

**Executive Council Resolution No. (11) of 2025**  
**Regulating the Conduct of**  
**Free Zone Establishments' Activities within 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:

Federal Law by Decree No. (32) of 2021 Concerning Commercial Companies;

Federal Law by Decree No. (37) of 2021 Concerning the Commercial Register;

Cabinet Resolution No. (55) of 2021 Determining the List of Activities with Strategic Impact;

Law No. (13) of 2011 Regulating the Conduct of Economic Activities in the Emirate of Dubai and its amendments;

Law No. (5) of 2021 Concerning the Dubai International Financial Centre;

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. (13) of 2024 Establishing the Unified Digital Window for Establishing Companies in the Emirate of Dubai; and

The legislation establishing and regulating Free Zones in the Emirate of Dubai,

**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:

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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.*

Executive Council Resolution No. (11) of 2025 Regulating the Conduct of Free Zone Establishments' Activities within the Emirate of Dubai

Emirate:	The Emirate of Dubai.
DET:	The Department of Economy and Tourism in the Emirate of Dubai.
Director General:	The director general of the DET.
Free Zone:	Any free zone established in the Emirate by or under the relevant legislation.
Establishment:	A Company or corporation licensed by the Licensing Authority to operate in the Free Zone.
Licensing Authority:	Any authority legally mandated to supervise a Free Zone and license the Establishments operating therein.

### **Scope of Application Article (2)**

The provisions of this Resolution apply to the Establishments wishing to conduct their Activities outside of Free Zones. This Resolution does not apply to financial Establishments licensed to operate in the Dubai International Financial Centre.

### **Requirements for Conducting Activities Outside of Free Zones Article (3)**

- a. An Establishment may conduct its Activities outside of a Free Zone and within the Emirate, subject to obtaining any of the Licences or Permits specified in Article (4) of this Resolution.
- b. An Establishment licensed or authorised to conduct its Activities outside of the Free Zone and within the Emirate must:
  1. comply with the regulations stipulated in the relevant federal and local legislation that is applicable to the Activity to be conducted; and
  2. maintain separate financial records for the Activities conducted outside of the Free Zone and within the Emirate, distinct from those kept for Activities conducted within the Free Zone.
- c. Where an Establishment intends to conduct Activities outside of the Emirate, it must obtain the required Licences and Permits from the competent entities in the jurisdiction where the Activities will be conducted, in accordance with the legislation applicable to those entities.

## **Types of Licences and Permits**

### **Article (4)**

- a. The DET may, subject to the conditions stipulated in this Resolution, authorise an Establishment to conduct its Activities outside of the Free Zone and within the Emirate by issuing:
  - 1. a Licence to establish a branch of the Establishment within the Emirate;
  - 2. a Licence to establish a branch of the Establishment operating out of the Free Zone; or
  - 3. a Permit to the Establishment to conduct specific Activities within the Emirate.
- b. The Licences referred to in sub-paragraphs (a)(1) and (a)(2) of this Article will be valid for a period of one (1) year, renewable for the same period.

## **Issuing Establishments with Licences to Establish Branches within the Emirate**

### **Article (5)**

- a. The DET will issue an Establishment with a Licence to establish a branch within the Emirate, subject to the following conditions:
  - 1. The Establishment must submit an application to the DET for a Licence to establish a branch within the Emirate, complying with the forms, processes, and procedures adopted by the DET for this purpose.
  - 2. The prior approval of the Licensing Authority must be obtained.
  - 3. The approval of the Government entities in charge of supervising the Activity to be conducted by the branch outside the Free Zone and within the Emirate must be obtained, where required.
  - 4. The Establishment's Licence issued by the Licensing Authority must be valid.
  - 5. The branch of the Establishment must be located within the Emirate.
  - 6. The prescribed fees must be paid to the DET in accordance with applicable legislation.
  - 7. Any other conditions prescribed by any relevant resolution issued by the Director General must be met.
- b. An Establishment's branch licensed in accordance with paragraph (a) of this Article will have no separate legal personality nor be deemed independent of its parent Company.

