaf Dubai undertakes custodianship, conservatorship, or judicial trusteeship in relation to their property, before government entities; non-government entities; and all kinds of courts, Tribunals, and competent judicial entities. This includes submitting complaints, filing legal proceedings, pleading and defending, submitting pleading memos and applications, initiating all forms of appeal in respect of judgments, and submitting and signing statements of appeal. Awqaf Dubai may appoint any other person to represent it for these purposes;
11. take the necessary legal action to preserve the property of Minors, and Persons of Similar Status as Minors, in accordance with this Law, the resolutions issued in pursuance hereof, and other legislation in force in the Emirate; and
12. receive the Donations, Gifts, bequests, Zakat, and alms provided to Minors, and Persons of Similar Status as Minors; and transfer the same to the CDA.
13. exercise any other duties or powers assigned to it pursuant to the legislation in force in the Emirate.

Custodianship, Conservatorship, and Judicial Trusteeship Procedures

Article (22)

- a. Judicial entities; police stations; hospitals; government entities; the General Directorate of Residency and Foreigners Affairs in the Emirate; non-government entities, such as banks; heirs who have reached the Age of Majority; co-owners of property; and other concerned entities and persons must, each within his own powers, notify the CDA in any of the following cases:
 1. in case of death of any person leaving a Minor or a Person of Similar Status as the Minor;
 2. in case of death of the Guardian, Custodian, Conservator, or Judicial Trustee of an Absent Person or a Missing Person; or
 3. where any person becomes an Incapacitated Person, a Partially Incapacitated Person, an Absent Person, a Missing Person, or a Person Suffering from Severe Loss of Consciousness.
- b. The CDA must notify Awqaf Dubai in any of the cases referred to in paragraph (a) of this Article. In this case, Awqaf Dubai will, within thirty (30) days from receiving the notification, take the following actions:
 1. prepare lists of the movable and immovable property of Minors, and Persons of Similar Status as Minors, as well as their rights and obligations; and maintain the documents and records related to that property;
 2. access, after obtaining permission from the competent court, any locked premises related to the Minors or Persons of Similar Status as Minors; and
 3. take over the designated property of Minors, and Persons of Similar Status as Minors, which are listed in an official report; and administer, lease out, and invest the same in cases where these Minors or Persons of Similar Status as Minors are under the custodianship, conservatorship, and judicial trusteeship of Awqaf Dubai in accordance with this Law, with a view to preserving and developing their property. For this purpose, Awqaf Dubai may appoint any person to represent it until the property is divided or handed over upon the termination of its deputyship over the Minors or Persons of Similar Status as Minors.

Disposition of the Property of Minors and Persons of Similar Status as Minors by Other Heirs and Co-owners

Article (23)

- a. The heirs who have reached the Age of Majority and the co-owners of a person who dies leaving Minors, or Persons of Similar Status as Minors, will be responsible for preserving the Estate property or co-owned property, as the case may be, from the date of demise

of the deceased until Awqaf Dubai prepares lists of the property. These lists must be prepared within thirty (30) days from the date on which Awqaf Dubai is notified of the death incident. Any disposition undertaken by any of the heirs or co-owners in respect of the property, without obtaining a permission from the competent court, will be null and void.

- b. The provisions of paragraph (a) of this Article apply to the co-owners of:
1. any Interdicted Person whose interdiction is imposed pursuant to a decision of the competent court for reasons of imbecility, insanity, prodigality, or gullibility, effective from the date on which the Interdicted Person becomes legally incapacitated; and
 2. any Missing Person or Absent Person, effective from the date of delivery of a decision of the competent court declaring him missing or absent.

