

**Executive Council Resolution No. (26) of 2020**  
**Approving a Set of**  
**Economic Growth Stimulus Initiatives in the Emirate of Dubai<sup>1</sup>**

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**We, Hamdan bin Mohammed bin Rashid Al Maktoum, Crown Prince of Dubai,  
Chairman of the Executive Council,**

After perusal of:

The Dubai Municipality Revenue Law issued on 11 April 1961 and the resolutions and instructions issued in pursuance thereof;

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

Law No. (1) of 1997 Establishing the Department of Tourism and Commerce Marketing and its amendments;

Law No. (6) of 1997 Concerning Contracts of Government Departments in the Emirate of Dubai and its amendments;

Law No. (1) of 2001 Establishing the Ports, Customs, and Free Zone Corporation and its amendments;

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

Law No. (30) of 2006 Establishing the Knowledge and Human Development Authority in Dubai and its amendments;

Law No. (25) of 2008 Concerning the Department of Economic Development;

Law No. (6) of 2018 Concerning the Dubai Health Authority;

Decree No. (1) of 1992 Establishing the Dubai Electricity and Water Authority and its amendments;

Decree No. (27) of 2019 Concerning the Reduction of and Exemption from Fees and Fines in the Emirate of Dubai;

Decree No. (28) of 2019 Concerning the Economic Growth Stimulus Initiatives in 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.*

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Executive Council Resolution No. (13) of 2011 Approving Fees and Fines of the Department of Economic Development;

Executive Council Resolution No. (16) of 2011 Approving the Electricity and Water Tariff in the Emirate of Dubai;

Executive Council Resolution No. (48) of 2014 Approving the Fees and Fines Related to Hotel Establishments;

Executive Council Resolution No. (1) of 2015 Approving the Fees and Fines Prescribed for the Event eLicensing and eTicketing System in the Emirate of Dubai;

Executive Council Resolution No. (5) of 2019 Concerning Payment by Instalments of Fines Payable to Government Entities in the Emirate of Dubai; and

Executive Council Resolution No. (1) of 2020 Regulating Sports Establishments and Sports Events in the Emirate of Dubai,

**Do hereby issue this Resolution.**

### **Objectives of this Resolution**

#### **Article (1)**

This Resolution aims to:

1. alleviate the impact of the extraordinary economic circumstances on the Emirate of Dubai;
2. improve the business environment in the Emirate of Dubai and make it more efficient and attractive;
3. support economic Establishments in the Emirate of Dubai, enhance their financial liquidity, and mobilise all available resources that ensure continuity of their Economic Activities; and
4. streamline, and lower the costs of, conducting business in the Emirate of Dubai.

### **Approval of Economic Growth Stimulus Initiatives**

#### **Article (2)**

Pursuant to this Resolution, the initiatives stated in the Schedule attached hereto, which aim at stimulating economic growth in the Emirate of Dubai, are approved.

### **Time Frames for Implementing Economic Growth Stimulus Initiatives Article (3)**

The time frame for implementing each of the economic growth stimulus initiatives stated in the Schedule attached to this Resolution will be as indicated opposite that initiative. This time frame may be extended pursuant to a resolution issued in this respect by the Chairman of the Executive Council.

### **Obligations of Government Entities Article (4)**

The Government Entity responsible for implementing any of the economic growth stimulus initiatives stated in the Schedule attached to this Resolution must submit to the Department of Finance monthly reports on the financial impacts resulting from implementing that initiative.

### **Validity of Previous Fee and Fine Reductions and Exemptions Article (5)**

All reductions and exemptions that have been granted prior to the effective date of this Resolution in respect of the Fees and Fines covered by the initiatives stated in the Schedule attached to this Resolution are hereby deemed valid.

### **Commencement and Publication Article (6)**

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

**Hamdan bin Mohammed bin Rashid Al Maktoum**  
**Crown Prince of Dubai**  
**Chairman of the Executive Council**

Issued in Dubai on 16 August 2020  
Corresponding to 26 Thu al-Hijjah 1441 A.H.

