Administrative Resolution No. (46) of 2025

Forming the Committee for Considering Challenges to

Tax and Fines Imposed on Foreign Banks[1]

The Director General of the Department of Finance,

After perusal of:

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

Law No. (4) of 2018 Establishing the Financial Audit Authority and its amendments;

Law No. (1) of 2024 Concerning Tax on Foreign Banks Operating in the Emirate of Dubai;

Decree No. (59) of 2023 Concerning the Supreme Fiscal Committee in the Emirate of Dubai; and

Executive Council Resolution No. (101) of 2024 Approving the Administrative Penalties and Fines Applicable to Foreign Banks Operating in the Emirate of Dubai,

Does hereby issue this Resolution.

Definitions
Article (1)

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

SFC:	The Supreme Fiscal Committee in the Emirate of Dubai.
DOF:	The Department of Finance.
FAA:	The Financial Audit Authority.

[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.*

Law:	Law No. (1) of 2024 Concerning Tax on Foreign Banks Operating in the Emirate of Dubai.
TEC Resolution:	Executive Council Resolution No. (101) of 2024 Approving Administrative Penalties and Fines Applicable to Foreign Banks Operating in the Emirate of Dubai.
Foreign Bank:	A branch of a foreign bank licensed by the CBUAE to operate in the UAE in accordance with the legislation applicable to the CBUAE.
Taxable Person:	A Foreign Bank governed by the Law.
Challenge:	A challenge submitted to the DOF by a Taxable Person against the Tax imposed pursuant to the Law.
Challenger:	A Taxable Person or his legal representative.
Committee:	The Committee for Considering Challenges to Tax and Fines Imposed on Foreign Banks formed pursuant to this Resolution.

Formation of the Committee
Article (2)

A permanent committee named the "Committee for Considering Challenges to Tax and Fines Imposed on Foreign Banks" is hereby formed within the DOF, under the chairmanship of Mr. Abdulaziz Mohammed Al Mulla, and with the membership of:

1. Mrs. Shaikha Nasser Alqattan, from the Government of Dubai Legal Affairs Department, as vice chairman;
2. Mr. Sadeq Ibrahim Khatib, from the Department of Finance, as member;
3. Mr. Mohammed Mustafa Hussain, from the Economic Security Centre of Dubai, as member; and
4. Mr. Juma Ibrahim Abdulrahman, from the Department of Finance, as member.

Functions of the Committee
Article (3)

The Committee will consider Challenges submitted by Taxable Persons. For this purpose, the Committee will have the authority to:

1. consider the Challenge in terms of form, by verifying that it meets the requirements stipulated in the Law;
2. consider the Challenge in terms of merits, by reviewing its grounds, together with any supporting documents and substantiating facts, in accordance with the Law and the resolutions issued in pursuance thereof;
3. request any additional information or data from the Taxable Person, the DOF, or the FAA;
4. seek assistance from experts and specialists, as it deems appropriate, whether from among the employees of the DOF or the FAA, or other persons, to assist it in performing its functions under this Resolution, without having the right to vote in its deliberations; and
5. submit its recommendations in respect of the Challenge to the SFC within thirty (30) days from the date of duly submitting the Challenge.

Meetings of the Committee
Article (4)

a. The Committee will, where necessary, convene at the invitation of its chairman, or the vice chairman in his absence, at the time and place determined by him.

b. A Committee meeting will be valid if attended by the majority of the Committee members, provided that the chairman or vice chairman of the Committee is in attendance.

c. The Committee will issue its resolutions and recommendations by majority vote of attending members. In the event of a tie, the chair of the meeting will have a casting vote.

d. Proceedings of the Committee meetings, and its resolutions and recommendations, will be recorded in minutes signed by the chair of the meeting and attending members.

e. The Committee’s rapporteur will be responsible for sending invitations to the meetings of the Committee, preparing meeting agendas, recording the minutes of its meetings, following up the implementation of its resolutions and recommendations, and performing any other duties assigned to him by the chairman of the Committee.

Submission of Challenges
Article (5)

a. Challenges will be submitted to the DOF using the forms, and following the procedures, it prescribes in this respect.

b. A Challenge must include the following information:

   1. the Challenger's details and address;

   2. the date of the Challenge;

   3. the Tax or fine being challenged;

   4. the grounds for the Challenge;

   5. the supporting documents; and

   6. any other information related to the Challenge as may be specified by the DOF or requested by the Committee.

c. The Challenge will be registered with the DOF based on the date of its receipt, and the Challenger will be provided with proof of submission indicating the Challenge number.

d. The DOF will refer the Challenge to the Committee within two (2) working days from the date of its submission.

e. The Committee must consider the Challenge and submit its recommendations to the SFC within thirty (30) days from the date of submission.

f. The SFC will determine the Challenge within ten (10) days from the date on which the Committee's recommendation is submitted to it.

g. The DOF will notify the Challenger of the SFC's decision on the Challenge within five (5) days from the date of its issuance.

Considering Challenges
Article (6)

a. The Committee will consider Challenges referred to it; and may, whether on its own initiative or upon request by the Challenger, allow the holding of hearings in the presence of the

Challenger. Alternatively, the Committee may determine the Challenge based solely on the documents submitted to it.

b. The Committee may allow the Challenger to submit any additional documents not attached to the original Challenge if it deems them to be material to its consideration of the Challenge.

Commencement
Article (7)

This Resolution comes into force on the day on which it is issued, and will be communicated to those responsible for its implementation.

Abdulrahman Saleh Al Saleh

Director General

Department of Finance

Issued in Dubai on 14 May 2025

Corresponding to 16 Thu al-Qidah 1446 A.H.