**Administration by Awqaf Dubai of the Property of Minors and
Persons of Similar Status as Minors
Article (24)**

Awqaf Dubai may, without the need for a permission from the competent court, take all necessary actions and measures to administer, invest, develop, and preserve the property of Minors, and Persons of Similar Status as Minors, with a view to serving their interests, in the following cases:

1. renting out and taking lease of real property and movables;
2. disbursing the necessary maintenance payments to Minors, and Persons of Similar Status as Minors, as approved by the CDA or the competent court in this respect;
3. meeting the due liabilities of Minors, and Persons of Similar Status as Minors, in respect of which definitive judgements are rendered;
4. initiating or abandoning legal proceedings and filing appeals, in respect of all matters related to the property of Minors, and Persons of Similar Status as Minors; and directly representing them before judicial entities of all types and levels; and
5. paying the Zakat of the property of Muslim Minors, and Muslim Persons of Similar Status as Minors, through the prescribed Zakat disbursement channels.

**Investment of the Property of Minors and
Persons of Similar Status as Minors
Article (25)**

Subject to the Sharia and legal rules and provisions, Awqaf Dubai may develop and invest the property of Minors, and Persons of Similar Status as Minors, by itself or through engaging other persons and in accordance with the relevant investment policies it adopts, in safe and

limited-risk assets and portfolios in all Sharia-compliant investment manners and fields. This includes:

1. establishing all types of companies and corporations, solely or in partnership with any public or private legal persons or individuals; buying or holding shares in existing companies; and disposing of the same by all means of legal disposition;
2. conducting all types and forms of business and economic activities;
3. establishing economic projects solely or in partnership with the private sector; banks; and local, regional, and international finance and investment companies that conduct business in accordance with the provisions of Islamic Sharia; and
4. establishing various funds and investment portfolios that are compliant with the Islamic Sharia.

Disposition by the Executive Director of the Property of Minors and Persons of Similar Status as Minors Article (26)

Subject to Sharia and legal rules and provisions, the Executive Director may administer and invest the property of Minors, and Persons of Similar Status as Minors, with a view to serving their interests. However, the Executive Director may not take any of the following actions without a prior permission from the competent court:

1. disposing of the property of Minors, or Persons of Similar Status as Minors, by way of sale or mortgage, or in any other manner that involves the transfer of ownership or grant of any other real right;
2. transferring the debts of Minors, or Persons of Similar Status as Minors, or accepting the transfer of the same in cases where they are debtors;
3. investing the property of Minors, or Persons of Similar Status as Minors, for the account or benefit of Awqaf Dubai; or
4. accepting or rejecting the Donations provided to Minors, or Persons of Similar Status as Minors, that are conditional upon certain requirements.

Limitations on Vehicles of Minors and Persons of Similar Status as Minors Article (27)

Awqaf Dubai may request the concerned licensing authority in the Emirate, or in any of the other emirates, to create an impoundment entry on the registry folios of the vehicles of Minors, or Persons of Similar Status as Minors, and their legators. In this regard, Awqaf Dubai may renew the licences of these vehicles, restrict or prohibit any disposition in respect thereof, and require that the impoundment entry may only be removed upon its approval or pursuant to a decision of the competent court.

**Limitations on Licences of Minors and Persons of
Similar Status as Minors
Article (28)**

Awqaf Dubai may, where required, request the licensing authorities and the entities supervising commercial and economic activities in the Emirate, in any other emirate, or outside of the UAE to restrict the conduct of economic, business, or commercial activities under any types of licences issued to Minors, Persons of Similar Status as Minors, and their legators by placing these activities under its exclusive supervision and administration. In this regard, Awqaf Dubai may request the renewal of these licences or restriction of any disposition in respect thereof, and require that the restrictions may only be lifted upon its approval or pursuant to a decision of the competent court.

