

United Arab Emirates

Legal Provisions

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GENERAL REMARKS

The purpose of this document is to give an overview of trade-related legal provisions and regulations, particularly those relevant for small and medium sized Swiss companies operating from outside the target country. It outlines the current state of legislation and, to the extent possible, its practical application.

CONTENTS

GENERAL REMARKS	1
CUSTOMS LAW AND DUTIES	2
IMPORT REGULATIONS / NON-TARIFF RESTRICTIONS	7
PRODUCT REGISTRATION AND TECHNICAL STANDARDS	8
CURRENCY REGULATIONS AND OTHER TRANSFER RESTRICTIONS	9
COMMERCIAL REGISTER AND OTHER SOURCES OF COMPANY INFORMATION	11
LEGAL FORMS OF COMPANIES	12
REGULATIONS GOVERNING SALES AGENTS AND COMMERCIAL REPRESENTATIVES	14
ENTRY CONDITIONS FOR STAFF PERFORMING MAINTENANCE OR REPAIR SERVICES	15
PRIVATE SECTOR EMIRATISATION AND WORKFORCE NATIONALISATION	16
PROTECTION OF INTELLECTUAL PROPERTY	16
PROCEDURES FOR COLLECTING PAYMENT	21
ENFORCING COMMERCIAL CONTRACTS AND RESOLVING DISPUTES	23
OVERVIEW OF PUBLIC PROCUREMENT SYSTEM	27
SOURCES OF INFORMATION AND REFERENCES	28

CUSTOMS LAW AND DUTIES

Gulf Cooperation Council Customs Union

The UAE is part of the Gulf Cooperation Council ("**GCC**") Customs Union, which was established in 2003 to remove customs and trade barriers among the GCC Member States. The GCC Member States (including Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates) apply a Common Customs Law and a Unified Customs Tariff with a standard external customs duty rate of 5% of the goods' cost, insurance and freight value, except for certain special purpose goods, such as tobacco, alcohol and cigarettes for any foreign goods.

The GCC Customs Law does not levy export customs duties. The GCC Customs Law sets out the general legal framework for customs regulations and procedures. However, the practical application of the GCC Customs Law is subject to the interpretation of the local customs authorities in the GCC Member States.

The UAE, within the GCC framework, has signed GCC Free Trade Agreements with many countries including New Zealand, Singapore and the European Free Trade Association ("**EFTA**") countries. The Free Trade Agreement ("**FTA**") between the EFTA (including Switzerland) and the GCC was signed in 2009 and subsequently entered into force in 2014. The FTA ultimately aims to promote trade and investment between the two regions by removing tariffs and non-tariff barriers on goods and services. Under the FTA, over 95% of trade in industrial products between the two regions is duty-free, hence providing customs duty exemptions, with the intent to phase out the remaining tariffs over time. The FTA also includes provisions on intellectual property rights, competition, government procurement, and sustainable development as well as a dispute settlement mechanism that allows parties to resolve disputes through consultations and, if necessary, through an arbitration process. The FTA has provided great opportunities also for Swiss companies to expand their businesses and increase their competitiveness. It has also helped to strengthen economic ties and foster closer cooperation between Switzerland and the UAE as well as the other GCC member states. Overall, the FTA between EFTA and GCC has been seen as a significant step towards greater economic integration and cooperation between Europe and the Gulf region.

Negotiations are currently underway with several countries and trading groups such as the European Union, Japan, China, Australia, Pakistan, India, Türkiye and the Mercosur member countries (Argentina, Brazil, Paraguay and Uruguay).

As of 1 January 2025, the GCC implemented a new Integrated Customs Tariff system across all member states. This tariff replaces the earlier 8-digit customs code structure with a 12-digit unified tariff nomenclature. The reform aims to further harmonise customs classifications across the GCC, improve statistical reporting, and align the tariff with World Customs Organization (WCO) standards.

While the standard external customs duty rate of 5% continues to apply in most cases, the expanded coding system allows for more detailed product categorisation and facilitates the application of exemptions, preferential treatments under free trade agreements, and trade policy measures.

In the UAE, Dubai Customs Notice No. 10/2025 introduced a phased and flexible implementation period beginning in mid-2025, giving importers, customs brokers and logistics providers time to adapt their systems and processes to the new tariff lines. Businesses trading within the GCC are encouraged to update their customs documentation, enterprise resource planning (ERP) systems, and contracts to reflect the 12-digit codes to avoid clearance delays.

Comprehensive Economic Partnership Agreements ("**CEPA**")

Since 2021, the UAE has increasingly pursued bilateral trade agreements outside the regional GCC framework by initiating trade, investment, and cooperation deals on its own, referred to as Comprehensive Economic Partnership Agreements (CEPAs). The UAE signed its first CEPA with India on 18 February 2022, and has since expanded this network to deepen ties with strategic partners

worldwide. As of mid-2025, the UAE has signed or ratified CEPAs with more than 20 countries, many of which have already entered into force. These include agreements with India, Israel, Türkiye, Indonesia, Cambodia, Georgia, Malaysia, Kenya, New Zealand, Ukraine, Central African Republic, Costa Rica, Mauritius, Republic of Congo, Serbia, and Jordan. Several of these agreements entered into effect during 2025 — for example, Costa Rica and Mauritius (2 April 2025), Jordan (15 May 2025), and Serbia (31 May 2025).

Further negotiations are ongoing with additional partners, including the European Union, Japan, Pakistan, the Philippines, Thailand, and the Mercosur bloc (Argentina, Brazil, Paraguay, Uruguay). The EU–UAE trade talks were officially launched on 28 May 2025, with a focus on goods, services, investment, and strategic areas such as digital trade, green hydrogen, and critical raw materials.

Through its CEPA programme, the UAE is positioning itself as a global trade hub by reducing tariffs (often eliminating duties on more than 90% of goods traded), enhancing market access for services and investments, and setting modern provisions for intellectual property, e-commerce, competition, and sustainable development. These agreements are now a cornerstone of the UAE's international trade policy and complement its role within the GCC framework.

UAE Customs Duties

No customs duties are levied on trade between the GCC member states (see above GCC Customs Union), however subject to certain conditions. Additionally, the UAE grants duty free imports to most national goods originating from the member countries of the Greater Arab Free Trade Agreement, Singapore, EFTA (incl. Switzerland), and countries with signed CEPAs

Generally speaking, in the absence of a Free Trade Agreement, customs treatment for goods depends on whether they are destined for Mainland or one of the approximately 45 Free Trade Zones. Goods destined for the UAE mainland are subject to duty under the GCC's Common Customs Law while goods destined to one of the Free Trade Zones are exempt from duty. The UAE Free Trade Zones are areas within the territory of the UAE but considered outside the scope of the customs territory. Hence, goods imported into a UAE free zone are not subject to customs duty. Customs duty is suspended until the goods are imported into the GCC local market. The UAE free zones themselves do not levy export customs duty and subsequently, any goods leaving the free zone to a destination outside of the GCC Customs Union should not incur any customs duty. In 2021, the Saudi Government unilaterally issued a decree stating that preferential market access under the GCC tariff agreement would no longer apply to goods coming from Free Trade Zones or those including any Israeli input.

Goods directly destined for the UAE mainland or to a Free Trade Zone for sale in the UAE and/or re-export to a GCC country are subject to the customs import tariffs as per the GCC Common Customs law and the Federal Customs Authority. Hence, goods can be moved intra-GCC Customs Offices which allows passage of foreign goods from one member state to another.

As the UAE is a member of the World Trade Organisation and the World Customs Organisation, the applicable customs procedures, suspension arrangements, exemptions, etc. are in line with the relevant international agreements and protocols.

For further information, please visit: www.fca.gov.ae/En/.

UAE Corporate Tax

The UAE introduced a federal corporate tax regime under Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, which became effective for financial years beginning on or after 1 June 2023. This marked a significant development in the UAE's fiscal policy, positioning the country in line with global tax practices while maintaining its attractiveness as a leading business hub.

Corporate tax applies at a standard rate of 9% on taxable income exceeding AED 375,000, while income below this threshold benefits from a 0% rate to support small and medium enterprises as well as start-ups. Natural resource businesses remain outside the scope of the federal corporate tax, as they

continue to be taxed at the Emirate level under existing concession agreements and local regulations. Qualifying Free Zone Persons, however, may continue to benefit from a 0% corporate tax rate on qualifying income, provided they maintain adequate substance in the UAE, comply with transfer pricing requirements, and do not elect out of the regime. Non-qualifying income earned by Free Zone entities is subject to the standard 9% rate, unless de-minimis requirements are met.

The law includes a number of important exemptions and reliefs. Dividends and capital gains derived from qualifying shareholdings are exempt as aligned to the Participation Exemption rules, as are certain intragroup transactions and business restructurings, subject to specific conditions. Foreign tax credits are available to avoid double taxation where income has already been taxed in another jurisdiction. In addition, Cabinet and Ministerial Decisions issued since 2023 have clarified areas such as small business relief (allowing entities with revenue below AED 3 million to benefit from simplified administrative obligations and benefit from a 0% corporate tax rate, with the relief being rolled out until 2026.), the scope of qualifying Free Zone income, the treatment of partnerships, and rules applicable to family foundations and more.

The UAE's corporate tax regime is also closely aligned with international standards. The law incorporates OECD-based transfer pricing rules, including the arm's length principle, with detailed documentation requirements covering master file, local file and Country-by-Country Reporting for large multinationals. The Federal Tax Authority has further introduced disclosure forms and guidance on advance pricing agreements to provide certainty to businesses with cross-border transactions.

