

Law No. (15) of 2017
Concerning
Administration of Estates and Implementation of Wills of
Non-Muslims in the Emirate of Dubai¹

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

After perusal of:

Federal Law No. (5) of 1985 Issuing the Civil Code and its amendments;

Federal Law No. (11) of 1992 Issuing the Civil Procedures Code and its amendments;

Federal Law No. (28) of 2005 Concerning Family Affairs;

Federal Law No. (2) of 2015 Concerning Commercial Companies;

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

Law No. (9) of 2004 Concerning the Dubai International Financial Centre and its amendments;

Law No. (12) of 2004 Concerning the Dubai International Financial Centre Courts and its amendments;

Law No. (6) of 2005 Regulating the Dubai Courts and its amendments;

Law No. (7) of 2006 Concerning Real Property Registration in the Emirate of Dubai;

Law No. (1) of 2016 Concerning the Financial Regulations of the Government of Dubai; and

Law No. (13) of 2016 Concerning the Judicial Authorities in the Emirate of Dubai,

Do hereby issue this Law.

©2017 The Supreme Legislation Committee in the Emirate of Dubai

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.

Law No. (15) of 2017 Concerning Administration of Estates and Implementation of Wills of Non-Muslims in the Emirate of Dubai

Chapter One
Title of the Law, Definitions, Scope of Application, and
Preliminary Provisions

Title of the Law
Article (1)

This Law will be cited as “Law No. (15) of 2017 Concerning Administration of Estates and Implementation of Wills of Non-Muslims in the Emirate of Dubai”.

Definitions
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:

UAE:	The United Arab Emirates.
Emirate:	The Emirate of Dubai.
Ruler:	His Highness the Ruler of Dubai.
Government:	The Government of Dubai.
DIFC:	The Dubai International Financial Centre.
Competent Court:	The Dubai Courts or the DIFC Courts, as the case may be.
President:	The President of the Dubai Courts or the Chief Justice of the DIFC Courts, as the case may be.
Will:	The expression of how a testator wishes his property or any part thereof to be disposed of after his death.
Estate:	All property and real and moral rights of a deceased.
Executor:	A natural or legal person appointed by a testator pursuant to a Will or other separate document, or appointed by the Competent Court, to implement the Will.
Administrator:	A natural or legal person who administers an Estate under the supervision of the Competent Court.
Register:	The register of Wills and Estates of non-Muslims created within the Dubai Courts, or the register of Wills created within the DIFC Courts.

Scope of Application
Article (3)

This Law will apply to all Wills and Estates of non-Muslims in the Emirate, including in the Dubai International Financial Centre.

Applicable Law
Article (4)

- a. Except as expressly provided for by this Law, the applicable law prescribed by the choice of law provisions of the legislation in force will apply to Estates and Wills of non-Muslims.
- b. Notwithstanding the provisions of paragraph (a) of this Article, the legislation in force in the Emirate will apply in any of the following cases:
 1. where the Estate or Will relates to Real Property located in the Emirate;
 2. determining whether the willed property is real or moveable;
 3. where the provisions of the applicable foreign law contradict public order or morals; and
 4. where the testator chooses the application of the UAE legislation to his Will.
- c. Where a testator has multiple nationalities, the applicable law will be decided based on the nationality specified by him upon registration of his Will. Where he does not specify a nationality, the Will will be governed by the legislation of the country in which he resides or his business is based.

Rights Related to Wills and Estates
Article (5)

A Will takes precedence over intestate succession. However, a Will will not be implemented and an Estate will not be distributed unless the following liabilities are settled as per the order of priority stated below:

1. the funeral expenses of the deceased;
2. the Estate administration and Will implementation expenses;
3. the remuneration of Executors and Administrators; and

4. the debts owed by the Estate, as per the debt priority ranking stipulated in the legislation in force.

Chapter Two Wills

Register of Wills Article (6)

- a. A register known as the “Register of Wills of non-Muslims” will be created at the Dubai Courts and at the DIFC Courts for the purpose of registering Wills of non-Muslims.
- b. The form of the Register, the information to be entered therein, and the procedures and rules for registration thereon will be determined pursuant to a resolution of the President.