**Supervision and Audit of Financial Transactions
Article (29)**

The financial transactions conducted by Guardians, Custodians, Conservators, Judicial Trustees, and Court-appointed Assistants in respect of the property of Minors, and Persons of Similar Status as Minors, will be subject to the supervision and audit of Awqaf Dubai. These persons must respond to the inquiries of Awqaf Dubai and provide it with any clarifications it requests. This includes providing Awqaf Dubai, in accordance with the relevant procedures and policies it adopts, with the account statements and periodic reports related to their administration of the property of Minors and Persons with Similar Status. Awqaf Dubai may take any action it deems appropriate to preserve and develop the property of Minors and Persons of Similar Status as Minors.

**Obligations of Estate Custodians
Article (30)**

In addition to the obligations stipulated in the Family Law, where any of the heirs is a Minor or a Person of Similar Status as the Minor, an Estate Custodian must:

1. provide Awqaf Dubai, as part of the process of liquidating the Estate, with certified copies of the reports that prove depositing any funds, securities, or valuables with the competent court treasury;
2. notify Awqaf Dubai of any actions taken in respect of the Estate before or during his tenure;
3. provide Awqaf Dubai with periodic reports on his administration of the Estate;
4. submit to Awqaf Dubai, within sixty (60) days from the date of his appointment or any extended period prescribed by the competent court, a copy of an inventory of the rights and debts of the Estate and an estimate of the value of the Estate;
5. notify Awqaf Dubai where he repays any undisputed debts; and

6. hand over to Awqaf Dubai the designated share of the Minor or the Person of Similar Status as the Minor, provided that this does not prejudice his interests and that he is not legally bound to keep his share as part of the undivided Estate.

Revocation or Limitation of Guardianship over Property Article (31)

Where the property of a Minor or a Person of Similar Status as the Minor is exposed to risk due to mismanagement by his legal representative or due to any other reason, Awqaf Dubai must resort to the competent court to seek the revocation or limitation of the powers of that legal representative.

Removal of Legal Representatives Article (32)

- a. Where the legal representative of a Minor or a Person of Similar Status as the Minor is absent, placed under interdiction, or sentenced to a custodial penalty for more than six (6) months, or where the property of the Minor or the Person of Similar Status as the Minor is exposed to risk, Awqaf Dubai may request the competent court to remove the legal representative and appoint Awqaf Dubai as a Custodian, Conservator, or Judicial Trustee over the property of the Minor or the Person of Similar Status as the Minor; or to appoint a replacement legal representative or a receiver over that property.
- b. A legal representative who is removed pursuant to a court judgement must, within thirty (30) days from the date of the removal, hand over the property of the Minor or the Person of Similar Status as the Minor, together with all relevant documents and a report on his administration of the property, to Awqaf Dubai, to the new legal representative, or to the receiver.

Assignment of Judges Article (33)

For the purpose of implementing this Law, a Judge from the Family Court of First Instance will be assigned the duty of considering and determining the applications and deeds filed by Awqaf Dubai or the concerned parties in respect of Endowments, Wills, Gifts, Guardianship, custodianship, conservatorship, and judicial trusteeship over the property of Minors or Persons of Similar Status as Minors.

Termination of Awqaf Dubai's Custodianship or Conservatorship Article (34)

- a. Awqaf Dubai's custodianship will terminate in case:

1. the Minor reaches the Age of Majority, and the custodianship is not extended by the competent court at the request of Awqaf Dubai where the interest of the Minor so requires;
 2. the Minor is declared legally capacitated pursuant to a decision or judgment of the competent court;
 3. the Minor, or Person of Similar Status as the Minor, dies; or
 4. the legal Guardianship reverts to the Minor's father or paternal grandfather.
- b. The conservatorship of Awqaf Dubai over an Interdicted Person will terminate upon lifting the interdiction pursuant to a decision or judgment of the competent court or upon the demise of the Interdicted Person. The conservatorship of Awqaf Dubai over an Absent Person or Missing Person will terminate if he ceases to be absent or missing or is presumed dead pursuant to a court judgment.
- c. In all events, Awqaf Dubai must, within ninety (90) days from the date on which any property is claimed by its owners, hand over that property in person to the legally capacitated Minor who reaches the Age of Majority, to the Minor who is declared legally capacitated, to the Interdicted Person whose interdiction is lifted, to the Absent Person or Missing Person who ceases to be absent or missing, or to the heirs or concerned parties. The property will be handed over pursuant to a property handover report signed by the Executive Director, or his authorised representative, and the concerned parties.
- d. Awqaf Dubai must notify the CDA of all actions taken by it pursuant to the provisions of this Article.