**Schedule of  
Economic Growth Stimulus Initiatives**

| <b>SN</b> | <b>Initiative</b>  | <b>Scope of Initiative</b>  | <b>Implementation Time Frame</b>        | <b>Entity Responsible for Implementing the Initiative</b> |
|-----------|--|---|---|---|
| 1         | Refunding customs duties in respect of locally sold goods                    | Refund of one percent (1%) of customs duties paid on all imports sold in the local market of the Emirate of Dubai or any other emirate  | From 15 March 2020 to 30 June 2020      | The Dubai Customs   |
| 2         | Exemption from the Fees for anchorage in the Ports of the Emirate of Dubai   | Exempting commercial vessels and traditional wooden vessels registered in the United Arab Emirates from the Fees for anchorage, and the fees for direct and indirect loading and unloading, in the Ports of the Emirate of Dubai  | From 15 March 2020 to 30 September 2020 |   |
| 3         | Waiving the security deposit for conducting the activity of customs clearing | Waiving the bank guarantee or cash security deposit of fifty thousand Dirhams (AED 50,000.00), which is required for conducting the activity of customs clearing; and refunding the bank guarantee or cash security deposits provided by existing customs clearing agencies | From 15 March 2020 to 30 September 2020 |   |
| 4         | Reducing the Fees for submitting   | Reducing the Fees payable by companies for submitting   | From 15 March 2020 to 30 June 2020      |   |

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|   | customs documents   | customs documents to five Dirhams (AED 5.00) for each application, and for each processed customs declaration   |   |  |
| 5 | Waiving the bank cheque requirement for submitting customs grievances   | Waiving the requirement to submit a bank cheque for an amount equal to the prescribed Fees and the Fines for committing contraband  | From 15 March 2020 to 30 June 2020      |  |
| 6 | Extending the grace period for the temporary import of loaned artworks through the ports of entry of the Emirate of Dubai | Extending the grace period for the temporary import of loaned artworks through the ports of entry of the Emirate of Dubai to include all artworks that have been imported into the Emirate since 1 October 2019 and have not been re-exported   | From 1 October 2019 to 31 December 2020 |  |
| 7 | Reducing the amounts of Fines imposed in respect of certain customs cases   | Reducing the amounts of Fines imposed in respect of the customs cases determined by the Director General of the Dubai Customs by eighty percent (80%), provided that the remaining twenty percent (20%) and the applicable customs duties are paid. These Fines can be paid in instalments to encourage economic Establishments to meet their financial obligations and | Up to 15 June 2020                      |  |

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|    |   | continue to conduct their business.  |  |  |
| 8  | Waiving the requirement of making an advance payment to accept a request to pay Fees and Fines in instalments                             | Waiving the requirement of making an advance payment of twenty-five percent (25%) of the Fees or Fines to be paid in instalments                                     | From 15 March 2020 to 30 September 2020      | All Government Entities  |
| 9  | Renewing commercial licences without the requirement to renew lease contracts   | Waiving the requirement of renewing lease contracts to renew commercial licences, and calculating the business premises Fee based on the previous year's annual rent | From 15 March 2020 to 30 September 2020      | The Department of Economic Development   |
| 10 | Exemption from all Fees for postponing or cancelling recreational and Sports Events and activities, including exhibitions and conferences | Full exemption (100%) from payment of the Fees imposed for postponing or cancelling all recreational activities and tourist and Sports Events                        | From 15 March 2020 to 31 December 2020       | - The Department of Tourism and Commerce Marketing<br>- The Dubai Sports Council |
| 11 | Reducing the municipality Fee imposed on Hotel Establishment sales  | Reducing the municipality Fee imposed on Hotel Establishment sales to 3.5%   | From 15 March 2020 to 30 June 2020           |  |
| 12 | Suspending the business premises Fee  | Suspending the charging of the 2.5% business premises Fee to economic Establishments   | From 15 March 2020 to 30 September 2020      | The Dubai Municipality   |
| 13 | Deducting the performance bond amount, equal to ten percent (10%) of the value of Dubai Municipality                                      | Waiving the requirement of collecting the performance bond, equal to ten percent (10%) of the value of Dubai Municipality project Contracts                          | All existing projects until 31 December 2020 |  |