Developments during 2024 and 2025 have focused on implementation and compliance. Updated guidance has addressed the treatment of investment funds, the application of withholding tax (set at 0% on cross-border payments, maintaining the UAE's competitive position), the deductibility of expenses, and transitional rules for businesses moving from non-tax to tax periods. Importantly, the UAE has also confirmed that its corporate tax framework is designed to remain compatible with the OECD/G20 Inclusive Framework's global minimum tax initiative (Pillar Two), even though the standard domestic rate of 9% is below the proposed 15% global minimum. The UAE is actively monitoring global developments in this area and is expected to adapt its domestic rules where necessary to maintain compliance with international obligations while safeguarding competitiveness.

Overall, the introduction of corporate tax represents a fundamental shift in the UAE's fiscal landscape. By balancing competitive tax rates, targeted exemptions, and alignment with global tax standards, the UAE seeks to diversify government revenues while providing businesses with a transparent, predictable, and internationally credible corporate tax regime.

Value Added Tax ("VAT")

In January 2017, the GCC agreed on a common legal framework to introduce VAT in the GCC region. Following the formal GCC VAT framework announcement, each Member State should issue its own national VAT legislation based on agreed common principles. Subsequently, effective January 1, 2018, Saudi Arabia and the UAE implemented VAT, and, thereafter, on January 1, 2019, Bahrain implemented VAT. A UAE business must register for VAT with the UAE Federal Tax Authority if its taxable supplies and imports exceed the mandatory registration threshold of AED 375,000 within a period of 12 months. Furthermore, a business may choose to register for VAT voluntarily if their supplies and imports are less than the mandatory registration threshold, but exceed the voluntary registration threshold of AED 187,500. Similarly, a UAE entity may register voluntarily if its expenses exceed the voluntary registration threshold. This latter opportunity to register voluntarily was specifically designed to enable start-up businesses with no turnover to register for VAT.

The VAT amount will need to be grossed up and declared as output tax in the VAT return in the month in which the payment was made to the supplier. As with local VAT incurred for business purposes, there will be a possibility to claim the corresponding amount of input tax credit in the same period in which the VAT was accounted for. All UAE entities need to record their financial transactions and ensure that their financial records are accurate and up to date. Businesses that meet the minimum annual turnover requirement (as evidenced by their financial records) are required to register for VAT. Upon VAT

registration, the business should issue compliant tax invoices, charge the appropriate rate in VAT, file VAT returns and pay the due amount of VAT to the Federal Tax Authority.

The UAE introduced a VAT system with a standard rate of 5%, and exempted rate of 0%, with most supplies of goods and services being taxed at 5%. Specifically, VAT is applicable on:

- Supply of taxable goods and services (including deemed supplies) by a taxable person unless specifically exempt under the VAT law; and
- Import of taxable goods and services unless specifically exempt under the VAT law.

VAT will be charged at 0% in respect of the following main categories of supplies (non-exhaustive list):

- Exports of goods and services to outside the GCC;
- International transportation, and related supplies;
- Supplies of certain sea, air and land means of transportation (such as aircrafts and ships);
- Certain investment grade precious metals (e.g. gold, silver, of 99% purity);
- Newly constructed residential properties, that are supplied for the first time within three years of their construction;
- Supply of certain education services, and related goods and services; and
- Supply of certain healthcare services, and related goods and services.

The following categories of supplies will be exempt from VAT (non-exhaustive list):

- The supply of some financial services (clarified in VAT legislation);
- Residential properties;
- Bare land; and
- Local passenger transport.

The VAT law provides that a recipient should account for VAT through the reverse charge mechanism in the following circumstances:

- Supplies made from a non-registered supplier outside the UAE to a VAT registered recipient with a place of residence in the UAE;
- Supplies made from the UAE to another Implementing State subject to the introduction of VAT in the other Implementing State under the GCC Framework Agreement;
- Supplies of crude or refined oil, unprocessed or processed natural gas, or any hydrocarbons to a registered person who intends to either resell the purchased products, or use these products to produce or distribute any form of energy reverse charge will apply on the value of the invoice issued; and
- Supplies of gold, diamonds and any products where the principal component is gold or diamonds by a taxable person to a taxable customer, who intends to either resell or use to produce or manufacture any of the gold or diamond products in the UAE.

Since November 2024, the VAT regime has been subject to its most significant reforms since its introduction. Cabinet Decision No. 100 of 2024, effective 15 November 2024, amended more than thirty provisions of the Executive Regulations. The amendments provided greater clarity on composite and mixed supplies, revised the treatment of transport services, broadened the definition of financial services to include activities relating to virtual assets, and imposed more detailed requirements in relation to tax invoices and input tax recovery. In order to assist taxpayers in applying these changes in practice, the Federal Tax Authority published Public Clarification VATP040 in early 2025, providing practical examples and compliance guidance.

In parallel, the Ministry of Finance announced in February 2025 the phased roll-out of a mandatory electronic invoicing regime for business-to-business and business-to-government transactions. This system, based on international PEPPOL standards, will become compulsory from 2026 and will oblige all VAT-registered businesses to adopt approved electronic invoicing solutions to issue, transmit and archive VAT invoices digitally.

Alongside these legislative developments, the Federal Tax Authority has expanded the use of digital audit tools and intensified its compliance monitoring, with particular focus on higher risk sectors such

as construction, retail and trading. While the penalty framework for non-compliance remains strict, the Authority continues to promote voluntary disclosure as an effective mechanism for taxpayers to regularise historic errors without incurring harsher sanctions.

Excise Tax

Introduced on October 1, 2017 in the UAE, Excise Tax is a form of indirect tax imposed on selected goods that are deemed harmful to human health or the environment, as well as luxury goods. Although imposed at GCC level through a common agreement, each implementing GCC Member State, including the UAE, has published its own national Law and Executive Regulations, to set out specific policies in accordance with the key principles agreed upon at GCC level. When considering whether a product is an excise good under the legislation and is taxable, the following definitions apply:

- Carbonated drinks include any aerated beverage except for unflavoured aerated water. Also considered to be carbonated drinks are any concentrations, powder, gel, or extracts intended to be made into an aerated beverage.
- Energy drinks include any beverages which are marketed, or sold as an energy drink, and containing stimulant substances that provide mental and physical stimulation, which includes without limitation: caffeine, taurine, ginseng and guarana. This also includes any substance that has an identical or similar effect as the aforementioned substances. Also considered to be energy drinks are any concentrations, powder, gel or extracts intended to be made into an energy enhancing drink.
- Tobacco and tobacco products include all items listed within Schedule 24 of the GCC Common Customs Tariff such as all forms of tobacco (stemmed or stripped); Cigars and similar products; Cigarettes containing tobacco; and Water pipe tobacco.
- Liquids used in electronic smoking devices and tools, defined as all liquids used in such devices and tools and the like whether or not containing nicotine in accordance with the following Customs code: 38249999 – Others.
- Electronic smoking devices and tools, defined as all electronic smoking devices and tools and the like whether or not containing nicotine or tobacco in accordance with the following Customs Codes: 85437031 – Electronic cigarettes; 85437032 – Electronic water pipe "Shisha"; and 85437039 – Others.
- Sweetened drinks, defined as any product to which a source of sugar or other sweetener is added that is produced as a ready-to-drink beverages intended to be used as a drink, or concentrates, powders, gel, extracts or intended to be made into a sweetened drink.

Under the UAE Federal Decree Law No. 7 of 2017 on Excise Tax, registering for Excise Tax is the responsibility of any business engaged in:

- the import of Excise Goods into the UAE;
- the production of Excise Goods where they are released for consumption in the UAE;
- the stockpiling of Excise Goods in the UAE in certain cases; and
- anyone who is responsible for overseeing an excise warehouse or Designated Zone (see below) i.e. a warehouse keeper and anyone releasing excise goods from a designated zone

The Excise Tax rates are as follows:

- 50% on carbonated drinks
- 100% on tobacco products
- 100% on energy drinks
- 100% on electronic smoking devices
- 100% on liquids used in such devices and tools
- 50% on any product with added sugar or other sweeteners.

The tax rate is imposed on the Excise price, which is the higher of the following:

- the price published by the FTA for the Excise Goods in a standard price list, if available; or
- the designated retail sales price for the Excise Goods, minus the tax included therein.

Excise Tax on Excise goods shall be suspended in one of the following cases:

- Production of Excise Goods or the processing, possession, storage or receipt of locally produced Excise Goods by a licensee in a tax warehouse.
- Transport of Excise Goods under a tax suspension arrangement in any of the following cases: from one tax warehouse to another tax warehouse in the UAE; from a tax warehouse in the UAE to another tax warehouse in another implementing GCC Member State; from a tax warehouse to the place where goods exit the GCC Territory for export or re-export; or upon import to a tax warehouse in the UAE.

Excise Goods stored, preserved or processed in a Designated Zone or transferred between Designated Zones will be treated as suspended. A "Designated Zone" can be any of the following:

- A free zone that meets the following conditions: it has security measures in place to restrict entry and exit of individuals and movement of goods to and from the Designated Zones; it is controlled and supervised by the Customs Authority; and a licensee (tax warehouse keeper) is appointed.
- Any area specified by the FTA provided it meets the following conditions: it has a specific geographical area; it has security measures in place to restrict entry and exit of individuals and movement of goods to and from that area, according to controls specified by the FTA; and a licensee (tax warehouse keeper) is appointed.

Since 2024, the UAE has refined the administration of excise taxation to strengthen compliance and align with international best practice. The FTA has expanded the scope of its electronic excise tax platform, requiring businesses to integrate real-time reporting of production, imports, and stock movements. This initiative, rolled out progressively in 2024 and 2025, is designed to improve transparency across the supply chain and to prevent under-reporting of taxable goods.

