

Law No. (16) of 2021
Establishing the
Dubai Integrated Economic Zones Authority¹

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

After perusal of:

Federal Law by Decree No. (13) of 2016 Establishing the Federal Tax Authority and its amendments;

Federal Law by Decree No. (8) of 2017 Concerning Value Added Tax;

Cabinet Resolution No. (52) of 2017 Concerning the Implementing Bylaw of Federal Law by Decree No. (8) of 2017 Concerning Value Added Tax and its amendments;

Cabinet Resolution No. (59) of 2017 Concerning Designated Zones for the Purposes of Federal Law by Decree No. (8) of 2017 Concerning Value Added Tax;

Law No. (16) of 2005 Concerning the Dubai Silicon Oasis;

Law No. (11) of 2006 Establishing the Investment Corporation of Dubai and its amendments;

Law No. (3) of 2009 Transferring the Ownership of the Dubai International Airport Free Zone to the Investment Corporation of Dubai;

Law No. (4) of 2009 Transferring the Ownership of the Dubai Silicon Oasis to the Investment Corporation of Dubai;

Law No. (25) of 2009 Concerning the Dubai International Airport Free Zone;

Law No. (32) of 2015 Concerning the Official Gazette of the Government of Dubai;

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

Law No. (8) of 2016 Regulating the Grant of Law Enforcement Capacity in the Government of Dubai and its Implementing Bylaw;

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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.

Law No. (16) of 2021 Establishing the Dubai Integrated Economic Zones Authority

Decree No. (4) of 2000 Appointing the Chairman of the Dubai International Airport Free Zone Authority;

Decree No. (30) of 2005 Appointing the Chairman of the Dubai Silicon Oasis Authority;

Decree No. (31) of 2005 Appointing the Vice Chairman of the Dubai Silicon Oasis Authority; and

Law No. (32) of 2016 Amalgamating Two Land Plots into the Dubai International Airport Free Zone,

Do hereby issue this Law.

Title of the Law

Article (1)

This Law will be cited as “Law No. (16) of 2021 Establishing the Dubai Integrated Economic Zones Authority”.

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.
ICD:	The Investment Corporation of Dubai.
DIEZA:	The Dubai Integrated Economic Zones Authority established under this Law.
Integrated Economic Zones:	These include the Free Zone, the Administrative Zone, and other zones supervised by DIEZA in accordance with this Law and the resolutions issued in pursuance hereof.

Chairman:	The chairman of DIEZA.
Executive Chairman:	The executive chairman of DIEZA.
DIEZA Establishments:	The companies and corporations owned by DIEZA, or in which DIEZA holds shares.
Licensed Establishments:	These include all kinds of sole proprietorships and companies licensed to operate within the Integrated Economic Zones in accordance with the provisions of this Law, the resolutions issued in pursuance hereof, and other Legislation in force in the Emirate.
Free Zone:	The free zone established within the boundaries of the Integrated Economic Zones in accordance with this Law.
Administrative Zone:	The administrative zone established within the boundaries of the Integrated Economic Zones in accordance with this Law.

Establishment of DIEZA Article (3)

Pursuant to this Law, a public authority named the "Dubai Integrated Economic Zones Authority" is established. DIEZA will have legal personality, financial and administrative autonomy, and the legal capacity required to undertake all acts and dispositions required for the achievement of its objectives. DIEZA will be wholly owned by the ICD.

Scope of Supervision by DIEZA Article (4)

- a. The following Integrated Economic Zones will be subject to supervision by DIEZA:
1. the Dubai Silicon Oasis established pursuant to the above-mentioned Law No. (16) of 2005;
 2. the Dubai International Airport Free Zone regulated pursuant to the above-mentioned Law No. (25) of 2009, and the land plots

amalgamated into the Dubai International Airport Free Zone under the above-mentioned Decree No. (32) of 2016; and

3. any other zone or land plot that becomes subject to supervision by DIEZA pursuant to a resolution issued by the Ruler.
- b. A Free Zone and an Administrative Zone are hereby established within the Integrated Economic Zones; and the Chairman will determine their locations, areas, and boundaries. The Free Zone and the Administrative Zone will be managed by DIEZA and governed by its regulatory Legislation. The resolutions issued by the Chairman in this respect must be published in the Official Gazette of the Government of Dubai.

