

**Law No. (5) of 2010**  
**Amending**  
**Law No. (4) of 2005**  
**Imposing the Knowledge Dirham Fee<sup>1</sup>**

---

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

After perusal of:

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;

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

Law No. (4) of 2005 Imposing the Knowledge Dirham Fee (the "Original Law") and its amendments;

Law No. (35) of 2009 Concerning Management of the Public Funds of the Government of Dubai; and

Executive Council Resolution No. (10) of 2006 Issuing the Implementing Bylaw of the Knowledge Dirham Fee Law,

**Do hereby issue this Law.**

**Article (1)**

Articles (4) and (5) of the Original Law are hereby superseded by the following:

**Article (4)**

The proceeds generated from collecting the Knowledge Dirham Fee pursuant to this Law must be paid to the Public Treasury of the Government of Dubai on the dates and as per the procedures prescribed by the Department of Finance in this respect.

**Article (5)**

When preparing the annual budget of the Government, the Department of Finance will, in coordination with the concerned entities, allocate the funds required for supporting the social and cultural development projects in the Emirate of Dubai.

---

©2019 The Supreme Legislation Committee in the Emirate of Dubai

*<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.*

## **Article (2)**

The amounts deposited in the Knowledge Dirham Fee bank account registered in the name of the Executive Council will be paid to the Public Treasury.

## **Article (3)**

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 4 February 2010

Corresponding to 20 Safar 1431 A.H.