

Decree No. (52) of 2025
Establishing a
Free Zone in the Emirate of Dubai¹

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

After perusal of:

Law No. (1) of 1980 Establishing the Jebel Ali Free Zone;

Law No. (2) of 1986 Concerning Business Activities in the Jebel Ali Free Zone and its amendments;

Law No. (9) of 1992 Concerning the Establishment of Legal Entities in the Jebel Ali Free Zone;

Law No. (1) of 2001 Establishing the Ports, Customs, and Free Zone Corporation and its amendments;

Law No. (1) of 2002 Concerning the Mortgage of Real Property Constructed in the Jebel Ali Free Zone;

Decree No. (1) of 1985 Establishing the Jebel Ali Free Zone Authority and its amendments;

The Order of 1961 Establishing the Dubai Municipality;

Executive Council Resolution No. (50) of 2016 Regulating Dubai Municipality Markets and its amendments;

Executive Council Resolution No. (50) of 2017 Incorporating the Tax Affairs Office into the Organisational Structure of the Department of Finance;

Administrative Resolution No. (27) of 2023 Designating the Dubai Municipality Markets and Prescribing the Rules and Requirements for Disposition of Leased Property Therein and its amendments;

The Instructions Demarcating the Jebel Ali Free Zone, issued on 7 May 1983; and

The tax legislation in force in the United Arab Emirates,

Do hereby issue this Decree.

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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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Definitions

Article (1)

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

Emirate:	The Emirate of Dubai.
Executive Council Resolution:	Executive Council Resolution No. (50) of 2016 Regulating Dubai Municipality Markets and its amendments.
DM:	The Dubai Municipality.
JAFZA:	The Jebel Ali Free Zone Authority.
DP World:	The Dubai Ports World Corporation (FZE).
Land Plot:	The land plot No. (71117180), Al Aweer First, whose boundaries and area are demarcated in the plan attached to this Decree.
Free Zone:	The free zone established under this Decree on the Land Plot.

Establishment of the Free Zone

Article (2)

Pursuant to this Decree, a Free Zone is established on the Land Plot whose boundaries and area are demarcated in the plan attached to this Decree.

Applicability of Legislation

Article (3)

- a. The Free Zone established under this Decree and the Companies and Establishments licensed to operate therein will be governed by the following legislation and the resolutions issued in pursuance thereof:
1. the above-mentioned Law No. (1) of 1980;
 2. the above-mentioned Law No. (2) of 1986;
 3. the above-mentioned Law No. (1) of 2002; and
 4. the above-mentioned Decree No. (1) of 1985.

- b. JAFZA will exercise the powers vested in it under the legislation referred to in paragraph (a) of this Article, the resolutions issued in pursuance thereof, and other legislation in force in the Emirate, within the Free Zone, and over the Companies and Establishments licensed by JAFZA to operate therein.

Concessions and Exemptions

Article (4)

The Companies and Establishments licensed to operate in the Free Zone will enjoy the concessions and exemptions provided for under the legislation referred to in Article (3) of this Decree and other legislation in force in the Emirate.

Applicability of the Executive Council Resolution

Article (5)

- a. Notwithstanding the provisions of the legislation specified in paragraph (a) of Article (3) of this Decree, the provisions of the Executive Council Resolution and the resolutions issued in pursuance thereof will apply within the Free Zone, and the DM will exercise the powers vested in it under those provisions.
- b. The DM may, in accordance with the legislation in force, outsource to DP World the management, operation, or investment of all or part of the facilities or operations conducted in the DM Markets located within the Free Zone. The DM may also outsource to DP World, or to any other entity, any of its Market oversight and supervision functions assigned under the provisions of the Executive Council Resolution and the resolutions issued in implementation thereof, pursuant to an agreement concluded for that purpose. The outsource agreement will provide for the rights and obligations of the DM and the contracted party.

Tax Legislation

Article (6)

Prior to the effective date of this Decree, JAFZA must coordinate with the Tax Affairs Office of the Department of Finance and fulfil the requirements specified by the Tax Affairs Office to ensure compliance with the tax legislation in force in the United Arab Emirates.

