

DUBAI LAW No. 31 of 2008

Gazette No. 336

Law No. 31 of 2008 Cancelling Taxes and Charges Exemptions

We, Mohammad Bin Rashid Al Maktoum, Ruler of Dubai,

Having reviewed Dubai Law No. (18) of 2006 concerning Management and Realization of Public Funds of the Government of Dubai; and

Dubai Decree No. (24) of 2007 forming the Supreme Financial Policy Committee of the Emirate of Dubai; and

The Order issued by His Highness the Ruler of Dubai on 2 May 2000 banning duties and fines;

Hereby issue the following Law:

Article (1)

There shall be cancelled under this Law all tax and duty exemptions, including customs duties granted in favor of the departments, authorities and public institutions subordinate to or owned by the government of Dubai or private entities under any legislation, decision or order having been put into effect before the entry into force hereof.

Article (2)

1. Establishments, companies and individuals working in free zones are exempted from the application of Article (1) above, in accordance with the legislations issued pertinent to such zones;

Article (3)

The Finance Department shall develop an accounting and financial system for the procedures of payment of taxes and duties by the departments, authorities and public institutions subordinate to or owned by the government of Dubai or private entities.

Article (4)

Any provisions in any other legislations shall be repealed to the extent they are in conflict with the provisions hereof.

Article (5)

This Law shall be published in the official gazette and shall come into force from the 1st day of January 2009.

[Signed]

Mohammad Bin Rashid Al Maktoum

Ruler of Dubai

Issued in Dubai on 23 November, A.D. 2008

Corresponding to 25 Dhul Qadah 1429 A.H.