In addition, the FTA has issued updated guidance on the valuation of excise goods, particularly for imported products where the published standard price list does not apply. Importers and producers must now ensure that the declared retail sales price reflects market conditions more accurately, with penalties for manipulation or undervaluation. The rules on excise warehouses and designated zones have also been tightened, with enhanced audit powers granted to customs and tax authorities and stricter requirements imposed on warehouse keepers.

Further discussions are ongoing within the GCC framework to expand the range of excise goods to include categories linked to public health objectives, such as additional ultra-processed foods and high-caffeine products. While no formal decision has yet been announced, businesses are advised to monitor developments closely, as the UAE is expected to implement any GCC-level changes promptly.

IMPORT REGULATIONS / NON-TARIFF RESTRICTIONS

The UAE's Federal Customs Authority ("**FCA**") sets the countries customs policies. Each emirate has its own customs authorities - related customs offices are located at airports, seaports and on land borders.

In order to import goods into the UAE, companies must have the correct trade license from the Department of Economic Development ("**DED**") from the competent Emirate. Foreign companies can either set up office in the UAE or appoint a UAE national as sponsor, agent, or distributor to do business in the UAE mainland (non free zones business). Companies that set up in a free zone can also use their trade license to import goods into that specific free zone.

To import goods, through a third-party freight forwarder or logistics provider, or through a distributor/agency, the UAE-based company (consignee/agent) shall get a delivery order from the shipping agent and submit the following original standard trade documentation:

- Commercial invoice from the exporting company addressed to the importer with details about quantity, goods description, and total value of each imported item;
- Certificate of origin, stating the country of origin and approved by the Chamber of Commerce in the country of origin;
- Detailed packing list including weight, method of packing, and HS code for each item.
- Import permit from the competent agencies in case of importing restricted goods or duty exempted good; and.
- Bill of entry or airway bill
- Food products additionally require the following certificates: original health certificate issued by the appropriate government agency in the exporting country, attesting the product's fitness for human consumption; and original Halal Slaughter certificate for meat and poultry products.

The UAE is very strict in dealing with the import of banned items and the illegal import of restricted items. These goods are banned under the Common Customs Law of the GCC or any other law and regulation applicable in the UAE. A broad list of banned items includes (not limited to):

- controlled/recreational drugs and narcotic substances
- pirated content
- counterfeit currency
- items used in black magic, witchcraft or sorcery
- publications and artwork that contradict or challenge Islamic teachings and values (such as pornographic material, non-Islamic religious pamphlets for missionary activities)
- gambling tools and machines
- any objects, sculptures, paintings, books or magazines which do not adhere to the religious and moral values of the UAE.

Restricted goods are restricted in import and export under the same laws and regulations. They need prior approval from the concerned authority. A broad list of restricted items includes (not limited to):

- Live animals, plants, fertilizers and pesticides;
- Weapons, ammunition, explosives and firework;
- Medicines, drugs and medical equipment, devices and tools,
- Media publications and products;
- Nuclear Energy products,
- Transmission and wireless devices;
- Alcoholic drinks
- Cosmetics and personal care products;
- E-Cigarettes and electronic hookah; and
- New vehicles tyres.

PRODUCT REGISTRATION AND TECHNICAL STANDARDS

Product Registration

The product registration requirement is made mandatory in the UAE in order to streamline the import, manufacturing, and promotion of all products. The Municipality of each Emirate has the competent authority with which importers and local manufacturers are obligated to register their products. In fact, the process of registration is the same with all the municipalities in the seven Emirates and follows federal law requirements. The requirement for such product registration depends on the industry line of

the products. It is normally the UAE based importer or trade agent that is responsible for carrying out the registration procedures.

Relevant products which have not been registered in accordance with those regulations (including labelling requirements) are in fact prohibited from being produced, imported, exported, or marketed in the UAE.

Please refer to the Emirates Authority for Standardization & Metrology for further information on the topic: <http://www.esma.gov.ae/en-us>.

Standards, Technical rules, and Labelling Regulations

On a regional level, the Gulf Standards Organization ("**GSO**") provides the framework for the UAE's packaging and labelling requirements. These requirements are mostly a combination of international norms for standards and other technical requirements and are in line with international best practice. The Emirates Authority for Standardization and Metrology ("**ESMA**") is responsible for developing and implementing standards and technical regulations for a wide range of products and services, including food, beverages, construction materials, electrical appliances, and automotive products. ESMA also oversees the UAE's conformity assessment and accreditation systems.

The Federal Customs Authority ("**FCA**") regulates the labelling and packaging requirements for imported products in the UAE. All imported products must comply with the labelling and packaging regulations set by FCA.

In a nutshell: Labels must be in Arabic only or Arabic and English. Arabic stickers are accepted. The production and expiry dates must be printed on the original manufactured installed label. As in all other regions of the world, companies should consider local and regional cultural norms and values when designing and developing product packaging.

The minimum information requirements for the Arabic label or sticker are:

- Product name.
- Food ingredients.
- Country of origin.
- Storage conditions (if applicable).
- Instructions for use (if applicable).
- Nutritional information (if applicable).

Animal fats and ingredients should be sourced from animals that are Halal slaughtered. Halal should be clearly mentioned for all meat products. Food products should not contain alcohol or pork. All pork related products are prohibited unless the products are retailed with all pork and other non-Muslim products in designated restricted sections of the retail stores. Labels for pork and pork containing products must comply with the general labelling requirements and must clearly state that the product contains pork. For certain products, other regulating bodies will have additional labelling conditions that need to be considered as well.

CURRENCY REGULATIONS AND OTHER TRANSFER RESTRICTIONS

The UAE has a number of currency regulations in place to manage the inflow and outflow of foreign currency and to maintain the stability of the UAE Dirham ("AED"), the official currency of the country. In the UAE, there are no restrictions on currency exchanges. The UAE Dirham is freely convertible and pegged to the American Dollar (1 USD = 3.6725 AED). Since 2018, the use of a three-letter "purpose of payment" code as published and amended from time to time by the UAE Central Bank is mandatory for all domestic payments as well as for all inbound and outbound cross-border transactions where

either or both the remitting and beneficiary financial institution is/are member(s) of the UAE Funds Transfer System ("**UAFTS**"). This requirement applies to transactions in AED or in any other currency.

In line with international best practice and the recommendations of the Financial Action Task Force ("**FATF**"), the UAE has developed a comprehensive framework to prevent money laundering and terrorist financing. Financial institutions and Designated Non-Financial Businesses or Professions ("**DNFBPs**") must report suspicious transactions to the relevant authorities, and individuals and businesses are obliged to comply with anti-money laundering ("**AML**") and targeted financial sanctions regulations designed to counter terrorist and proliferation financing. These measures complement the UAE's currency rules and are aimed at maintaining the stability of the AED while safeguarding the integrity of the financial system.

Building on this foundation, the UAE has, in recent years, introduced far-reaching compliance measures designed to align its regulatory regime with global standards. A central pillar is Federal Decree-Law No. 20 of 2018 on Anti-Money Laundering and Combating the Financing of Terrorism and Illegal Organisations, together with its Implementing Regulations in Cabinet Decision No. 10 of 2019. These provisions are supplemented by supervisory guidance from the Central Bank of the UAE, the Ministry of Economy, the Securities and Commodities Authority (SCA), as well as the financial free zone regulators – the Dubai Financial Services Authority (DFSA) and the Abu Dhabi Global Market Financial Services Regulatory Authority (FSRA). Under this regime, financial institutions and DNFBPs are required to apply a risk-based approach, perform customer due diligence (CDD) and enhanced due diligence (EDD) for high-risk cases, monitor ongoing business relationships, and report suspicious transactions to the Financial Intelligence Unit (FIU) via the "goAML" system. Firms must appoint compliance officers, implement robust internal policies and controls, and ensure continuous staff training.

The UAE's commitment to AML/CFT reforms intensified after the country was placed under increased monitoring ("**grey list**") by FATF in March 2022. In response, the authorities accelerated legislative changes, enhanced supervisory inspections, and strengthened inter-agency cooperation, which culminated in the removal of the UAE from the grey list in February 2024. Although this marked a significant milestone, regulators continue to enforce heightened compliance expectations, and businesses are expected to maintain rigorous adherence to AML/CFT obligations.

Parallel to AML/CFT efforts, the UAE introduced beneficial ownership transparency through Cabinet Resolution No. 58 of 2020 on the Regulation of Real Beneficiary Procedures, as amended. Most companies registered in the UAE (other than those wholly government-owned or already subject to equivalent free zone disclosure rules) are required to maintain updated registers of their ultimate beneficial owners (UBOs), shareholders, and nominee directors, and to file them with the relevant licensing authority. Updates must be made within strict deadlines following any change in ownership or control. Non-compliance can result in administrative fines and restrictions on business operations. These measures align the UAE with international corporate transparency standards and aim to prevent the misuse of legal entities for illicit purposes.

Taken together, the UAE's currency regulations, AML/CFT regime, and UBO disclosure framework reflect a coordinated effort to strengthen financial stability, enhance transparency, and safeguard against illicit financial flows. They are integral to sustaining international confidence in the UAE's role as a global financial and business hub, while ensuring businesses and individuals operate in compliance with international obligations and domestic law.

COMMERCIAL REGISTER AND OTHER SOURCES OF COMPANY INFORMATION

The UAE National Economic Register

The National Economic Register ("NER") from the UAE Ministry of Economy is an integrated platform between the federal and local entities and one of the government accelerators initiatives launched in September 2017. The register shall serve government policies aimed at enhancing the capabilities and enablers of the knowledge-based economy and the integration and sharing of government data at the national level. It shall enable not only government entities, but also businessmen, researchers and customers to get instant, accurate and comprehensive information about existing economic licences, and certain data, statistics, activities and reports.