Execution of Wills Article (7)

The execution of a Will will be effected in writing, or by using meaningful verbal expressions or intelligible signs if the testator is unable to write. A Will may be made in favour of a named or unnamed person; a living person or an unborn child whose existence is ascertained; or an identified or unidentified group, and may be made for charitable purposes. The wording of a Will may be non-restrictive or restrictive. A Will may stipulate that it will take effect on a future date, and may be conditional or contingent upon the satisfaction of any requirements. In addition, a Will may apply to the whole Estate or to any part thereof.

Requirements for Registering Wills on the Register Article (8)

Registering a Will on the Register will be subject to the following conditions:

1. The testator must be non-Muslim.
2. The Will must satisfy the Will validity conditions stipulated herein.
3. The Will must nominate an Executor and must state how the willed property will be disposed of.
4. The testator must have signed the Will or affixed his seal or fingerprint to it, in the presence of two (2) witnesses.

5. The text of the Will must not have been altered by deleting or erasing any part thereof, or by adding or inserting new text.
6. All the fees prescribed by the legislation in force in the Emirate must have been paid.

Conditions for Validity of Wills
Article (9)

- a. A Will will be valid subject to the following conditions:
 1. The willed property must be capable of being owned and used by the beneficiary of the Will.
 2. The testator must be of full capacity and must not be less than twenty-one (21) years of age.
 3. The testator must not be under interdiction for prodigality or imbecility unless the Will is made for charitable purposes and his guardian obtains the relevant approval from the Competent Court.
 4. The testator must not be prohibited from disposing of his property, and must not be declared bankrupt or insolvent.
 5. The willed property must be owned by the testator.
 6. The Will must be enforceable.
 7. The enjoyment of the willed property and the purpose for which it is bequeathed must be lawful.
 8. The willed property must be existent and of a known or measurable amount at the time of death of the testator. Future assets may be bequeathed by a Will if their existence is ascertainable.
 9. The Will must not contradict public order or morals.
- b. Any interested party may request the interpretation of, or contest, a Will before the Competent Court.
- c. Where a Will includes a condition which contradicts public order or morals, this condition will be null and void and the Will will remain valid.

Lapse of Wills Article (10)

A Will will lapse in any of the following cases:

1. where the Will is revoked by the testator. This revocation must be registered on the Register;
2. where a new Will that contradicts the original Will is registered;
3. where the willed property is disposed of in a manner that involves transfer of ownership;
4. in the event of death of the beneficiary of the Will during the lifetime of the testator, unless an alternative beneficiary is stated in the Will;
5. in the event of destruction of the willed property; where it is proven pursuant to a definitive court judgment that the title to the property belongs to another person; or where such property is proven to be non-transferable;
6. where the testator becomes bankrupt during his lifetime, or where the entire willed property is used to satisfy the debts of the Estate;
7. in the event of renunciation of the Will by its beneficiary or his guardian; and
8. where the testator is killed by the beneficiary of the Will; whether that beneficiary has been a principal or accomplice in the murder of the testator, or has caused his death. In any such case, the beneficiary must have been convicted pursuant to a definitive court judgment.

Multiple Wills Article (11)

- a. In case of multiple Wills, the Will which is registered on the Register will prevail. Where all Wills are registered, the Will registered first will prevail.
- b. Where none of the multiple Wills is registered on the Register, they will be deemed a single Will. In the event of conflict between or amongst them, the Will determined pursuant to a judgment of the Competent Court will be implemented.

