

Law No. (3) of 2011
Amending 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. (5) of 1995 Establishing the Department of Finance and its amendments;

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

Law No. (31) of 2008 Revoking Exemptions from Taxes and Fees (the "Original Law");

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

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

Do hereby issue the following Law.

Article (1)

Article (2) of the Original Law is hereby superseded by the following:

Article (2)

The following entities will be exempt from compliance with the provisions of Article (1) of this Law:

1. Corporations, companies and individuals working in the free zones, provided that such exemption is in accordance with the provisions of the legislation related to these zones; and
2. entities which the Supreme Fiscal Committee, upon the recommendation of the Director General of the Department of Finance, decides to exempt wholly or partly

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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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from fees and taxes for charitable, humanitarian, educational, cultural, patriotic reasons or any other reason in accordance with the rules and standards adopted by the Department in this respect.

Article (2)

This Law 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 9 February 2011

Corresponding to 6 Rabi al-Awwal 1432 A.H.