**Property Not Claimed by Minors, Persons of Similar Status as
Minors, or Concerned Parties
Article (35)**

- a. Awqaf Dubai will serve a notice on any Minor, or Person of Similar Status as the Minor, who reaches the Age of Majority, whose interdiction is lifted, or who is proven alive; on the concerned parties; or on the competent court in case of the death of such a person or where he is presumed dead, to claim his property within three (3) months from the date of the notice.
- b. Awqaf Dubai will continue to invest and develop the property not claimed by the Minor, Person of Similar Status as the Minor, or concerned parties after the Minor reaches the Age of Majority, the interdiction is lifted, or the person is proven alive or dead or presumed dead after termination of the custodianship, conservatorship, or judicial trusteeship of Awqaf Dubai, whether the property is in the possession of Awqaf Dubai or the banks. However, both the original property and the proceeds of investment of the same must be delivered to the original owners or their heirs whenever they appear, subject to deducting

the percentage of proceeds prescribed by the Board of Directors in return for Awqaf Dubai's administration, investment, and development of the property.

Section Five Wills

Register of Wills Article (36)

A register to be known as the "Register of Wills" will be created by Awqaf Dubai for recording the Wills in respect of which a judgment or decision of the competent court is issued where the Will beneficiary is a foetus, a Minor, an Interdicted Person, an Absent Person, or a Missing Person or where the willed property is dedicated for charitable purposes. The form and contents of this register, and the conditions and procedures for registration therein, will be determined pursuant to a resolution issued by the Chairman in this respect.

Creation and Legal Effect of Wills Article (37)

The legislation in force in the Emirate applies to the creation, legal effect, and probate of Wills and to all other matters related to Wills.

Appointment of Executors Article (38)

- a. A Will must have an Executor unless the legislation in force in the Emirate stipulates otherwise.
- b. The Executor will be appointed by the Testator, or otherwise as stipulated in the probate of the Will.
- c. An Executor may be one or more natural or legal persons.
- d. Where the Testator fails to appoint an Executor and the method of appointment of the Executor is not specified in the probate of the Will, Awqaf Dubai will serve as the Executor and, in return, will charge the percentage of the willed funds it determines in accordance with the relevant rules approved by the Board of Directors.

Obligations of Executors Article (39)

An Executor must:

1. comply with the conditions stipulated in the probate of the Will;

2. take the necessary action, while observing the due diligence a prudent person would exercise, to prepare lists of, preserve, administer, and invest the willed property by himself or through engaging any other experienced and specialised person;
3. represent the Will before third parties, judicial entities, government entities, and non-government entities; represent it in the legal proceedings in which it is involved as plaintiff or defendant; ensure the fulfilment of its rights; and meet its obligations;
4. request creditors, holders of rights, and debtors to submit proof of their rights and obligations;
5. repay undisputed debts subject to obtaining the approval of the competent court;
6. seek assistance from experts and specialists in estimating the value of willed property, and pay their fees out of the same;
7. disburse a temporary maintenance payment to the Will beneficiary to meet his urgent needs, subject to obtaining an order in this respect from the competent court; and deduct this payment from the Will beneficiary's share;
8. not dispose of the willed property in any manner that involves the transfer of ownership, or pledge the willed property, unless the approval of the competent court is obtained, otherwise the relevant disposition will be deemed null and void;
9. disburse the revenue, and distribute the proceeds, of the willed property amongst the Will beneficiaries as stipulated in the probate of the Will and the resolutions issued by Awqaf Dubai;
10. not use or exploit the willed property for his own benefit without the permission of the competent court; and
11. submit to Awqaf Dubai periodic reports on his work within the time frames prescribed by Awqaf Dubai. These reports must contain detailed information on the accounts and expenses related to the Will.