Objectives of DIEZA Article (5)

DIEZA will have the objectives to:

1. promote the Emirate as a regional and international hub for all types of investment;
2. contribute to implementing the strategic priorities of the Emirate in respect of the Integrated Economic Zones, with a view to enhancing the economic growth of the Emirate;
3. contribute to the development of the Emirate's economic road map, which drives its vision of establishing an economic market characterised by diversified investment in all sectors, and ease of doing business;
4. achieve integration between the Integrated Economic Zones; enhance their role in supporting the economy and building an economic system that serves all strategic sectors in the Emirate;
5. promote the Emirate as a commercial, industrial, services, and professional hub; attract local and international investments, companies, and corporations to set up business and investments in the Integrated Economic Zones;
6. boost the competitive edge of the Emirate in all economic sectors, particularly retail trade, modern technology, Islamic economy, e-commerce, logistics services and industries, and shipping; and in delivering the services that support these sectors; and

7. support small and medium-sized enterprises; and sponsor creative ideas and projects.

Functions of DIEZA Article (6)

DIEZA will supervise the Integrated Economic Zones to enable them to achieve their objectives. In particular, DIEZA will have the duties and powers to:

1. establish, develop, and manage the infrastructure and administrative services within the Integrated Economic Zones, including the areas designated for all industries within such zones;
2. determine land and real property use within the Integrated Economic Zones; allocate such land and real property for commercial, professional, industrial, residential, educational, health, tourist , and other uses; and invest, manage, and dispose of such land and real property in accordance with the Legislation in force in the Emirate, and in line with the objectives and activities of DIEZA;
3. license, regulate, control, and supervise all construction works performed within the Integrated Economic Zones;
4. manage and regulate, in accordance with security and customs controls, the demarcated and fenced Integrated Economic Zones, for the purpose of controlling the entry and exit of individuals and the movement of commodities to and from these zones; and establish procedures and methods for the safekeeping, storage, and processing of commodities, to ensure compliance with the tax and customs Legislation in force in the UAE;
5. regulate the procedures for the import of Goods and their storage at the Integrated Economic Zones, whether for purposes of re-exporting them outside of the UAE or bringing them into the local markets, in coordination with the concerned entities in the Emirate;
6. determine and regulate the business and activities authorised within the Integrated Industrial Zones, and set the rules, conditions, requirements, and procedures for licensing such business and activities;
7. register and license companies, establishments, and other entities within the Free Zone, in accordance with the provisions of this Law and the resolutions issued in pursuance hereof;

8. register and license companies, establishments and other entities within the Administrative Zone, in accordance with the Legislation in force in the Emirate;
9. audit and inspect Licensed Establishments and their activities to verify their compliance with the provisions of this Law, the resolutions issued in pursuance hereof, and other Legislation in force in the Emirate;
10. create a unified database of all the information related to the Integrated Economic Zones, including the available investment opportunities and the Licensed Establishments;
11. determine and collect fees and charges in return for the services it provides within the Integrated Economic Zones in accordance with the legislation in force;
12. perform all the transactions and work related to the activities of DIEZA and required for achieving its objectives, including conducting commercial, industrial, services, professional business within and outside of the UAE;
13. possess, own, and lease movable and immovable property as required for performing its duties; and invest or dispose of such property by in any legal manner, including sale, lease, or mortgage;
14. establish, solely or in partnership with other persons, companies and establishments within and outside of the Integrated Economic Zones, and establish and own investment funds, in accordance with the relevant regulations and bylaws adopted by it and the Legislation in force in the Emirate;
15. provide Licensed Establishments, upon request, with technical and administrative professionals, tradesmen, and any other personnel, as required by the nature of their business and in accordance with the terms agreed upon by DIEZA and these Licensed Establishments;
16. cooperate and coordinate with local, federal, regional, and international entities, including other free zone authorities within and outside of the UAE, in areas related to the business of DIEZA and as required to ensure the achievement of its objectives;
17. finance DIEZA operations and projects through borrowing and through providing and issuing the necessary financial guarantees, including mortgage security, and financial instruments, such as sukuk and financial

bonds, in accordance with the means of finance prescribed by the relevant Legislation in force in the Emirate;

18. qualify and train Emirati technical staff in all fields that are relevant to the functions of DIEZA;
19. manage and invest DIEZA's property within and outside of the Integrated Economic Zones, and regulate the participation of investors in the investment funds established by DIEZA;
20. hold trade exhibitions and events; conduct marketing activities; organise conferences; and establish representative offices, within and outside of the Emirate, with a view to promoting the Integrated Economic Zones; and
21. exercise any other duties or powers required for the achievement of the objectives of DIEZA.