Compliance with this Decree

Article (7)

All Companies and Establishments licensed to operate within the Free Zone must comply with the legislation applicable to JAFZA within one (1) year from the effective date of this Decree.

Repeals
Article (8)

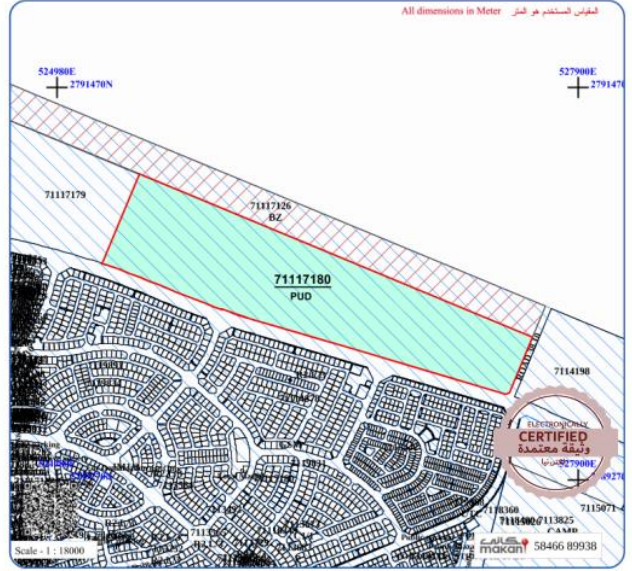
Any provision in any other legislation is hereby repealed to the extent that it contradicts the provisions of this Decree.

Publication and Commencement
Article (9)

This Decree 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 17 November 2025
Corresponding to 26 Jumada al-Ula 1447 A.H.



الاستعمال Landuse	PUD	سوق السيارات
الارتفاع Height	---	---
المواقف Parking	---	---
الارتداد Setback	---	---
الملاحظات Remarks	PUD	يراعى تقديم تصميم أولي

مكتوب المرجعي = (30) سم من مسود أي طريق قائم متجاوز
يحتل المالك تكافيف على خطوط الخدمات إن وجدت

هذه الطرقات التخطيطية لحماية الممتلكات المطول نام تعارض مع التشريعات التخطيطية المعمدة و تأكد من صلاحيتها قبل البيع والشراء يرجى استخدام تطبيق بلدية دبي الموحد (خريفي)
The information is applicable as long as it does not conflict with other approved planning regulations, and should always be reviewed for validity. Upon selling or purchasing please use Dubai Municipality Unified Application (Kharefi).

ملاحظات Remarks	المالك Owner
PLEASE SCAN THE QR CODE TO VIEW THE INFRASTRUCTURE MAP, SITE PLAN, DIGITAL COPY, DIMENSIONS FILE AND OTHER INFORMATION. يرجى مسح الرمز الاستجابة السريعة العرض خريطة التسمية التحتية والطرقات الأخرى معلومات إضافية	المالك : بلدية دبي - إدارة الأصول والممتلكات Owner : DUBAI MUNICIPALITY - ASSETS AND PROPERTY MANAGEMENT DEPARTMENT
مساحة التعويض الكلي Compensation Area NIL	مساحة ارتداد السبكة Sikka Setback NIL
مساحة المأثرة Affected Area NIL	مساحة الكلية Total Area 111,494.36 SQ.M 12,907.31 SQ.F
مساحة المبنية Balance Area Can be Built 111,494.36 SQ.M 12,907.31 SQ.F	

Prepared by: soalmar

البيانات الصادرة في الخارطة الشاملة الموحدة من قاعدة البيانات الجغرافية المركزية لجميع الأراضي في إمارة دبي - مركز نظم المعلومات الجغرافية في بلدية دبي
Information displayed in Unified Site Plan from central geographical repository for all lands in Dubai - GIS Center in Dubai Municipality

Request Ref: SAPS-22042025-148318