Administration of Wills by Awqaf Dubai

Article (40)

For the purpose of administering, executing, and preserving Wills, Awqaf Dubai will have the authority to:

1. prepare lists of the Wills in the Emirate, classify and describe these Wills, and register them in the Wills Register;
2. encourage wealthy community members to make Wills for general charitable and benevolent purposes, and community and humanitarian initiatives and projects;

3. register the willed property dedicated for general charitable purposes, except Mosques, with the competent government entities in the Emirate in the name of Awqaf Dubai and in accordance with the legislation in force; and keep all relevant documents;
4. administer and execute any Will made for general charitable purposes where no Executor is appointed by the Testator and the method of appointment of the Executor is not specified in the probate of the Will; and monitor and supervise any person appointed to execute and administer such a Will; and
5. provide advice and consultation to Executors with a view to achieving the objectives and goals of Wills; and take the necessary measures against Executors where they fail to exercise their duties and meet their obligations as stipulated in this Law, the resolutions issued in pursuance hereof, other legislation in force in the Emirate, and the regulations adopted by Awqaf Dubai in this respect.

Removal of Executors Article (41)

- a. The competent court may, upon the request of the Will beneficiaries, heirs, or Awqaf Dubai, remove the Executor if he is proven to have failed to meet his obligations; and appoint a replacement Executor.
- b. Where an Executor is removed, he must, within thirty (30) days from the date on which the definitive removal judgement is rendered, submit to the new Executor or to Awqaf Dubai a detailed report on the work he has performed and the financial accounts related to the Will; and must also hand over all the funds, property, and documents of the Will. A former Executor will serve as a receiver for the property and assets until completion of the handover process.

Measures against Executors Article (42)

Awqaf Dubai may take any of the following measures against an Executor:

1. request the competent court to suspend the Executor from work and appoint a replacement Executor where he repeatedly delays in submitting the annual budgets and Financial Statements of the Will, and the documents supporting the collection and disbursement of the Will proceeds;
2. where he executes the Will in return for fees, deprive the Executor of these fees in whole or in part if he commits an act of negligence or omission in executing the Will;
3. request the competent court to remove the Executor where he is proven to have committed an offense against the willed property or any act of omission or negligence in performing his duties;

4. claim any damages from the Executor if he causes the loss or damage of the willed property; and/ or
5. refer the Executor to the competent judicial entities if he commits a criminally prosecutable act.

Wills in Excess of One Third of the Estate Article (43)

A Will in excess of one third of the Estate which is made by a Testator who has no heirs or relatives will be deemed a Charitable Endowment, in the name of the Testator, dedicated for general charitable and benevolent purposes and placed under the Trusteeship of Awqaf Dubai.

Section Six Final Provisions

Applicability of the Family Law Article (44)

Where Section Four and Section Five of this Law are silent, the provisions of guardianship over property, and the provisions of Wills, stipulated in the Family Law and in other legislation in force in the Emirate will apply. This includes the rules for determining time limits as per the Islamic calendar.

Evidentiary Value Article (45)

The information contained in the records, documents, instruments, and books maintained by Awqaf Dubai or issued by it will have the same evidentiary value of official documents as prescribed in the legislation governing evidence. The authenticity of this information may only be challenged by claiming forgery.

Exemptions and Privileges Article (46)

- a. Charitable Endowments, the charitable shares in Joint Endowments, Endowment Foundations, and Wills and Gifts dedicated for general charitable purposes and for the public benefit will be exempt from all fees and taxes, including litigation fees.
- b. Awqaf Dubai will be exempt from judicial fees when initiating legal proceedings on behalf of Minors, or Persons of Similar Status as Minors, with low or no income, who are registered with Awqaf Dubai and are placed under its custodianship, conservatorship, or judicial trusteeship.