Organisational Structure of DIEZA Article (7)

The organisational structure of DIEZA will be comprised of:

1. the Chairman; and
2. the executive body.

Appointment and Functions of the Chairman Article (8)

- a. DIEZA will have a Chairman appointed pursuant to a decree issued by the Ruler.
- b. The Chairman will undertake general supervision of DIEZA. For this purpose, the Chairman will have the duties and powers to:
 1. approve the general policy and the strategic plans of DIEZA;
 2. approve the annual draft budget and Financial Statements of DIEZA;
 3. approve fees and charges for the services provided by DIEZA, in accordance with the Legislation in force;

4. approve the financing and borrowing plans and programmes required for running the business of DIEZA , subject to the Legislation in force in the Emirate; and
 5. exercise any other duties or powers assigned to him by the Ruler.
- c. The Chairman may delegate any of the powers vested in him pursuant to paragraph (b) of this Article to the Executive Chairman, provided that such delegation is specific and in writing.

Executive Body of DIEZA
Article (9)

- a. The executive body of DIEZA will be comprised of the Executive Chairman and a number of administrative, finance, and technical employees.
- b. The rights, duties, and terms of employment of the employees of the executive body of DIEZA will be determined pursuant to the relevant regulation issued by the Chairman for this purpose.

Appointment and Functions of the Executive Chairman
Article (10)

- a. An Executive Chairman will be appointed to DIEZA pursuant to a decree issued by the Ruler upon the recommendation of the Chairman.
- b. The Executive Chairman will, under the supervision of the Chairman, manage DIEZA in accordance with the provisions of this Law, the resolutions issued in pursuance hereof, and the Legislation in force in the Emirate; and supervise the achievement of the objectives for which DIEZA is established. In particular, the Executive Chairman will have the duties and powers to:
 1. propose the general policy and strategic plans of DIEZA; submit the same to the Chairman for approval; and take all actions required for their implementation upon approval;
 2. approve the strategic and operational plans, and the work programmes, of DIEZA;

3. propose, in coordination with the competent entities in the Emirate, the master plan of the Integrated Economic Zones; and submit the same to the Chairman for approval;
4. prepare the annual reports on implementation of the strategies, plans, and objectives of DIEZA, including financial reports and performance reports; and submit the same to the Chairman to issue the relevant directives as he deems appropriate;
5. approve the services, operations, projects, and activities of DIEZA;
6. approve the rules and procedures for the registration and licensing of establishments within the Integrated Economic Zones;
7. approve fees and charges for the services provided by DIEZA, and submit the same to the Chairman for final approval, in accordance with the relevant Legislation in force;
8. prepare the draft annual budget and Financial Statements of DIEZA, and submit the same to the Chairman for approval;
9. approve the organisational structure of DIEZA;
10. appoint auditors and determine their remuneration;
11. approve the resolutions and bylaws regulating the administrative, financial, and technical work of DIEZA;
12. supervise the executive body of DIEZA and audit its administrative, technical, and financial performance;
13. propose the financing and borrowing plans and programmes required for running the business of DIEZA, and submit the same to the Chairman for approval;
14. open, manage, and close DIEZA accounts with banks and financial institutions, in accordance with the Legislation in force in the Emirate;
15. represent DIEZA before third parties and conclude the contracts and agreements required for the achievement of the objectives of DIEZA; and
16. exercise any other duties or powers required for the achievement of the objectives of DIEZA, as assigned or delegated to him by the Chairman.

- c. The Executive Chairman may delegate any of the powers vested in him pursuant to paragraph (b) of this Article to any of the DIEZA employees, provided that such delegation is specific and in writing.

Financial Resources of DIEZA Article (11)

The financial resources of DIEZA will consist of:

1. movable and immovable property allocated to DIEZA by the Government;
2. the fees and charges collected by DIEZA in return for the activities it conducts and the services it provides;
3. returns on investment of the property of DIEZA; and
4. grants, gifts, donations, and any other resources approved by the Chairman.