Acceptance and Renunciation of Wills Article (12)

- a. Upon the death of a testator, the beneficiary of the Will may accept or renounce it in whole or in part within sixty (60) days from the date on which he is notified of the Will. This will be subject to the following rules:

1. Where the beneficiary is a minor, an unborn child, or a person placed under interdiction, the acceptance or renunciation of the Will will be effected by the guardian, subject to the approval of the Competent Court.
 2. Where the beneficiary is a public or private entity, the acceptance or renunciation of the Will will be effected by the legal representative of that entity.
- b. Where the beneficiary dies before he accepts or renounces the Will, the right to accept or renounce it will pass to his heirs. In case he leaves no heirs, the Will will lapse.
- c. Where the beneficiary is an unnamed person, no acceptance or renunciation will be required.

Encumbered Wills Article (13)

Where the willed property is encumbered by any rights or obligations, it will be transferred to the beneficiary of the Will together with these rights and obligations. If the beneficiary refuses to fulfil these rights and obligations, his rights under the Will will be forfeited.

Requirements for Executors Article (14)

- a. An Executor must:
1. be of full capacity;
 2. not be convicted of any felony or other crime affecting honour and trustworthiness, unless he has been rehabilitated;
 3. not have been declared bankrupt or insolvent, unless he has been rehabilitated;
 4. declare his acceptance to implement the Will; and
 5. not have any interest in the willed property.
- b. In the absence of an Executor, the Competent Court will appoint an Executor as per the following order:
1. the alternative Executor named in the Will;
 2. any Executor chosen by the beneficiary or his guardian; or

3. any other Executor determined by the Competent Court.

Duties and Powers of Executors Article (15)

Under the supervision of the Competent Court, an Executor will have the duties and powers to:

1. conduct an inventory of the willed property; receive and take possession of that property; collect any rights arising from the same; and take any necessary action to preserve it, including entrusting it to a trustworthy person, initiating legal proceedings, dealing with government and non-government entities in respect of the implementation of the Will; and representing the beneficiary of the Will in claims related to the Will;
2. pay the beneficiary of the Will his necessary expenses from the willed property once the amount of these expenses is determined by the Competent Court;
3. where the Will is encumbered by any rights, invite creditors and the holders of these rights to submit their claims within ninety (90) days from the date on which the invitation is published in two (2) local daily newspapers, one of which is in English;
4. perform any obligations arising from the Will and make the necessary settlements in this respect, subject to obtaining the written approval of the Competent Court;
5. subject to obtaining the approval of the Competent Court, take the necessary action to manage and invest the willed property, including by way of lease or mortgage of this property, whether by himself or through contracting any investment agents;
6. appoint lawyers and seek assistance from experts and specialists to exercise his duties and powers; and pay their fees and remuneration from the willed property, subject to obtaining the written approval of the Competent Court of the amount of these fees and remuneration;
7. subject to obtaining the written approval of the Competent Court, sell any part of the willed property where the cost of maintaining this part exceeds its value, or where it is prone to damage or destruction; and
8. subject to obtaining the written approval of the Competent Court, deliver the willed property or any part thereof to the beneficiary.

Obligations of Executors Article (16)

An Executor must:

1. manage the willed property in good faith and with the due diligence a prudent person would exercise;
2. present himself as Executor when exercising any of his duties and powers under this Law or under the Will;
3. regularly keep separate records and books in respect of the implementation of the Will;
4. not use, or allow any other person to use, the willed property directly or indirectly for his own benefit or gain, unless he is so authorised by the testator or the Competent Court;
5. not disclose to others any information or data related to the accounts of the Will, unless otherwise stipulated by the legislation in force; and
6. meet any other obligations stated in the Will implementation order or required due to the nature of disposition.

Removing Executors Article (17)

- a. The Competent Court may, at any time, for valid reasons and based on the application of an Executor, a beneficiary, or heirs, issue a judgment removing the Executor upon hearing the statements of the applicant and of the Executor and reviewing the relevant submissions. In this case, the Competent Court will appoint a replacement Executor.
- b. Where an Executor is removed, he must, within sixty (60) days from the date on which he is notified of the removal decision, submit to the Competent Court a detailed report on the work he has performed and the financial accounts related to the Will.

Implementation of Wills Article (18)

A Will will be implemented pursuant to:

1. a written order issued by the Competent Court, where the Will is registered on the Register; or

2. a judgment issued by the Competent Court based on a written application by the beneficiary of the Will or his guardian in accordance with the procedures for instituting legal proceedings, where the Will is not registered on the Register.