In practise, the NER shall:

- achieve integration and the smooth exchange and synchronisation of data between local and national registers;
- provide a database on licensed economic sectors in the country including the size and capital invested and accurate statistics and reports to support decision-makers;
- serve the government policies towards comprehensive digital transformation;
- decrease the time taken to obtain accurate and timely data in NER;
- simplify and facilitate access to data for new investors, researchers, government and private entities and consumers within the UAE and abroad; and
- enhance the economic competitiveness of the UAE and attract more investments.

The NER can be accessed on ner.economy.ae

Securities and Commodities Authority Website

The Securities and Commodities Authority ("SCA") is a federal financial regulatory agency in the United Arab Emirates which is financially and administratively independent with the main objective to supervise and monitor financial markets in the UAE, including the Dubai Financial Market and the Abu Dhabi Securities Exchange. However, it is not responsible for regulating financial activity in Financial Free Trade Zones as the Dubai International Financial Centre ("DIFC") and the Abu Dhabi Global Market ("ADGM"), which are regulated by independent laws and courts. The Securities and Commodities Authority website contains open data information on companies and licensed entities.

The SCA website can be accessed on <https://www.sca.gov.ae/en/open-data/licensed-companies>.

Various Company Databases on Emirate Level

There are also various sources for company information which are specific to particular Emirates and Free Trade Zones, such as:

- [Abu Dhabi Department of Economic Development – Trade Name Search](#)
- [Abu Dhabi Chamber of Commerce and Industry – Commercial Directory](#)
- [Abu Dhabi Securities Exchange – Issuers Directory](#)
- [Abu Dhabi Global Market – Entity Search](#)
- [Dubai Department of Economy & Tourism – e-Services](#)
- [Dubai Chamber of Commerce – Commercial Directory](#)
- [Dubai Financial Market – Listed Securities](#)
- [Dubai Financial Services Authority – Public Register of Firms](#)
- [Dubai International Financial Centre – Public Register](#)
- [Dubai Multi Commodity Center – Public Company Register](#)
- [Nasdaq Dubai – Listed Securities](#)
- [Sharjah Economic Development Department – Digital Services](#)
- [Sharjah Chamber of Commerce & Industries – Business Directory](#)

LEGAL FORMS OF COMPANIES

In general, there are three main options available to foreign investors looking to set-up a company in the UAE:

- Mainland UAE
- Free Zone onshore
- Free Zone offshore

The decision to establish an onshore presence on the UAE mainland versus setting up a company in one of more than 45 UAE free zones depends on: (i) involvement of the foreign shareholder, (ii) customer locations (UAE or abroad) and (iii) the nature of the business activity.

UAE Mainland Company Setup

The UAE Commercial Agencies Law applies to most economic activities conducted in mainland UAE. Foreign companies intending to conduct business in mainland UAE can do so either through a limited liability company or a branch / representative office of a foreign entity. The main advantages of having an onshore mainland entity include fewer restrictions on how business activities can be undertaken and that a mainland company can legally trade freely within the UAE. There is no restriction in business premises location, provided it is located onshore (not in one of the various Free Trade Zones) and in the respective Emirate from which the license is issued.

In the past, foreign investors were generally required to have a local UAE partner who held at least 51% ownership in a local UAE (non free zone) company. However, in recent years, the UAE has implemented various measures to promote foreign investment and has introduced several initiatives to allow for 100% ownership in certain sectors.

Based on the provisions of Federal Decree-Law No. 26 of 2020 amending the provisions of Federal Law No. 2 of 2015 on Commercial Companies, foreigners are allowed to establish companies with (100%) full ownership. The law annuls the requirement for commercial companies to have a major Emirati shareholder or agent, hence providing full foreign ownership to non-Emiratis of all nationalities of onshore, local (non free zone) companies. From June, 1 2021 complete foreign ownership of LLCs is permitted for companies carrying on an activity permitted by the department of economic development in each Emirate to be undertaken by a 100% foreign owned company ("**Permitted 100% List**"). Excluded are all activities considered to be of strategic impact.

Both Emirate departments of economic development in Dubai and Abu Dhabi have published their lists stating mostly commercial, trading and industrial activities eligible for 100% foreign ownership for a local (non free zone) setup. Moreover, certain 'professional' activities have been identified and are now permitted to be undertaken by a 100% foreign owned company.

At the end of May 2021, the UAE Cabinet issued UAE Cabinet Resolution No. 55 of 2021 concerning the determination of the list of activities with strategic impact. According to the resolution, a company undertaking any of the listed 'strategic impact' activities are required to comply with the conditions and controls on shareholding, board composition and operations imposed by the corresponding regulatory authority assigned to regulate the activity pursuant to the terms of the Strategic Impact Resolution.

The following activities are considered to be of strategic impact: Security and defence activities, activities that are military in nature, banking, exchange companies, financing companies, insurance activities, currency printing, telecommunications, Hajj and Umrah services, Holy Quran memorisation centres and services associated with fisheries.

UAE Free Trade Zone Company Setup

As an alternative to setting up a mainland company, foreign investors can also establish a 100% foreign owned company, with a corporate or individual shareholder, or a branch, in one of the various free trade zones across the UAE. The first UAE free zone opened in the 1980s, setting the framework for the many that followed. Today there are around 45 free zones across the UAE. Most of the free zones are 'themed', for example Dubai Health Care City and Dubai Internet City, and the activities permitted in the respective free zone were originally to be in line with the zone's specific theme.

Dubai International Financial Centre ("**DIFC**") and Abu Dhabi Global Market ("**ADGM**") are financial free zones, also offering regulated financial activities. Many other free zones, such as the Dubai Multi Commodities Centre ("**DMCC**") and Jebel Ali Free Zone Authority ("**JAFZA**") are "generalist" free zones, offering a broad and comprehensive list of licensed trading and services activities.

One of the main advantages of operating as a free zone company is that it offers complete control over your business, with 100% foreign ownership. While this benefit may have been eroded by the June 2021 changes in mainland company ownership (see above), the new mainland law is not universally applicable to all business types.

Each Free Trade Zone, established by an act of the competent Emirate, is administered and governed by its own regulatory authorities and operates under its own rules and regulations.

Exemption from import duties is also a key benefit. Free zone licensees are allowed to import goods or equipment into the free zone from a foreign country without payment of customs duties. While a free zone set up provides the owner complete freedom to repatriate capital and profits, a free zone license is only issued originally on the provision of conducting business outside of the UAE or between the free zones, not for trading within the UAE. In case this would be required, free zone companies can work with locally appointed distributors. In other words, legally, you can only trade outside of the country or between the free zones.

There is substantially less red tape in free zone company formation. It is easier and quicker to register a company in a free zone than to set up a mainland business. Most procedures are in English, while company documents are mostly bilingual (English/Arabic). If speed of set up is of importance, many free zones offer remote setup options in just ten business days, depending on the complexity of the structure.

UAE National Service Agent

Since 31 March 2021, branches of foreign companies registered in the UAE mainland (outside of free zones) are no longer required to appoint a UAE national service agent in order to operate in the UAE. The requirement to appoint a UAE national service agent remains for sole establishments and civil companies wholly owned by foreign nationals. The function of a service agent is usually limited to liaise with the local authorities for immigration and labour purposes. Such service agent has no right in participation of any profits or returns generated by the branch of a foreign company or a representative office.

The UAE Local Partner or Service Agent

Businesses that require a local sponsor, who owns at least 51% of shares in the company or the appointment of local service agent as licensing prerequisite, can become a challenging and daunting experience for foreign investors and finding a reliable local partner in a foreign country can be difficult. Often, the main concern for an investor is how much involvement the sponsor will have and whether the local sponsor could potentially interfere in business operations, request a percentage of profits or possibly make it difficult for the foreign investor to exit in future.

REGULATIONS GOVERNING SALES AGENTS AND COMMERCIAL REPRESENTATIVES

On 15 December 2022, Federal Law No. 3 of 2022 Regulating Commercial Agencies (the "**New Commercial Agency Law**"), was published in the UAE Federal Gazette, repealing and replacing UAE Federal Law No. 18 of 1981 regulating Commercial Agencies. The New Commercial Agency Law came into force on 15 June 2023. Under the commercial agency regime, neither foreign individuals nor foreign companies can act as commercial agents in the UAE. The relevant activities are very much reserved to UAE national individuals or UAE companies fully owned by UAE national(s). In practice, foreign companies/principal seeking to sell their products in the UAE have to enter into a commercial agency or distributorship agreement with a licensed local agent.

The New Commercial Agency Law introduces significant and, for principals, a much-welcomed reform to the commercial agencies regime under the old framework. The New Commercial Agency Law adopted the long awaited more balanced approach between the rights and obligations of both, principal and agent. How the UAE courts however will apply the reforms in practice remains to be seen, after the prior regime having been in place for over 40 years. Some of the key changes being introduced by the New Commercial Agency Law, are as follows:

- the type of companies which can act as a registered commercial agent has been expanded;
- the reasons for which a principal can terminate a registered commercial agency agreement have been expanded in certain circumstances; and
- parties can agree to resolve agency disputes through arbitration, an option which was not permissible under the former regime.

Types of Agents

The New Commercial Agency Law, in line with the old legal framework, reinforces the position that only UAE nationals (or companies wholly owned by them) can act as commercial agents.

Newly however, international companies, even if not owned by UAE nationals can apply to act as agents in selling its own products in the UAE, on the condition that the products did not previously have an agent and are not subject of an existing agency. International companies must however obtain the UAE Cabinet's permit, acting under the recommendation of the Minister of Economy, to be registered as commercial agents.