Budget and Accounts of DIEZA Article (12)

- a. DIEZA will have an Independent Budget which reflects its actual financial position.
- b. In managing its accounts and financial records, DIEZA will apply the rules and principles of commercial accounting in accordance with the relevant internationally recognised standards.
- c. The Financial Year of DIEZA will commence on 1 January and will end on 31 December of each year, except that the first Financial Year will commence on the date on which this Law comes into force and will end on 31 December of the same year.

Cooperation with DIEZA Article (13)

All Government Entities in the Emirate must fully cooperate with DIEZA to enable it to perform the duties assigned to it under this Law, the resolutions issued in pursuance hereof, and other Legislation in force in the Emirate.

Prohibited Acts and Activities
Article (14)

The following acts and activities are prohibited within the Integrated Economic Zones:

1. any act or activity that conflicts with the terms of the licences issued to Licensed Establishments or with the Legislation in force in the Emirate; and
2. any act or activity that conflicts with public order or morality.

Permitted and Prohibited Commodities
Article (15)

- a. All commodities of whatever origin, whether national or foreign, will be admitted to the Integrated Economic Zones.
- b. Notwithstanding the provisions of paragraph (a) of this Article, it is prohibited to bring the following commodities, or to trade in them, in the Integrated Economic Zones:
 1. spoiled commodities;
 2. commodities violating commercial, industrial, literary, artistic, and intellectual property protection laws, including the laws and rules related to trademarks, patents, copyrights, and design rights;
 3. commodities prohibited by the UAE or the Government;
 4. commodities that feature inscriptions, drawings, ornamentations, marks, or figures that conflict with the doctrines, teachings, and beliefs of heavenly revealed religions; or that breach public order or morality;
 5. military commodities and ammunition, except those in respect of which a permit is issued by the competent authority in the Emirate; and
 6. commodities, services, and products in which trading is prohibited in the UAE pursuant to the legislation in force.

Exemption from Customs Duties
Article (16)

- a. Commodities brought into the Free Zone, or manufactured, produced, or developed therein, will be exempt from customs duties; and when exported outside of the UAE, no customs duties will be levied on these commodities.
- b. Commodities kept or stored in the Free Zone, and those used in any process within the Free Zone, will be exempt from customs duties.
- c. Commodities exported from the Free Zone to the customs zone in the Emirate will be deemed as if imported from abroad for the first time, and customs duties will apply to such commodities in accordance with the provisions of the relevant customs tariff in force.

Zero Tax Rate
Article (17)

Without prejudice to the federal tax legislation in force in the UAE, Licensed Establishments operating in the Free Zone, and their respective employees, will be subject to zero (0) tax rate for fifty (50) years from the effective date of this Law. The said period will be renewable for the same period pursuant to a resolution of the Ruler. The zero (0) tax rate will apply to:

1. all taxes, including income tax, in relation to their operations within the Free Zone; and
2. taxes imposed on the transfer of assets, profits, salaries, or wages to any party outside of the Free Zone; and the profits generated from the merger, demerger, or change of legal form of the Licensed Establishments.

Restrictions Related to Transfer of Capital, Profits, and Wages
Article (18)

Without prejudice to applicable legislation and the international treaties and conventions to which the UAE is a party or an acceding party, the DIEZA Establishments, the Licensed Establishments operating in the Free Zone, and their employees will be exempt from all restrictions on the transfer of share capital, profits, or wages in any currency to any destination outside the Free Zone. Exemption will apply for a period of fifty (50) years, renewable for

the same period pursuant to a resolution of the Ruler. This period will commence on the effective date of this Law.

Limitation of Ownership Measures Article (19)

Neither Licensed Establishments, nor their property, nor the property of their employees may be subject to any nationalisation or limitation of private ownership measures throughout the period of their work within the Integrated Economic Zones.

Employees of Licensed Establishments Article (20)

Licensed Establishments may, at their own discretion, employ or hire any person to perform their work, provided that this person is not a subject of any country which is politically or economically boycotted by the UAE.

