

Administrative Resolution No. (135) of 2025
Concerning Rules on Emergencies,
Payment of Compensation, and Amendment of Partnership Contracts¹

The Director General of the Department of Finance,

After perusal of:

Law No. (5) of 1995 Establishing the Department of Finance;

Law No. (22) of 2015 Regulating Partnership between the Public Sector and the Private Sector in the Emirate of Dubai;

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

Decree No. (20) of 2009 Appointing the Director General of the Department of Finance,

Does hereby issue this Resolution.

Definitions
Article (1)

The words and expressions mentioned in this Resolution have the same meaning assigned to them in the above-mentioned Law No. (22) of 2015.

Rules Governing Emergencies
Article (2)

- a. Without prejudice to any emergency-related provisions stipulated in the legislation in force, a Government Entity may, with the agreement of the Partner, deem the circumstances set out below as emergencies permitting the amendment of a Partnership Contract:

1. the occurrence of general unforeseeable exceptional circumstances that render the performance of the Partnership Contract onerous for the Partner, provided that all the following conditions are met:
 - a. The performance of the Partner's obligations under the Partnership Contract has become more onerous for the Partner without amounting to impossibility of performance.
 - b. The performance of the Partnership Contract under the relevant emergency would result in a substantial loss which exceeds the loss that could reasonably have been foreseen on the date of execution of the Partnership Contract.
 - c. The relevant emergency was not reasonably foreseeable and could not have been averted or prevented, and
2. a disruption to the Project which prevents the Partner from performing its contractual obligations under the Partnership Contract, where the emergency arises from circumstances beyond the Partner's control and is not attributable to any act, default, or omission by the Partner.
 - b. The Partner must exercise due diligence in responding to an emergency and must take all reasonable measures to remedy the causes of the Project's disruption and to mitigate its effects so far as practicable.

Rules on Payment of Compensation

Article (3)

Payment of compensation to a Partner upon the occurrence of an emergency is subject to the following rules:

1. the amount of compensation must be assessed in accordance with the mechanism agreed upon in the Partnership Contract;
2. in assessing the amount of compensation, regard must be had to the percentage of completion of the Project under the Partnership Contract and any breach by the Partner of its contractual obligations; and
3. the amount of compensation must be disbursed from the approved budget of the Government Entity in accordance with the above-mentioned Law No. (1) of 2016 and upon completion of the procedures approved by the Department of Finance in this respect.

Requirements and Procedures for Amending Partnership Contracts
Article (4)

- a. The following conditions apply to the amendment of a Partnership Contract by a Government Entity upon the occurrence of an emergency:
 1. obtaining the prior approval of the Competent Authority;
 2. not prejudicing the Project Company's right to compensation where required under the Partnership Contract;
 3. evidencing the amendment to the Partnership Contract by a written instrument, duly signed by both parties and annexed to the original Partnership Contract; and
 4. ensuring that the amendment to the Partnership Contract does not destabilise the financial equilibrium of the Project established under the original Partnership Contract.
- b. Any amendment of the Partnership Contract in the event of an emergency will be subject to the provisions of Article (30) of the above-mentioned Law No. (22) of 2015.

Commencement and Publication
Article (5)

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

Abdulrahman Saleh Al Saleh
Director General
Department of Finance

Issued in Dubai on 28 November 2025
Corresponding to 7 Jumada al-Thaniyah 1447 A.H.