**Accounts of Wills
Article (19)**

An Executor must, within the time frame prescribed by the Competent Court for this purpose, submit to the Competent Court a report on his work. This report must contain a detailed statement of the accounts and expenditure related to the Will.

**Transfer of Ownership of Willed Property
Article (20)**

The ownership of willed property will be transferred to the beneficiary of the Will pursuant to an order or a judgment issued by the Competent Court, subject to the following:

1. The beneficiary must be of full capacity and must not be under interdiction for prodigality or imbecility, except where the beneficiary is a minor, or a person placed under interdiction, who has a guardian, custodian, or trustee.
2. The Executor must submit to the Competent Court the final accounts of the willed property.

**Chapter Three
Estates**

**Disposal of Estates
Article (21)**

- a. The Estate of a deceased non-Muslim will devolve to his heirs in accordance with the procedures stipulated herein and the rules and procedures adopted by the Competent Court.
- b. Except for funeral expenses and other necessary expenses of the deceased's family members who depended on him for livelihood during his lifetime, no disposition in respect of an Estate may be undertaken before an Estate administration judgment or order is issued by the Competent Court to appoint an Administrator.

**Administration of Estates
Article (22)**

- a. An Estate will be administered by one or more persons (the “**Administrator(s)**”). An Administrator will, in addition to the duties assigned to him pursuant to the Estate administration judgment issued by the Competent Court, exercise the duties and powers stipulated in this Law.
- b. The Administrator will be the legal representative of the Estate, and may sue and be sued in that capacity.
- c. The Competent Court may appoint the Administrator from amongst persons agreed upon by the heirs, or may appoint any other person. It may also appoint more than one Administrator, in which case they will be assigned to act jointly or severally, and each of them will perform specific duties.
- d. The Competent Court may, based on a written application by the heirs or their legal representative(s), issue a judgment to remove an Administrator and replace him with another Administrator for any reason whatsoever. Where the Estate is administered by multiple Administrators, and the Competent Court holds that the remaining Administrators can continue to administer the Estate, it may remove the Administrator without appointing a replacement.
- e. Where an Administrator is replaced, he must submit to the Competent Court, within sixty (60) days from the date on which the judgment replacing him is issued, a report which contains a detailed account of the work he has performed and the financial statements of the Estate.

**Duties and Powers of Administrators
Article (23)**

An Administrator will have the duties and powers to:

1. conduct an inventory of the Estate of the deceased;
2. where the Estate is encumbered by any rights, invite creditors and holders of these rights to submit their claims within ninety (90) days from the date on which the invitation is published in two (2) local daily newspapers, one of which is in English;
3. receive and take possession of the Estate; collect any rights arising from the same; and take any necessary action to preserve it, including entrusting it to a trustworthy person, initiating legal proceedings, and dealing with government and non-government entities in respect of any matter related to the Estate;
4. appoint lawyers and seek assistance from experts and specialists to exercise his duties and powers; and pay their fees and remuneration from the Estate, subject

to obtaining the approval of the Competent Court of the amount of these fees and remuneration;

5. pay any heir in need his necessary expenses once these expenses are determined by the Competent Court, and deduct the same from his share in the Estate upon distribution of the same;
6. perform any obligations arising from the Estate and make the necessary settlements in this respect, subject to obtaining the written approval of the Competent Court;
7. subject to obtaining the written approval of the Competent Court, take the necessary action to manage and invest the property of the Estate, including by way of lease or mortgage of this property, whether by himself or through contracting any investment agents;
8. subject to obtaining the written approval of the Competent Court, sell any part of the Estate where the cost of maintaining this part exceeds its value, or where it is prone to damage or destruction; and
9. distribute the Estate to beneficiaries in accordance with a judgment issued by the Competent Court in this respect.