Exemption from Compliance with Certain Legislation Article (21)

Neither DIEZA nor Licensed Establishments will, in relation to their operations in the Free Zone, be subject to the Legislation, authority, or powers of the Dubai Municipality or the Department of Economic Development. This will not apply to the Legislation related to public health and safety, the environment, and food control; or to the Legislation that expressly stipulates that it is applicable to free zones.

Setting up Establishments Article (22)

Sole proprietorships and commercial companies will be established within DIEZA pursuant to the regulations and resolutions adopted by DIEZA. These establishments and companies may be owned by one or more natural or legal persons, regardless of whether these persons are UAE or non-UAE nationals.

Licensing Establishments and their Branches
Article (23)

- a. No persons or entities may conduct any Activity within the Free Zone unless they are licensed by DIEZA to conduct that Activity.
- b. Establishments will be licensed to operate in the Free Zone; all the rules regulating their business, including their incorporation, registration, and governing requirements and rules, will be determined; the regulations governing their liquidation will be established; and any other relevant matters will be determined, pursuant to the relevant regulation approved by the Chairman.
- c. The branches of companies and establishments will be licensed to operate in the Free Zone, and all the rules regulating their business will be determined, pursuant to the relevant regulation approved by the Chairman.

Obligations of Licensed Establishments
Article (24)

- a. The name of a Licensed Establishment operating in the Free Zone must, in all its transactions, contracts, advertisements, invoices, correspondence, and publications, end with an indication that it is a free zone establishment and a statement of its legal form.
- b. Where the owner of a Licensed Establishment operating in the Free Zone fails to comply with paragraph (a) of this Article, he will be personally liable to settle the obligations of the Licensed Establishment from all his movable and immovable property.

Assignment of Licences
Article (25)

No Licensed Establishment may assign the licence issued to it by DIEZA to any other party or entity without first obtaining the written approval of DIEZA.

Non-Liability
Article (26)

- a. Neither the Government nor the ICD will be liable to third parties for any debts or obligations claimed from DIEZA or DIEZA Establishments. DIEZA will be solely liable for such debts or obligations.
- b. Neither DIEZA nor its authorised representatives will be liable to third parties for the obligations of Licensed Establishments or of their employees.

Exemption from Liability
Article (27)

Except in cases of fraud and gross fault, neither the Chairman, nor the Executive Chairman, nor any of the employees of the executive body of DIEZA will, in the course of managing DIEZA and its operations, be liable to third parties for any act or omission committed by him in connection with this management. DIEZA will be solely liable to third parties for any such act or omission.

Administrative Penalties Bylaw
Article (28)

The Chairman will issue a bylaw determining the administrative penalties prescribed for violating this Law, the resolutions issued in pursuance hereof, or any of the terms of the licence issued by DIEZA. This bylaw will also determine the entity authorised to impose and enforce these penalties.

Law Enforcement
Article (29)

- a. DIEZA employees nominated pursuant to a resolution of the Executive Chairman will have the capacity of Law Enforcement Officers to record the acts committed in breach of the provisions of this Law and the resolutions issued in pursuance hereof. In this capacity, they may monitor and supervise Licensed Establishments and their employees, and the activities and business conducted within the Integrated Economic Zones; issue the necessary violation reports; and, where necessary, seek the assistance of police personnel.
- b. The law enforcement capacity, referred to in paragraph (a) of this Article, will be granted in accordance with the provisions of the above-mentioned Law No. (8) of 2016 and the resolutions issued in pursuance thereof.

Delegation of Functions
Article (30)

DIEZA may delegate any of its functions under this Law to any public or private entity pursuant to an agreement concluded with that entity in this respect. This agreement will determine the rights and obligations of the parties thereto, and will include any other relevant provisions.

Succession and Transfer
Article (31)