**Issuing Establishments with Licences to Establish Branches Operating out of the  
Free Zone  
Article (6)**

- a. The DET will issue an Establishment with a Licence to establish a branch in the Free Zone for the purposes of conducting its Activities within the Emirate, subject to the following conditions:
  1. The Establishment must submit to the DET an application for a Licence to establish a branch, complying with the forms, processes, and procedures adopted by the DET for this purpose.
  2. The DET must be provided with all documents and information it requests, including:
    - a. a copy of the Establishment's memorandum of association;
    - b. a copy of the trade licence issued by the Licensing Authority; and
    - c. a copy of the passport and Emirates Identity Card of the Establishment's manager.
  3. The approval of the Licensing Authority must be obtained.
  4. The approval of the Government entities in charge of supervising the Activity to be conducted outside of the Free Zone and within the Emirate must be obtained, where required.
  5. The Establishment's Licence issued by the Licensing Authority must be valid.
  6. The fees prescribed pursuant to this Resolution must be paid.
  7. Any other conditions prescribed by a relevant resolution issued by the Director General must be met.
- b. An Establishment's branch licensed in accordance with paragraph (a) of this Article will have no separate legal personality nor be deemed independent of its parent Company.

**Issuing Permits to Conduct Activities  
Article (7)**

The DET may issue an Establishment with a temporary Permit, valid for a period not exceeding six (6) months, to conduct some of its Activities outside of the Free Zone and within the Emirate, subject to the following conditions:

1. The Establishment must submit to the DET an application for a Permit to conduct the Activities, complying with the forms, processes, and procedures adopted by the DET for this purpose.
2. The DET must be provided with all documents and information it requests, including:
  - a. a copy of the Establishment's memorandum of association; and
  - b. a copy of the trade licence issued by the Licensing Authority.
3. The approval of the Licensing Authority must be obtained.
4. The approval of the Government entities in charge of supervising the Activity to be conducted within the Emirate must be obtained, where required.
5. The Licence issued to the Establishment by the Licensing Authority must be valid.
6. The Activities to be conducted within the Emirate must be on the list mentioned in Article (9) of this Resolution.
7. The fees prescribed pursuant to this Resolution must be paid.
8. Any other conditions prescribed by a relevant resolution issued by the Director General must be met.

### **Establishment Workforce Article (8)**

An Establishment licensed or authorised under this Resolution to conduct its Activities within the Emirate may engage its existing workforce registered on the Free Zone portal, and may continue to benefit from all Free Zone employment privileges applicable to that workforce.

### **List of Economic Activities Article (9)**

The DET, in coordination with the relevant Licensing Authority, will issue, within a period not exceeding six (6) months from the effective date of this Resolution, a list of Economic Activities that an Establishment may conduct within the Emirate specifying whether such Activities require a Licence to establish a branch within the Emirate, a Licence to establish a branch operating out of the Free Zone, or a Permit to conduct specific Activities.

**Applicability of Legislation in Force**  
**Article (10)**

The legislation in force in the Emirate, including the administrative penalties and measures stipulated therein, will apply to Establishments licensed or authorised under this Resolution to conduct their Activities within the Emirate.

**Audit and Inspection**  
**Article (11)**

An Establishment licensed or authorised under this Resolution to conduct its Activities within the Emirate will be subject to audit and inspection in accordance with the applicable federal and local legislation governing its Activities, and with the procedures agreed upon between the DET and the relevant Licensing Authority.

**Fees**  
**Article (12)**

In return for issuing Licences to an Establishment to establish a branch operating out of the Free Zone and for issuing Permits to an Establishment to conduct some of its Activities within the Emirate, the DET will collect the following fees:

1. ten thousand dirhams (AED 10,000.00) per year for issuing or renewing an Establishment with a Licence to establish a branch operating out of the Free Zone; and
2. five thousand dirhams (AED 5,000.00) for issuing or renewing a temporary Permit for the Establishment to conduct specific Activities in the Emirate.

**Compliance**  
**Article (13)**

All Establishments conducting Activities outside of the Free Zone and within the Emirate by the effective date of this Resolution must comply with its provisions within one (1) year from that date. The Director General may, where necessary, extend this grace period once for the same period.

**Repeals**  
**Article (14)**

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

**Publication and Commencement**  
**Article (15)**

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

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

Issued in Dubai on 3 March 2025  
Corresponding to 3 Ramadan 1446 A.H.