Termination of the Agency Agreement

Under the old regime, a principal was unable to terminate or refuse the renewal of a registered commercial agency agreement unless it had a "material reason" to do so. The judiciary bar to satisfy this request was set at an ultimate high, making it near impossible for a principle to opt out of a commercial agency agreement. In accordance with Article 9 of the New Commercial Agency Law, a registered commercial agency agreement can now be terminated in any of the five following ways:

- upon the expiry of the agreement, unless the term is renewed by the parties. Unless agreed otherwise, notice of at least one year or one half of a contract's term (whichever is less), needs to be provided to terminate;
- by the will of either the principal or agent based on the terms and conditions agreed in the registered commercial agency agreement (i.e. agreed termination rights). Unless agreed otherwise, notice of at least one year or one half of a contract's term (whichever is less) needs to be provided to terminate;
- by the mutual agreement of the parties to terminate a registered agreement before the end of its term;
- by court order; or
- pursuant to any other provision of the New Commercial Agency Law.

Therefore, the current legal framework does not refer to the requirement of a “material reason” to terminate, expanding however the termination rights and provides broader grounds for a lawful termination of an agency.

Arbitration

Under the old regime, the Commercial Agencies Committee (the "**Committee**") had exclusive jurisdiction to determine any disputes between the parties in the first instance, with the right of any appeal being referred to the competent UAE courts. While the New Commercial Agency Law still states the Committee is responsible for hearing disputes between the parties in the first instance (including providing a procedure for determining disputes where one party terminates in accordance with the terms and conditions of the agreement that is challenged by the other), it allows parties to arbitrate a dispute after the Committee's decision. In such circumstances, the Committee's decision will not be binding on the parties or the arbitrator(s). This is a significant step forward by providing the parties with more freedom to have their disputes resolved by their preferred dispute resolution forum.

In addition, the New Commercial Agencies Law introduces the ability for a principal to seek permission to continue to import its goods which are subject to its registered commercial agency agreement in the case of a dispute between the principal and agent, at least on a temporary basis until the ongoing dispute is resolved.

ENTRY CONDITIONS FOR STAFF PERFORMING MAINTENANCE OR REPAIR SERVICES

If you are visiting the UAE to perform repair works, you may need a business visitor visa, depending on the nature and duration of the work, as well as your nationality. Here are some key points:

- **Short-Term Work Visa:** For short-term work such as repairs, a specific short-term work visa or a mission visa may be required. These visas are typically sponsored by the company in the UAE that you are doing the work for. This is important if the repair work is hands-on or technical in nature.
- **Business Visitor Visa:** If your visit is for meetings, discussions, or overseeing repair works rather than physically performing the repairs, a business visitor visa could suffice. Again, sponsorship by a UAE-based entity may be required.
- **Visa-Free Entry:** Some nationalities can enter the UAE without a pre-arranged visa and stay for a limited period (e.g., 30 or 90 days). However, the type of activities you can legally perform on such an entry permit is limited, and hands-on work may not be permitted.
- **Compliance:** Ensure that the visa you obtain aligns with the nature of the work you intend to do. Unauthorized work on a tourist or business visa can lead to penalties.

It's advisable to check with your UAE host for the most accurate guidance based on your specific circumstances.

PRIVATE SECTOR EMIRATISATION AND WORKFORCE NATIONALISATION

Emiratisation, also referred to as workforce nationalisation, is a key element of the UAE's labour market policy aimed at increasing the participation of UAE nationals in the private sector. The programme has been significantly expanded in recent years and imposes mandatory hiring targets on companies operating in the UAE mainland (not in free zones). Since 2023, private sector employers with 50 or more employees have been required to increase the proportion of Emirati employees in their skilled workforce by 1% every six months, with the aim of reaching a 10% quota by the end of 2026. The Ministry of Human Resources and Emiratisation (MOHRE) monitors compliance through the company's digital records, and entities failing to meet the requirements are subject to administrative penalties and financial fines. Non-compliant companies may also face restrictions on the issuance or renewal of work permits.

In addition, starting in 2024, the Emiratisation programme was extended to smaller enterprises. Companies employing between 20 and 49 workers in certain designated sectors, including information technology, financial services, real estate, insurance and administrative services, must hire one Emirati national in 2024 and two Emirati nationals in 2025. These thresholds apply irrespective of the overall size of the company's workforce and are intended to broaden the base of national employment in strategically important industries. MOHRE has issued detailed guidance on the definition of "skilled jobs" that qualify towards the Emiratisation quota, covering roles requiring higher education, technical knowledge or specialised training. Employers must register their Emirati employees with the Ministry's electronic system, and salaries must be paid through the Wage Protection System to ensure transparency.

The policy reflects the UAE government's broader strategy of promoting sustainable employment opportunities for nationals and reducing reliance on expatriate labour. While many companies view Emiratisation as an administrative obligation, the programme is increasingly framed as a long-term investment in building a diversified, competitive and locally integrated workforce. In 2024 and 2025, MOHRE intensified enforcement of Emiratisation targets. Financial penalties were raised for companies that fail to meet their quotas, with fines applied on a per-position shortfall basis and escalating for repeat non-compliance. Compliance with Emiratisation obligations has also become increasingly linked to the issuance of new work permits and access to certain government contracts. The authorities have further signalled that monitoring will expand through digital integration with payroll and visa systems, thereby reducing the scope for non-reporting. These measures underline the government's determination to ensure that Emiratisation targets are not only formal requirements but are actively met in practice.

PROTECTION OF INTELLECTUAL PROPERTY

Trademark

Trademarks are governed by the Federal Decree Law No. 36 of 2021 on Trademarks. A trademark is defined as any distinguished form of names, words, signatures, letters, figures, graphics, logos, titles, hallmarks, seals, pictures, patterns, announcements, packs or any other marks or group of marks, if they were used or intended to be used either to distinguish goods, products or services from whatever sources, or to indicate that certain services, goods or products belong to the owner of the trademark, because of their provision, manufacturing, selection or trading. The voice accompanying a trademark may also be considered as part of the trademark itself.

The Ministry of Economy is the competent authority to register trademarks in the UAE and has a specific user manual available on their website. Any natural or juristic person has the right to register his/its trademark as long as it abides to the provisions of the decree law. A trademark may be registered via

an online application and may be registered for one or more categories by filing an application for one of the categories of the goods or services. The online service enables the registration of a new trademark, whereby the registration application is examined and reviewed to verify that the trademark to be registered is not identical or similar to one previously registered or requested from the Ministry of Economy. Once the trademark is approved, it shall be published in the government gazette and allows for interested third parties to oppose the registration within thirty days of its publication. If no opposition is filed or if the opposition's application is unsuccessful, the trademark shall be registered and a certificate of registration is issued. The certificate of registration shall grant the trademark owner with exclusive rights to use the trademark for the designated goods or services and the protection is granted for ten years and can be renewed indefinitely for successive ten year periods.

In light of the above, trademarks in the UAE require genuine use to maintain the afforded protection. If a registered trademark remains unused for five consecutive years from the date of registration without a valid reason, it may be subject to cancellation. Trademark owners have the right to enforce their rights against any unauthorised use or infringement and may seek legal recourse through remedies that include injunctions, compensation for damages and seizures or destruction of infringing goods.

Additionally, the UAE has been a member of the World Trade Organisation ("**WTO**") since April 1996 and is a signatory to the agreement on Trade-Related Aspects of Intellectual Property Rights ("**TRIPS**"), which sets out the minimum standards for intellectual property protection. The UAE is also a member of several international agreements related to intellectual property which include the Paris Convention for the Protection of Industrial Property and the Madrid Agreement Concerning the International Registration of Marks, which provides opportunities for international protection and streamlines trademark registration procedures.

Copyright

Copyrights are regulated by the Federal Decree Law No. 38 of 2021 on Copyrights and Neighboring Rights, and define intellectual work as any innovative production in the fields of literature, arts or science, of whatever type, manner of expression, significance, or purpose. The following intellectual works are protected under copyright law:

- Books, booklets, articles and other literature
- Computer software and applications, databases and similar works defined in a decision to be issued by the Minister of Economy
- Lectures, speeches, sermons and other works of similar nature
- Plays, musicals and pantomimes
- Musicals accompanied by dialogues and musicals which are not accompanied by dialogue
- Audio and video works or audio-visual works
- Architectural work and architectural plans and drawings
- Drawings, paintings, sculptures, etchings, lithography, screen printing, reliefs and intaglio prints and other similar works of fine art
- Photographic work and the likes
- Works of applied art and plastic art
- Charts, maps, plans, 3-D modelling for geographical and topographical applications and architectural designs etc.
- Derivative works, subject to the protection afforded to the work(s) upon which they are based. The protection shall extend to the title of the work, if created, as well as the creative concept devised for broadcast material.

The decree law also defines the term author/copyright owner as the person who creates the intellectual work, or the person whose name is mentioned thereon or if, upon publication, the intellectual work is attributed to him/her as being the author thereof unless otherwise proven. A natural or juristic person shall also be considered the author, whoever publishes anonymous or pseudonymous intellectual work, or in any other manner, provided that there is no doubt as to the true identity of the author or copyright owner. Otherwise, the publisher or producer of the intellectual work, whether a natural or juristic person

shall be deemed as representing the author in the exercise of his/her rights, until the true identity of the author is recognised. As a matter of fact, copyright protection arises automatically upon the creation of an intellectual work and thus registration is not mandatory for claiming copyright protection. However, in order to maintain evidence of ownership, a person may register their intellectual works via an online application with the Ministry of Economy which is the competent authority in the UAE, similarly to trademarks.

The law provides various protection periods, dependent on the type of intellectual work in question. For instance, authors economic rights and economic rights of authors for joint intellectual works shall be protected throughout their lifetime and for a period of fifty years commencing on the first day of the calendar year following the year in which the author or the last surviving author dies. Whereas the author for intellectual works applied to arts shall expire upon the lapse of twenty-five years and the economic rights pertaining to broadcasting organisations shall be afforded protection for a period of twenty years commencing on the first day of the calendar year following the year in which such intellectual works have been first published or broadcasted.