- a. DIEZA is hereby deemed the legal successor of the Dubai International Airport Free Zone Authority and the Dubai Silicon Oasis Authority. All the rights and obligations of the Dubai International Airport Free Zone Authority and the Dubai Silicon Oasis Authority are hereby transferred to DIEZA, particularly:
1. all the functions assigned to the Dubai International Airport Free Zone Authority and the Dubai Silicon Oasis Authority under the Legislation applicable to them;
 2. the ownership of their real property, movables, assets, equipment, devices, and other movable and immovable property, including granted land; bank deposits and accounts; bonds; term deposits; trust and loan accounts; all ownership and other property rights; lease contracts; the guarantees related to land use and development (*Musataha*) agreements; undertakings; all other contracts, agreements, and memoranda of understanding concluded with third parties, inclusive of the rights and obligations stipulated therein; and all shares, reserves, and revenues. DIEZA may, in accordance with the relevant rules adopted by it, transfer the said rights and obligations to any of DIEZA Establishments; and
 3. all the work undertaken by the Dubai International Airport Free Zone Authority and the Dubai Silicon Oasis Authority; and all the commodities and services required for the continuity of operations within the Integrated Economic Zones This includes licences, buildings, machinery, equipment, and ongoing contracts and agreements, inclusive of the rights and obligations in respect of the same.
- b. Prior to the transfer of the rights and obligations referred to in paragraph (a) of this Article, DIEZA must register with the Federal Tax Authority for purposes of the Value Added Tax, in accordance with the conditions and requirements stipulated in the above-mentioned Federal Law by Decree No. (8) of 2017, Cabinet Resolution No. (52) of 2017, and the resolutions issued in pursuance thereof.
- c. The Dubai International Airport Free Zone and Al Qusais Industrial Area will continue to operate as Designated Zones in accordance with the above-mentioned Federal Law by Decree No. (8) of 2017, Cabinet

Resolution No. (52) of 2017, and Cabinet Resolution No. (59) of 2017; and the resolutions issued in pursuance thereof. The succession and transfer stipulated in this Article may not affect the business of these two zones.

- d. All employees of the Dubai International Airport Free Zone Authority and the Dubai Silicon Oasis Authority will be transferred to DIEZA. The Executive Chairman may, in accordance with the applicable regulations, second any of these employees to any of the DIEZA Establishments without prejudice to the employees' existing rights.
- e. Effective as of the date of issuance of this Law and until its effective date, the Dubai International Airport Free Zone Authority and the Dubai Silicon Oasis Authority will continue to exercise the duties and powers vested in them, including sovereign and non-sovereign acts, for purposes of satisfying all procedures, requirements, and rules relating to succession and transfer under this Article.
- f. As of the effective date of this Law, DIEZA will, based on the principle of business continuity and non-interruption, exercise the duties and powers vested in it under this Law; and undertake the sovereign and non-sovereign acts, the duties, the rights, and the obligations in respect of which DIEZA has succeeded the Dubai International Airport Free Zone Authority and the Dubai Silicon Oasis Authority. DIEZA must comply with the rules, procedures, and requirements stipulated in the above-mentioned Federal Law by Decree No. (8) of 2017, Cabinet Resolution No. (52) of 2017, and the resolutions issued in pursuance thereof.

Issuing Implementing Resolutions

Article (32)

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

Repeals

Article (33)

- a. Pursuant to this Law, the following Legislation is repealed:
 - 1. Law No. (16) of 2005 Concerning the Dubai Silicon Oasis;

2. Law No. (3) of 2009 Transferring the Ownership of the Dubai International Airport Free Zone to the Investment Corporation of Dubai;
 3. Law No. (4) of 2009 Transferring the Dubai Silicon Oasis to the Investment Corporation of Dubai;
 4. Law No. (25) of 2009 Concerning the Dubai International Airport Free Zone;
 5. Decree No. (4) of 2000 Appointing the Chairman of the Dubai International Airport Free Zone Authority;
 6. Decree No. (30) of 2005 Appointing the Chairman of the Dubai Silicon Oasis Authority;
 7. Decree No. (31) of 2005 Appointing the Vice Chairman of the Dubai Silicon Oasis Authority; and
 8. Decree No. (32) of 2016 Amalgamating Two Land Plots into the Dubai International Airport Free Zone.
- b. Any provision in any other Legislation will be repealed to the extent that it contradicts the provisions of this Law.
- c. The resolutions, bylaws, and regulations issued in implementation of the Legislation mentioned in paragraph (a) of this Article will continue in force, to the extent that they do not contradict this Law, until new superseding resolutions, bylaws, and regulations are issued.

Publication and Commencement
Article (34)

This Law will be published in the Official Gazette and will come into force on 1 January 2022.

Mohammed bin Rashid Al Maktoum
Ruler of Dubai

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Corresponding to 7 Safar 1443 A.H.

