

**Law No. (2) of 2001**  
**Amending Law No. (2) of 1986**  
**Concerning Business Activities in the Jebel Ali Free Zone<sup>1</sup>**

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

After perusal of:

Law No. (2) of 1986 Concerning Business Activities in the Jebel Ali Free Zone (the "**Original Law**"),

**Do hereby issue this Law.**

**Article (1)**

Articles (8) and (10) of the Original Law are hereby superseded by the following:

**Article (8)**

Companies, Individuals, and workers based in the Free Zone are hereby exempted from all taxes, including income tax, in respect of their operations in the Free Zone for a period of fifty (50) years, renewable for the same period pursuant to a resolution of JAFZA. This period will commence on the day on which these Companies, Individuals, or workers commence their work in the Free Zone.

**Article (10)**

Companies, Individuals, and workers are hereby exempted for a period of fifty (50) years from any restrictions related to the transfer of capital, profits, or wages in any currency to any entity outside the Free Zone. The exemption period will commence as of the date on which these Companies, Individuals, or workers commence their work in the Free Zone, and may be extended for the same period pursuant to a resolution of JAFZA.

**Article (2)**

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<sup>1</sup>*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.*

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

**Maktoum bin Rashid Al Maktoum**

**Ruler of Dubai**

Issued in Dubai on 1 May 2001  
Corresponding to 7 Safar 1422 A.H.