

Executive Council Resolution No. (68) of 2025
Approving the
Financial Support Initiative for Hotel Establishments in the Emirate of Dubai¹

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

After perusal of:

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

Law No. (1) of 2016 Concerning the Financial Regulations of the Government of Dubai, its
Implementing Bylaw, and their amendments;

Law No. (20) of 2021 Establishing the Department of Economy and Tourism in the Emirate of
Dubai;

Law No. (26) of 2023 Concerning the Executive Council of the Emirate of Dubai;

Decree No. (17) of 2013 Concerning Licensing and Classification of Hotel Establishments in
the Emirate of Dubai;

Decree No. (28) of 2019 Concerning the Economic Growth Stimulus Initiatives in the Emirate
of Dubai;

The Order of 1961 Establishing the Dubai Municipality;

Executive Council Resolution No. (2) of 2014 Approving the Tourism Dirham Fee in the Emirate
of Dubai and its amendments;

Regulation No. (2) of 2006 Concerning Municipality Fee on Hotel Establishment Sales in the
Emirate of Dubai;

Administrative Resolution No. (2) of 2020 Prescribing the Rules for Calculating, Collecting,
and Paying the Tourism Dirham Fee in the Emirate of Dubai; and

With the aim of stimulating the tourism sector in selected areas of the Emirate of Dubai, in
light of the evolving economic dynamics and operational challenges encountered by Hotel
Establishments at the commencement of their activities,

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¹*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.*

Do hereby issue this Resolution.

Definitions
Article (1)

The following words and expressions, wherever mentioned in this Resolution, will have the meaning indicated opposite each of them unless the context implies otherwise:

Emirate:	The Emirate of Dubai.
Executive Council:	The Executive Council of the Emirate of Dubai.
Executive Council Resolution:	Executive Council Resolution No. (2) of 2014 Approving the Tourism Dirham Fee in the Emirate of Dubai and its amendments.
Regulation:	Regulation No. (2) of 2006 Concerning Municipality Fee on Hotel Establishment Sales in the Emirate of Dubai.
General Secretariat:	The General Secretariat of the Executive Council.
DM:	The Dubai Municipality.
DET:	The Department of Economy and Tourism in the Emirate of Dubai.
Director General:	The director general of the DET.
Municipality Fee:	The fee prescribed under the Regulation and the resolutions issued in pursuance thereof.
Hotel Establishment Sales:	The revenue generated by a Hotel Establishment from the sale of rooms only.
Tourism Dirham Fee:	The fee prescribed under the Executive Council Resolution and the resolutions issued in pursuance thereof.
Initiative:	The refund of 100% of the Municipality Fee collected on Hotel Establishment Sales and of the Tourism Dirham Fee to the Hotel Establishments to which this Resolution applies.
Hotel Establishment:	This includes hotels, resorts, hotel apartments, and any other hotel establishment licensed in the Emirate after the effective date of this Resolution as designated by the DET, in coordination with the General Secretariat and the Department of Finance.

Designated Areas: Dubai South, Palm Jebel Ali, Dubai Parks and Resorts, and Dubai Islands whose location, area, and boundaries are demarcated on the maps approved by the DM, as well as any other area within the Emirate designated by the DET in coordination with the General Secretariat and the Department of Finance.

Approval of the Initiative Article (2)

As part of the Economic Growth Stimulus Initiatives in the Emirate approved under the above-mentioned Decree No. (28) of 2019, the Initiative to refund the Municipality Fee collected on the Hotel Establishment Sales and the paid Tourism Dirham Fee to eligible Hotel Establishments is hereby approved, in accordance with the requirements, time frames, and procedures set out in this Resolution.