- c. Debts owed to Charitable Endowments and the charitable shares in Joint Endowments will have the same preference of public funds over the debtor's property, and will be collected using the same methods prescribed for collecting public funds in accordance with the legislation in force in the Emirate.
- d. The property of Charitable Endowments, charitable shares in Joint Endowments, and Endowment Foundations will enjoy the same protection of public funds, in accordance with the legislation in force in the Emirate. The papers, registers, books, and paper-based and electronic records of these Endowments and Endowment Foundations will be deemed as official documents. The Trustee and the personnel of Endowments will be deemed as civil servants.

Obligations

Article (47)

All persons to whom this Law applies must comply with the provisions hereof and with any resolutions, procedures, or measures issued by Awqaf Dubai. These persons must also cooperate with Awqaf Dubai's authorised Employees to enable them to perform their duties and functions. Any failure to meet these obligations will constitute a violation that entails legal accountability.

Penalties and Administrative Measures

Article (48)

Without prejudice to any stricter penalty prescribed by any other legislation, a person who violates the provisions of this Law or the resolutions issued in pursuance hereof will be punished by the penalties and measures prescribed by the relevant resolutions issued by the Chairman of the Executive Council.

Law Enforcement

Article (49)

The Awqaf Dubai Employees nominated pursuant to a resolution of the Executive Director will have the capacity of law enforcement officers to record the violations determined in accordance with Article (48) hereof. For this purpose, they may issue violation reports; and, where necessary, seek the assistance of police personnel.

Grievances

Article (50)

Any affected party may submit to the Board of Directors a written grievance against any decision, procedure, penalty, or measure taken against him by Awqaf Dubai in accordance with this Law or the resolutions issued in pursuance hereof, within thirty (30) days from the date of being notified of the contested decision, procedure, penalty, or measure. The

grievance will be determined, within thirty (30) days of its submission, by a committee formed by the Board of Directors for this purpose; and the decision issued by the committee on the grievance will be final.

Cooperation with Awqaf Dubai Article (51)

For the purposes of enabling Awqaf Dubai to exercise its duties and powers under this Law, the resolutions issued in pursuance hereof, and other legislation in force in the Emirate, Awqaf Dubai may request all government and non-government entities, including federal and local government entities, judicial authorities, the Central Bank of the United Arab Emirates, and banks within and outside of the UAE to provide it with all the data and information it requires; and to take any action that must be taken pursuant to the provisions of this Law, the resolutions issued in pursuance hereof, and other legislation in force in the Emirate. These entities must, upon request, fully cooperate with Awqaf Dubai.

Issuing Implementing Resolutions Article (52)

With the exception of the resolutions which the Chairman of the Executive Council is exclusively authorised to issue under this Law, the Chairman will issue the resolutions required for the implementation of the provisions of this Law subject to approval of these resolutions by the Board of Directors. This includes the resolutions prescribing the rules governing the percentages of proceeds that Awqaf Dubai charges in return for the services it provides in accordance with this Law. These resolutions must be published in the Official Gazette of the Government of Dubai.

Supersession and Repeals Article (53)

- a. This Law supersedes the above-mentioned Law No. (9) of 2007.
- b. Any provision in any other Legislation is hereby repealed to the extent that it contradicts the provisions of this Law.
- c. The bylaws and resolutions issued in implementation of the above-mentioned Law No. (9) of 2007 will continue in force, to the extent that they do not contradict the provisions of this Law, until new superseding bylaws and resolutions are issued.

Publication and Commencement Article (54)

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

Mohammed bin Rashid Al Maktoum
Ruler of Dubai

Issued in Dubai on 13 October 2022
Corresponding to 17 Rabi al-Awwal 1444 A.H.