The decree law provides exclusive economic and moral rights to the author or copyright owner which allows them to control and monitor the use of their intellectual works. However, it is important to note that moral rights are separate from the economic rights afforded by the decree law and may differ depending on the intellectual work itself. Economic rights include the rights to reproduce, distribute, display, perform, and communicate their intellectual works to the public, hence to also have exclusive right to exploit and derive financial benefit from their intellectual works. Whereas Moral rights include the right to be identified as the author of the intellectual work and the right to object to any distortion, modification, or mutilation of the work that could harm the author or copyright owner's reputation. The remedies for infringement include injunctions, compensation for damages, and the seizure of destruction of infringing copies. Depending on the severity of the infringement, the decree law further imposes certain fines and possible imprisonment i.e. selling, renting, or putting into circulation, in any manner, an intellectual work, sound recording, or broadcast programme that is covered by the protection of the decree law, either through any communication network or device(s) without the prior written permission of the author may receive a penalty of imprisonment for period of no less than two months and/or a fine of not less than AED 10,000 and not more than AED 100,000 for the infringement.

Industrial Property

According to Federal Law No. 11 of 2021 Concerning the Regulation and Protection of Industrial Property Rights, the term "industrial property" includes patents, utility certificates, industrial designs, integrated circuits and undisclosed information. The UAE Ministry of Economy's Innovation and Industrial Property Development Department is responsible for registering all industrial property rights stipulated by the law.

Patents

A patent is granted for every new invention arising from an innovative idea or innovative improvement that represents a creative step and is industrially applicable. The eligibility criteria for granting a patent includes: a new invention resulting from an innovative idea or innovative improvement; a creative step; and industrial applicability.

In line with international best practice, a patent is not granted in the inventions and creations of:

- discoveries of new plant or animal species, and biological methods of animal or plant production, except scientific methods of microbiology and microbiological products, as per the executive regulation of the law
- human or animal diagnosis, treatment or surgical methods
- scientific principles, discoveries, theories and mathematical methods
- rules, plans and modalities used in doing business or purely mental activities
- natural materials, except the method used for their extraction or purification

- inventions that violate public order or morals, or harm human life, health, or the environment, when they are used.

A patent is valid for 20 years from the date of application or from the date of international filing.

In recent years, the UAE has placed particular emphasis on strengthening its patent and industrial property regime in line with its strategy to foster innovation and knowledge-based industries. Ministerial Decision No. 112 of 2023 revised the official fees for patent applications, renewals and related procedures, simplifying the process and reducing administrative barriers for applicants. Alongside these technical reforms, the Ministry of Economy launched the “Green Intellectual Property” initiative, a policy roadmap specifically aimed at promoting the registration of environmentally sustainable technologies, renewable energy solutions and climate-resilient innovations. This initiative reflects the government’s recognition that intellectual property is not only a legal instrument but also a lever to drive the adoption of advanced technologies and to support the UAE’s transition towards a green economy.

Further measures introduced in early 2025 expanded the scope of patent protection in areas linked to the circular economy, waste reduction and sustainable manufacturing, ensuring that inventors and companies in these sectors enjoy clearer legal certainty and stronger protection of their rights. These developments highlight a broader trend whereby the UAE is seeking to align its industrial property system with national strategic objectives such as sustainability, technological leadership and international competitiveness.

Utility certificate

A utility certificate is granted for new inventions which are industrially applicable however not creative enough to be granted a patent. A utility certificate is valid for 10 years from the date of application or from the date of international filing.

Industrial Designs

An industrial design is any ornamental or aesthetic three-dimensional or two-dimensional composition that provides a specific design to be used as an industrial or artisanal product. The eligibility criteria for granting industrial designs includes the following: novelty and does not violate public order or morals. An industrial design is valid for 20 years from the date of application or from the date of international filing.

Layout Designs of Integrated Circuits

The layout design of integrated circuits is any product in its final or intermediate form that includes components - at least one of which is an active element - mounted on an insulating material and forms a complete entity with some or all of the connections, aiming to achieve a specific electric function. Such layout design is valid for 10 years either (i) from the date of application or (ii) from the date of first commercial exploitation in the country or abroad, whichever is earlier.

In recent years, and particularly through reforms introduced in 2024 and 2025, the UAE has reinforced its intellectual property framework across patents, trademarks and copyright, modernising procedures, strengthening enforcement, and aligning more closely with international standards. Customs authorities have enhanced border control against counterfeit goods, while copyright enforcement has been expanded to digital platforms, with closer cooperation between regulators, service providers and rights holders.

These measures have boosted registrations, which rose by more than 20% in early 2024 compared to the previous year, and earned the UAE international recognition. Notably, the United States Trade Representative removed the UAE from its Special 301 monitoring list, reflecting the country’s effective enforcement and its progress in protecting rights holders. Taken together, these developments underline the UAE’s commitment to building a future-oriented intellectual property regime that safeguards innovators and creators while supporting its ambition to become a global hub for innovation and high-value industries.

Data Protection Laws

In addition to traditional areas of intellectual property such as trademarks, patents, copyrights, and related rights, the UAE has in recent years developed a comprehensive legislative framework for personal data protection, which has become a cornerstone of the wider legal environment. The Federal Decree-Law No. 45 of 2021 on the Protection of Personal Data (the "**UAE Personal Data Protection Law**" or "**PDPL**"), effective since January 2022, introduced for the first time a federal-level data protection regime in the UAE. Its provisions were further clarified and expanded through Executive Regulations issued in 2023 and updated in 2024, ensuring a practical and enforceable compliance framework for both domestic and international businesses.

The PDPL applies broadly to all entities established in the UAE, as well as to organisations outside the UAE that process personal data relating to individuals residing in the country. The law sets out the key principles for lawful processing, requiring a valid legal basis such as consent, contractual necessity, or legitimate interest, and introduces strong transparency obligations. Individuals are granted enforceable rights, including rights of access, rectification, erasure, restriction of processing, and data portability, thereby aligning the UAE more closely with global data protection standards such as the EU General Data Protection Regulation (GDPR). The law also obliges controllers and processors to adopt appropriate technical and organisational measures to safeguard personal data, including security-by-design principles, risk assessments, breach notification procedures, and, in certain cases, the appointment of a Data Protection Officer (DPO).

The UAE Data Office has been established as the competent national authority to oversee implementation, issue regulatory guidance, and ensure compliance with the PDPL. It has been granted broad supervisory and enforcement powers, including the ability to impose administrative fines. Regulatory scrutiny has increased since the law's enactment, with a particular focus on multinational companies handling sensitive categories of personal data and engaging in cross-border data transfers. The PDPL also provides a framework for international data transfers, requiring adequacy assessments, contractual safeguards, or explicit consent of the data subject to ensure that personal data is not transferred to jurisdictions lacking sufficient protection.

It is important to note that the UAE's financial free zones – the Dubai International Financial Centre (DIFC) and the Abu Dhabi Global Market (ADGM) – are excluded from the scope of the federal PDPL. Each maintains its own stand-alone data protection laws, closely modelled on the GDPR. The DIFC Data Protection Law No. 5 of 2020 and the ADGM Data Protection Regulations 2021 impose similar obligations regarding lawful processing, data subject rights, breach notifications, and international transfers, but are supervised independently by their respective Commissioners of Data Protection. This multi-layered framework requires businesses operating across the mainland and free zones to implement tailored compliance programs, ensuring adherence to multiple overlapping data protection regimes.

Although personal data protection is not an intellectual property right in the classical sense, the PDPL and its free-zone counterparts have become an essential part of the UAE's overall framework for safeguarding intangible assets and individual rights. Together with the reforms in intellectual property and innovation law, these measures reinforce the UAE's status as a modern, globally aligned jurisdiction that is committed to protecting creativity, technological development, and the fundamental rights of individuals in the digital age.

PROCEDURES FOR COLLECTING PAYMENT

The UAE can be a challenging place to do business, especially if one is unfamiliar with banking practices in the region. Payment recovery tends to be slower than in the United States and Europe.

Method of Payments in the UAE

Although cash, and cash-on-delivery, is still popular, the UAE is becoming a card dominated country.

Cheques are still an important payment instrument in the UAE for many transactions, in both small or large denominations such as for real estate transactions.

Electronic fund transfers are also widely used in the UAE. The Central Bank operates the UAE Funds Transfer System (UAEFT) the only Real-time gross settlement (RTGS) system serving retail and large value payments. It also introduced the International Bank Account Numbers (IBAN) system for use by all bank customers in the country in November 2011.

VISA and MasterCard credit and debit cards are widely accepted by businesses and government services. American Express, Diners and Discover are less widely accepted. Various digital payments initiatives have emerged in the last few years (the government's Mobile Wallet, Etisalat Wallet, Beam Wallet, NOL cards, Apple Pay, Google Pay and Samsung Pay). In 2017, the UAE Central Bank issued the "e-Payment Regulation" to facilitate the adoption of digital payments and regulating its infrastructure.

Trade financing has become increasingly common in the UAE. Commercial Letters of Credit are extensively used as a means of payment in overseas trade. According to the commercial transaction rule, there are majorly two types of letter of credit obtainable in the UAE – the Revocable Letter of Credit and the Irrevocable Letter of Credit.

To ease payment of fees for government services, the UAE Government provides multiple payment options. Besides cash payment over the counter, most federal ministries and local entities facilitate electronic payment and mobile payment in a secure cyber environment:

- Abu Dhabi Pay is a digital payment platform within the ecosystem of Abu Dhabi government services. It aims to facilitate hassle-free, secure and a standardised method of online payment for all Abu Dhabi government services through a unified channel.
- DubaiPay app enables service providers and government agencies to offer 24/7 payment facility to their customers.