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|    | project Contracts concluded with contractors, consultants, or suppliers, from outstanding payments  | concluded with contractors, consultants, or suppliers; and deducting the performance bond amount from outstanding payments. This waiver will not apply to contractors and consultants whose performance rating is below "very good" |   |  |
| 14 | Suspending the Fee for classification of Hotel Establishments   | Suspending the charging of the Fee for classification of Hotel Establishments   | From 15 March 2020 to 30 September 2020 | The Department of Tourism and Commerce Marketing |
| 15 | Suspending the Fee imposed in respect of ticketing and issuing permits, and other Government Fees prescribed for recreational events and business | Suspending the charging of ticketing Fee  | From 15 March 2020 to 30 September 2020 |  |
| 16 | Discounting water and electricity bills   | Discounting the water and electricity bills issued by the Dubai Electricity and Water Authority by ten percent (10%) for residential, commercial, and industrial use  | From 15 March 2020 to 30 June 2020      | The Dubai Electricity and Water Authority        |
| 17 | Reducing the amount of the security deposit payable to the Dubai Electricity and Water Authority  | Reducing the amount of the security deposit required from power users by fifty (50%), provided that the application for reduction is submitted after the  | From 15 March 2020 to 30 June 2020      |  |

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|    |   | commencement of this Resolution   |   |  |
| 18 | Waiving delay Fines   | 1- Waiving delay Fines for all Government procedures<br>2- Postponing the collection of other Fines imposed on applicants for licence renewal<br>3- Waiving the requirement to pay any Fines whatsoever to renew licences | From 15 March 2020 to 30 September 2020 | All Government Entities  |
| 19 | Exemption from the Fees for holding sales and offering commercial promotions                                  | Exemption from the Fees for issuing permits to hold sales and offer commercial promotions   | From 15 March 2020 to 30 September 2020 | - The Department of Economic Development<br>- The Department of Tourism and Commerce Marketing       |
| 20 | Expediting the payment of all amounts owed by the Government of Dubai to private hospitals                    | Expediting the payment of all amounts related to health insurance, and other outstanding medical treatment payments, owed by the Government of Dubai to private hospitals   | With immediate effect                   | - The Department of Finance<br>- The Dubai Health Authority  |
| 21 | Cancelling the Fines imposed on private schools and exempting them from the payment of Fees for the year 2020 | Cancelling the Fines imposed on private schools and exempting them from the Fees prescribed for renewal of commercial licences and education services permits for the year 2020   | From 1 July 2020 to 31 December 2020    | - The Department of Economic Development<br>- The Knowledge and Human Development Authority in Dubai |
| 22 | Refunding the security deposits and expediting  | Refunding the security deposits maintained by the   | With immediate effect                   | - The Department of Finance  |



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|    | the payment of the amounts payable to contractors  | Dubai Municipality in respect of commercial licences for building and construction activities, and substituting the security deposit with another system that preserves the rights of all contracting parties; and expediting the payment of the amounts payable to contractors |                                      | - The Dubai Municipality  |
| 23 | Allocating fifty percent (50%) of the Fee imposed on Hotel Establishment sales to Hotel Establishments | Reducing the Fee imposed on Hotel Establishment sales to seven percent (7%), and allocating fifty percent (50%) of that Fee to Hotel Establishments   | From 1 July 2020 to 31 December 2020 | - The Department of Finance<br>- The Dubai Municipality                           |
| 24 | Allocating a portion of the Tourism Dirham Fee to Hotel Establishments                                 | Allocating fifty percent (50%) of the Tourism Dirham Fee to Hotel Establishments  | From 1 July 2020 to 31 December 2020 | - The Department of Finance<br>- The Department of Tourism and Commerce Marketing |