

Decree No. (28) of 2011
Imposing Hotel Establishments Sales Fees in
Free Zones and Special Development Zones in the Emirate of Dubai¹

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

After perusal of:

The legislation establishing free zones in the Emirate of Dubai;

Decree No. (24) of 2007 Establishing the Supreme Fiscal Committee of the Emirate of Dubai and its amendments;

Decree No. (22) of 2009 Concerning Special Development Zones in the Emirate of Dubai;

Regulation No. (2) of 2006 Concerning Municipality Fee on Hotel Establishments Sales in the Emirate of Dubai ("the **Regulation**"); and

Our approval dated 18 October 2006 of the application to Special Development Zones of the provisions of Regulation No. (2) of 2006 Concerning Municipality Fee on Hotel Establishments Sales in the Emirate of Dubai;

Do hereby issue this Decree:

Article (1)

- a. By virtue of this Decree, the provisions of the Regulation will apply to all Hotel Establishments operating in Free Zones and in Special Development Zones of the Emirate of Dubai including the Dubai International Financial Centre.
- b. Notwithstanding Paragraph (a) of this Article, the Supreme Fiscal Committee may, upon the recommendation of the Department of Finance, exempt for a certain period, any Hotel Establishment operating in Free Zones or Special Development Zones from the provisions of this Decree.

Article (2)

- a. The Dubai Municipality will implement the provisions of the Regulation in Free Zones and in Special Development Zones and will collect fees and impose fines in pursuance thereof.
- b. Proceeds from fees and fines collected in Free Zones and in Special Development Zones pursuant to the Regulation will be paid to the public treasury of the Government of Dubai.

Article (3)

Any other provision in any other legislation will be repealed to the extent that it contradicts the provisions of this Decree.

Article (4)

This Decree will be published in the Official Gazette and will come into force as of 1 August 2011.

Mohammed bin Rashid Al Maktoum

Ruler of Dubai

Issued in Dubai on 24 August 2011

Corresponding to 24 Ramadan 1432 A.H.