Most government entities in the UAE have an online channel for payment of their services. A customer can apply to services online and pay for them via the same website or dedicated Emirates' government portal. A customer can pay electricity and water bills, traffic fines, etc. While the UAE Government is going smart, it has introduced several mobile applications for payment of government services. Some of these applications are specialised for payment and others include payment channels integrated into their platforms. By using these applications, customers can pay their bills and service fees from home. All the apps are available on Google Play and Apple Store.

Credit Scoring and Credit Reporting

As per the UAE Federal Law No. (6) of 2010 concerning Credit Information, as amended from time to time, Etihad Credit Bureau is mandated to regularly collect credit information from financial and non-financial institutions in the UAE. Etihad Credit Bureau, a Public Joint Stock Company, which is wholly owned by the UAE Federal Government, aggregates and analyses to calculate credit scores and produce Credit Reports for both companies and individuals, nationals and residents that are available to individuals and companies in the UAE. The Chambers of Commerce of Dubai and Abu Dhabi also offer customized credit reporting to their members.

Collecting Payments

The UAE has a well-developed system for collecting payments. The procedures for collecting payment in the UAE may vary depending on the nature of the transaction, the type of business, and the payment method used. The collection of outstanding payments for projects executed especially by foreign entities in the UAE has become stricter, especially when it comes to working with governmental entities. Payment terms usually include an upfront payment, with the outstanding amount being paid directly upon the delivery of the project. Generally, import of goods into the UAE is received on the basis of an irrevocable letter of credit (L/C), although other arrangements such as open account, cash in advance and documentary collection are also permitted. It is advised that the terms of payment be clearly defined in contracts, with a legal advisor going over the details.

UAE Federal Bankruptcy Law

On 31 October 2023, Federal Law No. 51 of 2023 Promulgating the Financial and Bankruptcy Law (the "**Bankruptcy Law**") was published in the UAE Official Gazette, repealing the prior federal law on bankruptcy while significantly developing the bankruptcy regime in the UAE. The Bankruptcy Law entered into force on 1 May 2024. The Bankruptcy Law introduces important enhancements to the UAE's bankruptcy framework such as the establishment of a dedicated Bankruptcy Court, a new preventive settlement procedure, and increased liability for management.

Companies subject to the provisions of the UAE Commercial Companies Law, any natural persons having the capacity of a trader, and licensed civil companies of a professional nature, are all caught under the Bankruptcy Law. Certain entities are excluded from the scope of the Bankruptcy Law, such as companies established in the Financial Free zones (e.g., the Dubai International Financial Centre) that are subject to special provisions regulating bankruptcy proceedings.

The Bankruptcy Law has clarified and expanded certain definitions, such as "cessation of payments" and "debtor's assets", and introduced new definitions, such as "related party", "ranking of creditors", and "required majority". Exemplary, the definition of debtor's assets now explicitly includes all movable and immovable properties owned by the debtor inside and outside the UAE.

A significant development under the Bankruptcy Law is the establishment of a new Bankruptcy Court with jurisdiction to adjudicate on bankruptcy related matters. Significantly, judgments rendered by the Bankruptcy Court are immediately enforceable as writs of execution, with no requirement to be served. Challenges or stays to enforcement are only possible if the Bankruptcy Court reverses or stays the decision, either sua sponte or upon request by a debtor or creditor, or if the decision is contested in the Court of Appeal.

The Bankruptcy Law replaces preventive compositions with a new "Preventive Settlement" mechanism, which is a court-supervised process aimed at enabling the debtor to continue operating its business and paying off its debts.

The Bankruptcy Law extends potential liability to include not only board members and managers but also anyone responsible for the company's actual management and those overseeing liquidation. If a company is declared bankrupt, the Bankruptcy Court can hold these individuals liable for specified actions committed within two years prior to the company's cessation of payments. If liability is established, they may be required to pay an amount proportional to their errors, which will be used to

repay the company's debts. Importantly, the law imposes a two-year limitation period from the issuance of the bankruptcy declaration for initiating proceedings against these individuals. They can avoid liability by demonstrating that they took all reasonable precautionary measures to mitigate potential losses or by documenting their objections to the relevant actions.

Under the Bankruptcy Law, a debtor must file its preventative settlement or bankruptcy application with the Bankruptcy Department within 60 days of ceasing payments or becoming aware of information indicating it cannot meet its debts as they come due, unless a creditor or regulatory authority has already submitted an application. Once the bankruptcy application is filed, the debtor is prohibited from disposing of its property. Additionally, the Bankruptcy Law allows an ordinary creditor or a group of creditors to initiate bankruptcy proceedings if a debtor defaults on any debt owed to them. The debt must be "unconditional, undisputed, and payable," and the applicant must have notified the debtor of the need to pay the debt, with the debtor failing to repay within 30 days of the notice. Any UAE regulatory authority may also initiate bankruptcy proceedings for any debtor under its supervision, provided the debtor has been notified and 30 days have passed since the notification.

Furthermore, the Bankruptcy Law explicitly permits creditors with secured debts to initiate enforcement proceedings against the secured assets, with the Bankruptcy Court's approval, even if bankruptcy proceedings have already commenced. The sale of these assets will be conducted through the trustee, eliminating the need for separate proceedings.

ENFORCING COMMERCIAL CONTRACTS AND RESOLVING DISPUTES

UAE's Dispute Resolution System

The UAE offers disputing parties a choice of three court systems, operating under distinct jurisdictional regimes, for resolving their disputes by way of litigation. These are the onshore local civil law courts and the offshore courts in the common law Financial Free Zones DIFC and ADGM.

The onshore UAE local courts and offshore free zones offer distinct procedures and processes. The UAE onshore local courts operate under a civil law system and, until very recently, conducted all proceedings in Arabic. English has now been introduced as a secondary language in some courts, though its practical application remains to be seen. The onshore courts follow both federal and local laws, which can differ depending on the Emirate.

In contrast, the offshore courts, such as those in the Dubai International Financial Centre (DIFC) and Abu Dhabi Global Market (ADGM), function under a common law jurisdiction and are independent from the local court system. These courts have established their own laws in certain areas and incorporate the laws of England and Wales to varying extents.

Onshore v offshore litigation

The onshore court system consists of three main degrees within all of the seven Emirates:

- courts of first instance;
- courts of appeal; and
- local courts of cassation for some Emirates or the Federal Supreme Court at the federal level.

Sharjah, Fujairah, Ajman and Umm Al Quwain are part of the federal judicial system, pursuant to which the final level of appeal is to the Federal Supreme Court. Abu Dhabi, Dubai and Ras Al Khaimah have independent judicial systems, pursuant to which the final level of appeal is the courts of cassation within those Emirates.

In some instances, the UAE onshore courts have exclusive jurisdiction that cannot be opted out of, such as in matters of commercial agency, employment, and some real estate matters. Additionally, onshore UAE courts retain jurisdiction over all criminal proceedings.

Under the DIFC court system, there are two major levels of the court: the Court of First Instance and the Court of Appeal. In addition to its primary courts, the DIFC system includes a Small Claims Tribunal and specialized divisions for technology and construction, arbitration, and the digital economy. Decisions made by the Court of Appeal within the DIFC legal system are final and cannot be appealed. The DIFC courts have exclusive jurisdiction over certain matters, such as civil or commercial claims involving the DIFC, its bodies, or establishments; claims arising from contracts finalized or performed within the DIFC; and claims related to transactions conducted within the DIFC. Parties can also choose to 'opt-in' to the jurisdiction of the DIFC courts by mutual agreement.

The ADGM courts also consist of a Court of First Instance and a Court of Appeal. Within the Court of First Instance, there are divisions similar to those in the DIFC courts, including a small claims division and a civil division. The ADGM courts have jurisdiction over disputes involving the ADGM, any ADGM authorities, or ADGM establishments; disputes arising from contracts or transactions entered into or performed, in whole or in part, within the ADGM; and disputes stemming from incidents occurring, in whole or in part, within the ADGM. Additionally, parties can choose to 'opt-in' to the jurisdiction of the ADGM courts by mutual agreement.

Time bars

Before initiating a dispute, it is crucial to be aware of the time-limit provisions under various UAE laws, which vary depending on the nature of the claim. Litigation proceedings generally cannot proceed if the following time-bars have been exceeded:

- non-commercial contracts: 15 years (Article 473 UAE Civil Code);
- commercial contracts: five years (Article 92 UAE Commercial Transactions Law 2022); and
- building contract for defects: 10 years (Article 880 UAE Civil Code).

However, such time-limit provisions may be waived where the courts find that a party has a 'lawful excuse' in respect of non-compliance to the prescribed limitation period (Article 481 UAE Civil Code).

Conversely, the DIFC courts provide shorter limitation periods:

- Breach of contract: six years (Article 123 DIFC Contract Law 2004); and
- Employment disputes: six months (Article 10 DIFC Employment Law 2019).

Similarly, under the ADGM court system, the limitation periods are reflective of English law: this includes six years for breach of contract, and three years for personal injury.

Procedure and practice:

As previously noted, the predominant language in the local onshore courts is Arabic, despite recent changes in some courts, while English is the primary language in the two offshore court systems in DIFC and ADGM. Parties from common law jurisdictions will find many of the procedures in the offshore courts familiar, as these courts follow an adversarial system, allowing for oral arguments and witness examinations. In contrast, the civil onshore system is inquisitorial, with proceedings conducted primarily in writing.

