

Decree No. (27) of 2019
Concerning Reduction of and Exemption from
Fees and Fines in the Emirate of Dubai¹

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

After perusal of:

The Dubai Municipality Revenue Law issued on 11 April 1961, and the resolutions and instructions issued in pursuance thereof;

Law No. (13) of 2008 Regulating the Interim Real Property Register in the Emirate of Dubai and its amendments;

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

Decree No. (24) of 2007 Forming the Supreme Fiscal Committee in the Emirate of Dubai (the "SFC") and its amendments;

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

Executive Council Resolution No. (6) of 2010 Approving the Implementing Bylaw of Law No. (13) of 2008 Regulating the Interim Real Property Register of the Emirate of Dubai;

Executive Council Resolution No. (30) of 2013 Approving the Fees of the Land Department;

Executive Council Resolution No. (50) of 2015 Regulating Training Institutes in the Emirate of Dubai; and

Executive Council Resolution No. (4) of 2017 Approving Fees and Fines of the Dubai Civil Aviation Authority,

Do hereby issue this Decree.

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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.*

Decree No. (27) of 2019 Concerning Reduction of and Exemption from Fees and Fines in the Emirate of Dubai

Reduction of Fees

Article (1)

- a. The business premises fee imposed on economic establishments in the Emirate of Dubai pursuant to the above-mentioned Dubai Municipality Revenue Law is hereby reduced by fifty percent (50%).
- b. The Municipality Fee imposed on the Sales of Hotel Establishments pursuant to the above-mentioned Regulation No. (2) of 2006 are hereby reduced from ten percent (10%) to seven percent (7%).
- c. The fees imposed on Training Institutes pursuant to the above-mentioned Executive Council Resolution No. (50) of 2015 are hereby reduced as set forth in Schedule (1) attached hereto.
- d. The SFC will determine the economic establishments to which the reduction referred to in paragraph (a) of this Article will apply. The SFC will also determine the time frames within which the reductions referred to in paragraph (b) and paragraph (c) of this Article will apply.

Exemption from Dubai Civil Aviation Authority Fees

Article (2)

- a. The following categories are hereby exempted from the Dubai Civil Aviation Authority fees imposed pursuant to the above-mentioned Executive Council Resolution No. (4) of 2017, as set forth in Schedule (2) attached hereto:
 1. the economic establishments and activities based in Al Maktoum International Airport Free Zone; and
 2. private aircraft using Al Maktoum International Airport.
- b. The period of the exemption prescribed by paragraph (a) of this Article will be three (3) years, renewable for the same period pursuant to a resolution of the SFC.

Fees for Registration of Real Property Dispositions

Article (3)

The Fees imposed pursuant to the above-mentioned Executive Council Resolution No. (30) of 2013 for transferring the ownership of the real property purchased using any of the Islamic finance products will be collected only once, in accordance with the standards and rules prescribed by the SFC in this respect.

Exemption from Fines
Article (4)

- a. A person who fails to register a Real Property Disposition with the Land Department or to pay the relevant prescribed fees prior to the effective date of this Decree will be exempted, in whole or in part, from the fines prescribed by the above-mentioned Executive Council Resolution No. (6) of 2010 and Executive Council Resolution No. (30) of 2013 if he registers the disposition and pays the prescribed fees within the grace period specified in Schedule (3) attached hereto, in accordance with the exemption percentages indicated opposite each of these fees.
- b. The period of availing of the exemption stipulated in paragraph (a) of this Article will be one (1) year commencing from the date on which this Decree comes into force.

Validity of Previous Fee and Fine Exemptions and Reductions
Article (5)

All exemptions and reductions granted as from 6 June 2018 until the effective date hereof, in respect of any of the fees or fines to which this Decree applies, are hereby deemed valid.

Commencement and Publication
Article (6)

This Decree comes into force on the day on which it is issued, and will be published in the Official Gazette.