Functions of the DET Article (3)

For the purposes of implementing the Initiative, the DET will have the duties and powers to:

1. receive, consider, and determine the applications submitted by Hotel Establishments seeking to benefit from the Initiative, in accordance with the conditions set out in this Resolution;
2. verify ongoing compliance by the Hotel Establishment with the Initiative's eligibility requirements for the entire period during which it benefits from the Initiative;
3. terminate the Hotel Establishment's benefit under the Initiative if any of the termination cases specified in this Resolution apply;
4. evaluate the Initiative every six (6) months and submit the relevant reports to the Executive Council within a period not exceeding thirty (30) days from the end of each evaluation period. These reports must include the extent to which the Initiative has achieved its objectives in promoting tourism in the Designated Areas, the total amounts from which Hotel Establishments have benefited, the challenges encountered during the implementation of the Initiative, and the proposed solutions to address them, to enable the Executive Council to take the necessary decisions in this regard; and
5. exercise any other duties or powers that are relevant to the implementation of the Initiative, as assigned to it by the Chairman of the Executive Council.

Initiative Eligibility Requirements

Article (4)

To be eligible for benefiting from the Initiative, a Hotel Establishment must fulfil the following requirements:

1. The Hotel Establishment must be located within one of the Designated Areas.
2. The Hotel Establishment must submit to the DET an application to benefit from the Initiative, on the forms, and as per the procedures, prescribed by the DET for this purpose.
3. The Hotel Establishment must be licensed and classified by the DET, in accordance with the provisions of the above-mentioned Decree No. (17) of 2013, at the time of submitting the application to benefit from the Initiative and for the entire period of receiving benefits thereunder.
4. The Hotel Establishment must commence its operations by receiving Guests and visitors within a maximum period of three (3) years from the date of submitting the application to benefit from the Initiative. The DET may, in coordination with the General Secretariat and the Department of Finance, extend this period for a maximum period of one (1) additional year.
5. The Hotel Establishment must comply with the provisions of the Executive Council Resolution and the Regulation in the collection of the Tourism Dirham Fee and the Municipality Fee from Guests and visitors, and must remit the collected amounts to the concerned entities within the prescribed deadlines.
6. The Hotel Establishment must not have received benefits under the Initiative for more than two (2) years, starting from the date it commences its operations. The DET may, in coordination with the General Secretariat and the Department of Finance, extend the benefit period for an additional term not exceeding one (1) year, based on the Hotel Establishment's performance and its contributions to the economy and tourism sectors during the period in which it has benefited from the Initiative.
7. All other requirements prescribed by the DET, in coordination with the General Secretariat and the Department of Finance, pursuant to the relevant resolutions issued by the Director General, must be met.

Termination of Initiative Benefits

Article (5)

A Hotel Establishment's benefit from the Initiative will be terminated in any of the following cases:

1. failure by the Hotel Establishment to renew the licences required to conduct its activities in the Emirate;
2. failure by the Hotel Establishment to commence its operations by receiving Guests and visitors within the deadline specified in paragraph (4) of Article (4) of this Resolution, unless such failure is due to reasons beyond its control;
3. failure by the Hotel Establishment to comply with the provisions of the Executive Council Resolution and the Regulation requiring it to collect the Tourism Dirham Fee and the Municipality Fee from Guests and visitors, and the remittance of the proceeds therefrom to the concerned entities within the specified deadlines;
4. lapse of two (2) years since the Hotel Establishment began receiving benefits under the Initiative, unless an extension is granted in accordance with the provisions of paragraph (6) of Article (4) of this Resolution;
5. where it is established that the Hotel Establishment provided false information, whether when submitting the application to benefit from the Initiative or during the period of its benefit from it; and
6. any other cases specified by the DET, in coordination with the General Secretariat and the Department of Finance, pursuant to the relevant resolutions issued by the Director General.

Refund of Proceeds Article (6)

The procedures, processes, and time frames prescribed for the refund of the proceeds of the Municipality Fee collected on Hotel Establishment Sales and of the Tourism Dirham Fee to the Hotel Establishments benefiting from the Initiative will be determined by a resolution issued by the Director General of the Department of Finance, in coordination with the DET and the DM.

Issuing Implementing Resolutions Article (7)

The Director General will, in coordination with the General Secretariat and the Department of Finance, issue the resolutions required for the implementation of the provisions of this Resolution.

Commencement and Publication
Article (8)

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 15 September 2025
Corresponding to 23 Rabi al-Awwal 1447 A.H.