Obligations of Administrators Article (24)

An Administrator must:

1. administer the Estate in good faith and with the due diligence a prudent person would exercise;
2. present himself as Administrator when exercising any of his duties and powers under this Law;
3. regularly keep separate records and books of each Estate;
4. not use, or allow any other person to use, the property of the Estate directly or indirectly for his own benefit or gain, unless he is so authorised by the Competent Court;
5. not disclose to others any information or data related to the accounts of the Estate, unless otherwise stipulated by the legislation in force; and
6. meet any other obligations stated in the Estate administration order or required due to the nature of disposition.

Inventory of Estates
Article (25)

- a. An Administrator will, within six (6) months from the date of issuance of an Estate administration judgment, submit to the Competent Court an inventory of the property and assets of the Estate, an estimated value of the same, and a statement of the rights or obligations thereof. The Competent Court may extend this time frame for the same period based on a written application of the Administrator.
- b. Any affected party may contest the inventory of the property of the Estate referred to in paragraph (a) of this Article before the Competent Court within ninety (90) days from the date of being notified of the same. The judgment issued by the Competent Court in this respect will be subject to appeal, and the judgment on that appeal will be final and non-appealable.

Accounts of Estates
Article (26)

The Administrator will, every three (3) months or when so requested by the Competent Court, submit to the Competent Court a report on the accounts and expenditure of the Estate.

Distribution of Estates
Article (27)

The Competent Court may, upon the request of the Administrator or any of the heirs, issue a judgment or an order to:

1. distribute the Estate to heirs and beneficiaries of Wills, if any, after collecting the rights and performing the obligations of the Estate;
2. distribute the Estate before fulfilling its obligations, subject to allocating a part thereof to settle these obligations, where the entire Estate is not required to be used to satisfy its debts;
3. temporarily deliver to one or more heirs, against submission of relevant guarantees, their shares in the Estate or any part thereof, if the Estate is not required to be liquidated; or
4. extend the period of Estate administration for the period it deems necessary in special and justifiable circumstances.

Absence of Heirs
Article (28)

Subject to the international conventions and treaties to which the UAE is a party, the Estate of an intestate who leaves no heirs will devolve to the Public Treasury of the Government of Dubai.

Chapter Four
Final Provisions

Jurisdiction and Judicial Enforcement
Article (29)

- a. Depending on the place of registration of a Will, the Dubai Courts or the DIFC Courts will have jurisdiction to determine disputes related to that Will.
- b. The judgments and decisions issued by the Competent Court in respect of the Wills and Estates governed by this Law will be enforced in accordance with the rules and procedures adopted by the Competent Court in this respect.

Remuneration of Executors and Administrators
Article (30)

- a. Where the remuneration of an Administrator or Executor is not determined in the Will or by agreement of the heirs, the Competent Court will determine it based on a written application submitted by the Administrator or the Executor, as the case may be.
- b. The remuneration of an Administrator or Executor will be a preferential debt and will rank second in priority to judicial fees.

Conflict of Interest
Article (31)

An Administrator, an Executor, or any of their subordinates may not sell or purchase the willed property or Estate property for his own account or for the account of others; and may not have a direct or indirect interest in any project or agreement related to the willed property or Estate property, unless he is so authorised by the testator or the Competent Court.

Fees
Article (32)

- a. In return for the services it provides in accordance with this Law, the Dubai Courts will charge the fees prescribed by a resolution of the Chairman of the Executive Council.
- b. In return for the services it provides in accordance with this Law, the DIFC Courts will charge the fees prescribed by a resolution of the Chairman of the Dubai International Financial Centre.

Transitional Provisions
Article (33)

All Wills of non-Muslims which are registered with the Dubai Courts or with the DIFC Courts prior to the effective date of this Law will be deemed valid as if made in accordance with the provisions of this Law.

Issuing Implementing Resolutions
Article (34)

The Chairman of the Executive Council will issue the resolutions required for the implementation of the provisions of this Law.

Repeals
Article (35)

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

Publication and Commencement
Article (36)

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 18 October 2017
Corresponding to 28 Muharram 1439 A.H.