Mohammed bin Rashid Al Maktoum
Ruler of Dubai

Issued in Dubai on 4 September 2019
Corresponding to 5 Muharram 1441 A.H.

Schedule (1)
Reduced Fees Imposed on Training Institutes

SN	Description	Standard Fee (in Dirhams)	Reduced Fee (in Dirhams)
1	Application for an Authorisation	5,000.00	Free of charge
2	Issuing or renewing the Authorisation of a Training Institute that delivers 1 or 2 Training Programmes	25,000.00	15,000.00
3	Issuing or renewing the Authorisation of a Training Institute that delivers 3 or 4 Training Programmes	30,000.00	18,000.00
4	Issuing or renewing the Authorisation of a Training Institute that delivers 5 or 6 Training Programmes	35,000.00	20,000.00
5	Issuing or renewing the Authorisation of a Training Institute that delivers 7 or more Training Programmes	40,000.00	25,000.00
6	Authorising a party other than a Training Institute to deliver a training course	AED 15,000.00 per training course	AED 5,000.00 per training course

Schedule (2)
Applications Exempted from Dubai Civil Aviation Authority Fees

SN	Description	Fee (in Dirhams)
I. Fees for Issuing Permits for Aviation-related Activities		
1	Application for issuing or renewing a permit to conduct the activity of aircraft manufacturing	100,000.00
2	Application for issuing or renewing a permit to manufacture the internal parts of aircraft	50,000.00
3	Application for issuing or renewing a permit to conduct the activity of manufacturing flight simulator equipment	20,000.00
4	Application for issuing or renewing a permit to conduct the activity of manufacturing radio-controlled aircraft	10,000.00
5	Application for issuing or renewing a permit to conduct the activity of manufacturing fuselages	50,000.00
6	Application for issuing or renewing a permit to conduct any aviation-related activity other than those stated in items (1) to (5) of this Schedule	6,500.00
7	Application for issuing a permit to open a branch or a service centre in the Emirate of Dubai to conduct aviation-related activities	6,500.00
8	Application for amendment of the details of a permit issued by the Dubai Civil Aviation Authority to a company, establishment, or agency that conducts aviation-related activities	AED 2,500.00 per application
II. Fees for Permits of Aviation Institutes and Clubs and Accreditation of Aviation Programmes		
1	Application for issuing or renewing a permit to establish an institute providing aviation-related training	6,500.00

2	Application for issuing or renewing a permit to establish a club conducting aviation-related activities	20,000.00
3	Application for accreditation of aviation-related vocational and Training Programmes	AED 5,000.00 per programme
III. Fees for Landing Permits for Non-scheduled Flights of Private, Passenger, or Cargo Aircraft		
1	Application for a one-year landing permit for a private or commercial aircraft (passenger or cargo) registered in the UAE	30,000.00
2	Application for a one-day landing permit for a private aircraft	400.00
3	Application for a one-month landing permit for a private aircraft	2,800.00
4	Application for a two-month landing permit for a private aircraft	5,600.00
5	Application for a three-month landing permit for a private aircraft	7,400.00
6	Application for a four-month landing permit for a private aircraft	10,000.00
7	Application for a five-month landing permit for a private aircraft	14,000.00
8	Application for a six-month landing permit for a private aircraft	15,000.00

Schedule (3)

Percentages of Exemption from Fines for Failure to Register Real Property Dispositions with the Land Department or to Pay Relevant Prescribed Fees

SN	Grace Period for Registration and Payment	Fine Exemption Percentage
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1	Registration of disposition and payment of fees within three (3) months from the date on which this Decree comes into force	100%
2	Registration of disposition and payment of fees within three (3) to six (6) months from the date on which this Decree comes into force	75%
3	Registration of disposition and payment of fees within six (6) to nine (9) months from the date on which this Decree comes into force	50%
4	Registration of disposition and payment of fees within nine (9) to twelve (12) months from the date on which this Decree comes into force	25%