

Government:	The Government of Dubai.
Executive Council:	The Executive Council of the Emirate of Dubai.
SFC:	The Supreme Fiscal Committee in the Emirate of Dubai.
DOF:	The Department of Finance.
Director General:	The director general of the DOF.
Government Entity:	Any of the Government departments, public agencies or corporations, Government authorities or councils, or similar entities.
Government Company:	This includes any commercial corporation or company wholly or partly owned by the Government or by a Government Entity.
Chairman:	The chairman of the SFC.

Scope of Application

Article (2)

The provisions of this Decree apply to the Supreme Fiscal Committee in the Emirate of Dubai established pursuant to the above-mentioned Decree No. (24) of 2007.

Functions of the SFC

Article (3)

- a. In addition to its functions under the legislation in force in the Emirate, the SFC will be in charge of considering all the matters related to the financial affairs of the Government referred to it by the DOF. This includes considering and approving exemptions from taxes and fees.
- b. The SFC may delegate any of its functions under this Decree and other legislation in force in the Emirate to the Director General, provided that such delegation is specific and in writing.

Formation of Sub-committees and Supporting Work Teams

Article (4)

The SFC may, pursuant to resolutions issued by the Chairman, form permanent and temporary sub-committees and supporting work teams to assist it in performing its functions under this Decree, the resolutions issued in pursuance hereof, and other legislation in force in the Emirate. These resolutions will determine the duties, powers, and terms of reference of the sub-committees and supporting work teams and any other matters related to them.

Governance of the SFC

Article (5)

The provisions of the above-mentioned Decree No. (1) of 2023 and the resolutions issued in pursuance thereof apply to all matters related to the governance of the SFC; the procedures for convening its meetings and passing its resolutions and recommendations; the confidentiality of information; and the obligations and duties of the Chairman, Members, and rapporteur of the SFC.

Periodic Reports

Article (6)

The SFC will submit, through the Chairman, to the Ruler or the Chairman of the Executive Council as the case may be, a report on the outcomes of the work of the SFC and its sub-committees and supporting work teams.

Providing Support to the SFC

Article (7)

The DOF will provide financial, administrative, and technical support to the SFC to enable it to perform its functions under this Decree, the resolutions issued in pursuance hereof, and other legislation in force in the Emirate.

Cooperation with the SFC

Article (8)

All Government Entities and Government Companies in the Emirate must fully cooperate with the SFC and its sub-committees and supporting work teams; and must provide, in a timely manner, the data, information, statistics, documents, and studies requested and deemed necessary by the SFC to enable it

to perform its functions under this Decree, the resolutions issued in pursuance hereof, and other legislation in force in the Emirate.

Issuing Implementing Resolutions

Article (9)

The Chairman will issue the resolutions required for the implementation of the provisions of this Decree.

Supersession and Repeals

Article (10)

- a. This Decree supersedes the above-mentioned Decree No. (24) of 2007.
- b. Any provision in any other legislation is hereby repealed to the extent that it contradicts the provisions of this Decree.
- c. The resolutions and instructions issued in implementation of the above-mentioned Decree No. (24) of 2007 will continue in force, to the extent that they do not contradict this Decree, until new superseding resolutions and instructions are issued.
- d. The SFC formed pursuant to the above-mentioned Decree No. (24) of 2007 will continue exercising its functions under this Decree, the resolutions issued in pursuance hereof, and other legislation in force in the Emirate, until the SFC is reconstituted pursuant to a decree issued by the Ruler.

Commencement and Publication

Article (11)

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 21 November 2023

Corresponding to 7 Jumada al-Ula 1445 A.H.