

Administrative Resolution No. (95) of 2025
Regulating the
Exchange of Data and Information Related to
Tax on Foreign Banks Operating in the Emirate of Dubai¹

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;

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

Administrative Resolution No. (107) of 2024 Concerning the Application of Tax to Foreign Banks Operating in the Emirate of Dubai,

Does hereby issue this Resolution.

Definitions
Article (1)

The words and expressions mentioned in this Resolution will have the same meaning assigned to them in the above-mentioned Law No. (1) of 2024. For purposes of this Resolution, the following words and expressions, wherever mentioned in this Resolution,

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¹Every 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.

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will have the meaning indicated opposite each of them unless the context implies otherwise:

Law:	Law No. (1) of 2024 Concerning Tax on Foreign Banks Operating in the Emirate of Dubai.
DOF:	The Department of Finance.
FAA:	The Financial Audit Authority.
Data and Information:	All accounting and Tax information related to the implementation of the Law. This includes financial reports, Tax Returns, forms, financial statements and notes, Voluntary Disclosures, correspondence, Tax Audit reports, and any other information related to the implementation of the Law.
Electronic Platform:	The electronic system approved by the DOF and the FAA for the exchange of Data and Information between them in accordance with the provisions of the Law and this Resolution.

Principles for the Exchange of Data and Information

Article (2)

The exchange of Data and Information between the DOF and the FAA is governed by the following principles:

1. The use of Data and Information must be limited to the implementation of the Law and the resolutions issued in pursuance thereof.
2. The confidentiality of the Data and Information must be maintained;
3. The Data and Information must be exchanged instantaneously and securely.
4. The Electronic Platform must be used exclusively by authorised employees of the DOF and the FAA.

Means of Data and Information Exchange

Article (3)

Data and Information will be exchanged between the DOF and the FAA exclusively by the authorised employees, using the Electronic Platform or any other means agreed mutually upon by both entities.

Liability for Maintaining Confidentiality of Data and Information

Article (4)

- a. The DOF, the FAA, and authorised employees must maintain the confidentiality of Data and Information and must not disclose them to any party not legally authorised to receive the same.
- b. The DOF and the FAA will designate the employees authorised to access the Data and Information.
- c. Employees authorised to exchange or access the Data and Information must provide a written undertaking to maintain the confidentiality of Data and Information, and not to disclose or use them for other than their designated purpose even after the end of their service.
- d. Any unauthorised disclosure of Data and Information will constitute a violation subject to disciplinary action and, where applicable, to criminal liability.

Data and Information Coordination Team

Article (5)

A joint working group will be formed between the DOF and the FAA and named the "Data and Information Coordination Team". This team will be responsible for implementing this Resolution and will have the duties and powers to:

1. develop detailed procedures for the exchange of Data and Information;
2. organise and classify Data and Information to facilitate their exchange;
3. classify authorised employees and determine their respective access levels on the Electronic Platform;
4. conduct periodic reviews to ensure compliance with security standards and the protection of Data and Information on the Electronic Platform;

5. establish mechanisms for the immediate reporting of any breach or hacking of Data and Information;
6. examine any obstacles, challenges, or issues impeding the exchange of Data and Information, and propose appropriate solutions to address them;
7. submit recommendations to the Director General of the DOF and the Director General of the FAA to issue the relevant directives as they deem appropriate; and
8. exercise any other duties or powers required for the exchange of the Data and Information.

Publication and Commencement **Article (6)**

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

Abdulrahman Saleh Al Saleh
Director General
Department of Finance

Issued in Dubai on 20 August 2025
Corresponding to 26 Safar 1447 A.H.