Choice of law:

Although the UAE Civil Code permits parties to agreements to freely determine the governing law, the local onshore courts typically apply UAE law in practice to settle disputes. In contrast, the courts of the DIFC and the ADGM honour the governing law chosen by the parties.

Enforcement of Foreign Judgments:

Onshore

The most effective approach to recognizing and enforcing a foreign judgment hinges on several factors, including the jurisdiction where the judgment originated, the intended enforcement jurisdiction, and asset availability. To begin, the foreign judgment must be recognized by the relevant onshore court before enforcement proceedings can commence. Applications for recognition are submitted directly to the appropriate execution court, typically resulting in a swift ex parte procedure where a decision is typically issued within five working days.

Under the Civil Procedure Law, foreign judgments are categorized as those issued by a foreign state and deemed enforceable in the UAE. Money judgments endorsed by foreign courts can be recognized and enforced onshore pursuant to any applicable treaty with the foreign jurisdiction. In the absence of a treaty, the Civil Procedure Law delineates the substantive law and procedures for enforcing foreign judgments and arbitration awards.

Enforcing decisions from a foreign state in the UAE follows the same criteria for enforcement as in the issuing jurisdiction. Absent a relevant treaty, reciprocity between the UAE and the issuing state is required for recognition and enforcement. Demonstrating reciprocity involves showing that a similar decision from the UAE would be enforceable in the issuing state. Further prerequisites include jurisdictional overlap avoidance, absence of conflict with UAE court judgments or orders, and alignment with public order and morality. Default judgments or decisions made without proper notice are not enforceable, highlighting the importance of correct service. The Civil Procedure Law mandates UAE courts to ensure parties receive proper service and opportunity to appear.

Enforcement under a bilateral treaty follows a distinct process, necessitating a ratification application filed with the Court of First Instance, with enforcement governed by the treaty's terms.

DIFC

The jurisdiction of the DIFC Court of First Instance extends to ratifying foreign judgments, orders, or awards. For enforcement, foreign judgments must meet the common law criteria, being final, enforceable, rendered by a recognized court with jurisdiction, and devoid of any grounds that would render them unenforceable (such as fraud or violation of UAE public policy). Once ratified, the judgment can be enforced onshore through established legal mechanisms between the DIFC court and onshore courts. Even in cases lacking a direct connection with the DIFC, it may still serve as a conduit court for recognizing and enforcing foreign judgments against onshore assets in the UAE.

ADGM

For a foreign judgment to be recognized and enforced by the ADGM courts, reciprocity between the ADGM courts and the foreign court is imperative. This reciprocity can manifest through either a treaty or the Chief Justice's determination of substantial reciprocity of treatment regarding recognition and enforcement of ADGM court judgments in the foreign country. The process for recognition and enforcement involves two stages: an ex parte registration of the foreign judgment followed by enforcement through the Abu Dhabi courts in alignment with relevant Memoranda of Understanding. In contrast to the DIFC court, the ADGM court does not serve as a conduit for enforcing foreign judgments against assets of judgment debtors located in Abu Dhabi.

Alternatives to Litigation

In 2009, the forum for amicable settlement of disputes was created in Dubai to facilitate settlement of lower-value disputes through conciliation. The Center for Amicable Settlement of Disputes provides conciliation services for matters that meet the relevant threshold.

The Federal Law on Mediation facilitates settlement through mediation if provided for in the parties' contract.

The Federal Arbitration Law governs UAE-seated arbitration. The UAE is also signatory to the New York Convention.

Onshore Arbitration

The Federal Arbitration Law establishes the framework for arbitration seated in the UAE, complemented by the Civil Procedure Law, which governs post-arbitration proceedings like ratification, enforcement, and nullification. This creates a strong arbitration regime in the UAE.

In early 2022, the new Dubai International Arbitration Centre (DIAC) Rules were introduced, aiming to streamline arbitration proceedings and enhance efficiency. Other arbitration institutions in the UAE, such as the Abu Dhabi Conciliation and Arbitration Centre and the Sharjah International Commercial Arbitration Centre, have also contributed to the rise in arbitration cases in the country.

The Federal Arbitration Law outlines grounds for challenging arbitration awards, aligning with the UNCITRAL Model Law. These grounds include lack of capacity, procedural irregularities, and discrepancies in the award. Parties have 30 days to challenge an award, after which the judgment creditor can seek ratification and enforcement. Award debtors can appeal a ratification order within 30 days of its issuance. Enforcement of arbitration awards is governed by the Civil Procedure Law, akin to the process for enforcing foreign judgments. Recognition by a relevant UAE court is the initial step for enforcing a foreign arbitration award, followed by the initiation of enforcement measures. The Executive Regulations are in harmony with the New York Convention, indicating a growing pro-enforcement stance in the UAE's evolving jurisprudence.

ADGM and DIFC Arbitration

Arbitration within the DIFC and ADGM is regulated by the DIFC Arbitration Law and the ADGM Arbitration Regulations 2015, respectively. Previously, the DIFC had collaborated with the London Court of International Arbitration (LCIA), operating the DIFC-LCIA Arbitration Centre with rules based on the LCIA Rules. However, the DIFC-LCIA was recently dissolved, with its functions absorbed into DIAC. The new DIAC Arbitration Rules 2022 now apply. The ADGM operates its own ADGM Arbitration Centre and hosts a representative office for the ICC Court Secretariat in Abu Dhabi.

Part 4 of the DIFC Arbitration Law outlines the process for recognizing foreign arbitration awards in DIFC courts, with grounds for refusal modeled on the New York Convention. Typically, an ex parte application is made to the DIFC court using an arbitration claim form. Upon satisfaction of a prima facie valid award, the court issues an order enforcing the award, which must be served on the opposing party. The opposing party then has 14 days to apply to set the order aside. Additionally, the DIFC court can currently serve as a conduit for enforcing foreign awards against onshore assets in Dubai, even without a direct connection to the DIFC.

The ADGM Arbitration Regulations detail procedures for enforcing arbitral awards and grounds for refusal of recognition and enforcement. Unlike the DIFC court, the ADGM court has clarified that it cannot be utilized to enforce a foreign award against assets in Abu Dhabi.

Before its dissolution, parties in the UAE often preferred the DIFC-LCIA due to its perceived accessibility and efficiency. The success of DIAC following the implementation of the new 2022 DIAC Rules remains to be seen, but it represents a positive step toward a modern and effective arbitration regime in Dubai.

Mediation Onshore

The Federal Mediation Law establishes the framework for mediation and outlines the responsibilities of mediators. It encompasses both judicial and non-judicial mediations. Judicial mediations occur when the court directs a dispute to mediation at any stage of the proceedings, either upon the parties' proposal or to implement a mediation agreement. Courts have long promoted mediation through various committees and centers, although its prevalence remains relatively low. However, it is anticipated that mediation will become more prevalent in the future.

DIFC and ADGM Mediation

The DIFC Court Rules mandate the courts to advance the overriding objective by actively managing cases, which includes encouraging parties to utilize alternative dispute resolution (ADR) procedures when deemed appropriate. Part 27 of the DIFC Court Rules specifically addresses ADR, including mediation. Judges have the authority to propose ADR to the parties and may even adjourn proceedings to promote ADR. Failure to engage properly in ADR may result in penalties at the costs stage.

Similarly, the ADGM Court Procedure Rules 2016 stipulate that dispute may be referred to court-annexed mediation either voluntarily by the parties before or after proceedings commence, or by a court order. The court has discretion to issue such an order at any stage, with preference typically given to the first case management conference. The parties' conduct in participating in mediation may be considered at the costs stage.

OVERVIEW OF PUBLIC PROCUREMENT SYSTEM

Federal Government Procurement Law

Federal Decree-Law No. 11 of 2023 on Federal Government Procurement establishes the overarching framework for procuring products and services by UAE government entities. Its primary objectives include fostering integrity, trust, transparency, and competitiveness in procurement processes, while ensuring alignment with global quality standards and sustainable development goals. The law encompasses all procurement and contracting activities of federal entities, such as ministries, authorities, central agencies, and their subsidiaries. Certain entities are exempt from compliance based on their activities and existing special regulations governing their procurements. Effective from December 1, 2023, the law does not apply retroactively to procurement contracts concluded before this date. However, its provisions must be adhered to upon amendment, renewal, or extension of existing contracts.

Advanced Procurement System of the UAE Federal Government

The Digital Procurement Platform ("DPP") represents a comprehensive digitalization initiative for the procurement process within UAE federal entities. Developed by the Ministry of Finance, this platform serves as a centralized system, bringing together both federal entities and registered suppliers onto a single digital platform. Here, all stages of the procurement process, from announcement to bidding, tender follow-ups, purchase order placement, and invoice generation, can be seamlessly completed online. Aligned with the UAE leadership's vision for digital transformation in procurement, the DPP streamlines processes and enhances efficiency across federal entities. Upon acceptance of their registration, suppliers gain access to the platform and can participate in tenders by joining the Federal Supplier Register. Only registered suppliers have visibility into winning bids, as they are automatically integrated within the eProcurement system, ensuring transparency and efficiency throughout the procurement lifecycle.

The following business can register as federal suppliers: Local mainland businesses, International businesses, Free zone companies, SANAA Productive family, National SMEs, and Freelancers.

Procurement on Emirate Level

The government of each Emirate make procurements through their own designated portals;

- [Abu Dhabi Government Procurement Gate](#)
- [Dubai Supply Portal](#)
- [Ras Al Khaimah Vendor Registration](#)

To register, the applicant must be:

- a UAE national, or a business in which a UAE citizen maintains not less than 15 per cent of the company's shares and
 - licensed by the competent authorities.
- [Sharjah eProcurement Portal](#)
 - [Ajman Supplier Registration](#)

SOURCES OF INFORMATION AND REFERENCES

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