

Law No. (31) of 2008
Revoking Exemptions from Taxes and Fees¹

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

After perusal of:

Law No. (18) of 2006 Concerning Management and Realisation of the Public Funds of the Government of Dubai;

Decree No. (24) of 2007 Forming the Supreme Fiscal Committee of the Emirate of Dubai; and

The Order issued by His Highness the Ruler of Dubai on 2 May 2000 Prohibiting the Imposition of Fees and Fines,

Do hereby issue this Law.

Article (1)

Pursuant to this Law, all exemptions from taxes and fees, including customs duties, granted to departments and public authorities and corporations affiliated to or owned by the Government of Dubai, or granted to private entities pursuant to any legislation, resolution, or order, prior to the date this Law comes into force, are hereby revoked.

Article (2)

Corporations, companies, and individuals working in the free zones are hereby exempted from compliance with the provisions of Article (1) of this Law, subject to the legislation related to each of these zones.

Article (3)

The Department of Finance will set the accounting and financial regulations concerning the procedures for payment of taxes and fees by the departments and public authorities and corporations affiliated to or owned by the Government of Dubai, and for payment of such taxes and fees by private entities.

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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.

Article (4)

Any provision in any other legislation will be repealed to the extent that it contradicts the provisions of this Law.

Article (5)

This Law will be published in the Official Gazette and will come into force as of 1 January 2009.

Mohammed bin Rashid Al Maktoum

Ruler of Dubai

Issued in Dubai on 23 November 2008

Corresponding to 25 Thu al-Qidah 1429 A.H.