

**Law No. (14) of 2009**  
**Concerning the**  
**Pricing of Government Services in the Emirate of Dubai<sup>1</sup>**

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

After perusal of:

Law No. (3) of 2003 Establishing the Executive Council of the Emirate of Dubai;

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

Law No. (7) of 1995 Concerning the Financial Regulations of Government Departments in the Emirate of Dubai and its Implementing Bylaw;

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

Law No. (31) of 2008 Revoking Tax and Fee Exemptions,

**Do hereby issue this Law.**

**Article (1)**

This Law will be cited as "Law No. (14) of 2009 Concerning the Pricing of Government Services in the Emirate of Dubai".

**Article (2)**

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

Emirate:                   The Emirate of Dubai.

Government:             The government of the Emirate Dubai.

Executive Council:      The Executive Council of the Emirate of Dubai.

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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.*

DOF:	The Department of Finance.
Government Entities:	The departments, authorities, and public corporations affiliated to the Government.

### **Article (3)**

The provisions of this Law will apply to the fees, prices, and tariffs of all the services provided by Government Entities in the Emirate.

### **Article (4)**

A Government Entity may impose, cancel, or change the fees, prices, or tariffs of any of its services only in accordance with the procedures and rules prescribed in this Law.

### **Article (5)**

The Government Services Pricing Manual prepared by the DOF is hereby adopted as a basis on which the services provided by Government Entities are priced. This manual takes into consideration the fair cost assessment, inherent benefit, market prices, and economic cost.

### **Article (6)**

Fees charged for the Government services specified in the Schedule attached to this Law will be discounted as per the percentages stated opposite them. The Chairman of the Executive Council will, upon the recommendation of the DOF have the power to modify the services or percentages stated in such a Schedule.

### **Article (7)**

Based on the rules and standards stipulated in the manual mentioned in Article (5) of this Law, the DOF will:

1. review all fees, prices, and tariffs of the services provided by Government Entities prior to the effective date of this Law in order to verify whether their values exceed the preset limits, and to submit the appropriate recommendations in that respect to the Executive Council for approval;
2. review and approve applications submitted by Government Entities to impose new, or update existing fees, prices, or tariffs of any services they provide; and submit the

appropriate recommendations in this respect to the Executive Council for approval;  
and

3. review and approve, in coordination with Government Entities, new up-to-date fee, price, and tariff payment methods, and any other convenient payment facilities that may be offered to those responsible for the payment of such fees, prices, and tariffs.

### **Article (8)**

Government Entities must, within a maximum period of sixty (60) days from the date this Law comes into force, provide the DOF with their lists of the fees, prices, and tariffs of the services they provide, including their amounts, legal instrument based on which they are imposed, and the date and issuing authority of the same.

### **Article (9)**

The Chairman of the Executive Council will issue the regulations and resolutions required for implementation of this Law, including the approval of lists of discounted fees, prices, and tariffs of Government services.

### **Article (10)**

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

### **Article (11)**

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

**Mohammed bin Rashid Al Maktoum**  
**Ruler of Dubai**

Issued in Dubai on 14 June 2009

Corresponding to 21 Jumada al-Thaniyah 1430 A.H.

SN	Government Entity	Percentage of Discount	Service
1	<b>Dubai Municipality</b>	20%	Improvement of services
2		30%	Permit to convert a building into a hotel or hotel apartments
3		30%	Modifications of villas, houses, or annexes
4		20%	Regular modifications of industrial investment or recreational complexes and villa compounds
5		30%	Mid-level modifications of industrial investment or recreational complexes and villa compounds
6		30%	Major modifications of industrial investment or recreational complexes and villa compounds
7		20%	occupational tests
8		20%	Exploitation of an area allocated to desert tourist camps
9		20%	Testing of food samples
10		20%	Conducting engineering tests
11		20%	Annual certification for a training company or a health consultancy company
12		20%	Annual permit to sell bottled drinking water
13		30%	Annual permit to supply and sell food items in schools
14		20%	Annual permit to provide a catering service within a Government Entity
15		20%	Providing catering services for events
16		30%	Conducting promotional campaigns for food items
17		20%	Annual permit for operating a kitchen in labour accommodation
18		30%	Certification and renewal of certification for establishments exporting fish to European Union countries
19		30%	Approving product nutrition facts labels
20	<b>Department of Economic Development</b>	28,5%	Registering a rent-to-own contract
21		30%	Revoking a rent-to-own contract
22		30%	Extending repayment periods for mortgage contracts
23		30%	Valuation of immovable property and of buildings excluding the land on which they are constructed
24		30%	Issuing title deeds
25		20%	Issuing or renewing a professional licence
26		20%	Issuing or renewing a commercial licence
27		20%	Issuing a permit for a major promotional campaign

<b>28</b>		20%	Issuing a permit for a small promotional campaign
<b>29</b>		20%	Issuing a permit for a medium-sized promotional campaign