

**Law No. (19) of 2021**

**Amending**

**Law No. (2) of 1986 Concerning Business Activities in the Jebel Ali Free Zone<sup>1</sup>**

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

After perusal of:

Law No. (2) of 1986 Concerning Business Activities in the Jebel Ali Free Zone and its amendments (the "**Original Law**"),

**Do hereby issue this Law.**

**Superseded Article**

**Article (1)**

Article (8) of the Original Law is hereby superseded by the following:

**Article (8)**

Without prejudice to the tax legislation in force in the United Arab Emirates, companies, establishments, individuals, and workers operating in the Free Zone 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.

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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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**Repeals**  
**Article (2)**

Any provision in any other legislation is hereby repealed to the extent that it contradicts the provisions of this Law.

**Publication and Commencement**  
**Article (3)**

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 14 September 2021

Corresponding to 7 Safar 1443 A.H.