Doing Business in the United Arab Emirates

U.S.-U.A.E. Business Council
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About the U.S.-U.A.E. Business Council

The U.S.-U.A.E. Business Council is the premier business organization dedicated to advancing bilateral commercial relations. By leveraging its extensive networks in the U.S. and in the region, the U.S.-U.A.E. Business Council provides unparalleled access to senior decision makers in business and government with the aim of deepening bilateral trade and investment. www.usuaebusiness.org
Message from the President

The U.S.-U.A.E. Business Council’s guide to ‘Doing Business in the United Arab Emirates’ provides American companies interested in expanding their operations in the U.A.E. with the essential information they need to get started. With the publishing of this second iteration, we hope to answer more of your questions and “pull back the curtain” even further on local business structures and customs.

As the regional business hub, the United Arab Emirates has experienced exceptional growth in recent years and consistently strives to reinforce its position as the commercial, cultural, and economic leader in the GCC and beyond. We hope that ‘Doing Business in the United Arab Emirates’ will become a must-read, not only for anyone seeking to set up a new business, but also for companies, universities, hospitals, and institutions of all sizes that are interested in keeping up to date on legal policies and changes in federal and local legislation. We trust that you will find the information contained herein of tremendous value and that it will provide you with a greater understanding of both the business and legal aspects of operating in Abu Dhabi, Dubai, and the Northern Emirates.

As always, I want to especially thank the Business Council’s Board of Directors for providing exceptional leadership. The growth of the U.S.-U.A.E. Business Council and indeed of the U.S.-U.A.E. bilateral relationship is a testament to our Founding Leadership’s hard work and dedication.

As with all our members, partners, and colleagues, we very much look forward to working with you – the reader – and to ensuring your organization’s lasting success and strategic value.

Danny Sebright
President
U.S.-U.A.E. Business Council
Introduction

For the past nine years, the U.A.E. has been the single largest export market for the U.S. in the greater Middle East & North Africa Region. Moreover, as of 2017, the U.A.E. was America’s largest source of foreign investment from the Middle East, and in 2016, the seventh fastest-growing source of foreign direct investment (FDI) in the United States. At a time of regional tension and conflict, the U.A.E. remains an oasis of stability and continues to drive growth and opportunity in remarkable ways.

The dynamic U.S.-U.A.E. bilateral trade and investment relationship is a truly remarkable story, one of which we are so proud to be a part. Since its inception ten years ago, the U.S.-U.A.E. Business Council has become the preeminent organization advocating on behalf of commercial bilateral relations in Washington, D.C. Launched in May 2007 and inaugurated by His Highness Sheikh Mohammed bin Zayed Al Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of the U.A.E. Armed Forces, and His Highness Sheikh Abdullah bin Zayed Al Nahyan, U.A.E. Minister of Foreign Affairs and International Cooperation, membership in the Business Council has grown to nearly 150 American and Emirati companies from across a range of vital commercial sectors, as well as hospitals, universities, and other non-profit institutions.

In addition to organizing first-class programming, such as high-level trade missions, promotional road shows to cities across the U.S., and must-attend events across America and the Emirates, the U.S.-U.A.E. Business Council serves as an important voice on critical policy priorities between the two countries in a variety of fields – including, but not limited to, energy (renewable, nuclear, and oil & gas); aerospace, defense, and security; infrastructure (conventional & green build); media; healthcare; and education.

The U.S.-U.A.E. Business Council is also a platform, not only for speaking as one unified voice on behalf of the business communities in both countries, but also for advocating on behalf of the U.S.-U.A.E. trade and commercial relationship more broadly. Whether helping U.S. companies expand relationships, identifying “win-win” partnerships between U.S. and U.A.E. companies, or assisting U.A.E. companies in investing directly in the United States, the Business Council plays an absolutely critical role.
About the United Arab Emirates

The U.A.E.’s history is rooted in trade and tied to Islam, which came to the region in AD 630. Its location between Europe and the Far East attracted merchants from India and China and made it prized by Europeans, particularly the Portuguese, Dutch, and British.

While Europeans sought control of the coasts, Bedouins made the deserts of Abu Dhabi and Dubai their home. Over time, the town of Abu Dhabi became an important population center.

In the 19th century, the British signed a series of agreements with individual emirates that resulted in the formation of the “Trucial States.” These states agreed not to dispose of their territory or enter into relationships with any government aside from the United Kingdom. In return, the British promised to protect the coast from all aggression by sea or land.

The 19th and early 20th centuries were known for the success of the pearling industry. A large proportion of the local population was semi-nomadic, pearling in the summer and tending date gardens in the winter.
Pearling became the main source of income and employment in the Gulf. However, the global economic depression of the 1920s and 1930s, coupled with the Japanese invention of the cultured pearl, irreparably damaged the industry and U.A.E. economy overall.

**New Beginnings**

The early 1930s marked the start of a new era – one dominated by oil. The first oil companies to be formed in what is now the U.A.E. began conducting geological surveys of the region during this time period. However, it was not until 1962 that the first cargo of crude was exported from Abu Dhabi.

Four years later, in 1966, the late founder of the U.A.E., Sheikh Zayed bin Sultan Al Nahyan (1918-2004), was chosen as Ruler of Abu Dhabi. As ruler, he used ever-growing oil revenues to undertake an expansive development program in the Emirate that included the construction of schools, housing, hospitals, and roads. He also increased contributions to the Trucial States Development Fund, to which Abu Dhabi was the largest donor.

Meanwhile, in Dubai, the late Sheikh Rashid bin Saeed Al Maktoum (1912 – 1990) -- de facto Ruler of Dubai since 1939 and also Vice President and Prime Minister of the U.A.E. after unification -- replaced pearling revenues by developing the shipping industry. In 1969, with the start of oil exports from that Emirate, Sheikh Rashid, like Sheikh Zayed, used oil revenues to improve the quality of life of the people.

In 1968, the United Kingdom announced its intention to withdraw from the Arabian Gulf. In response, Sheikh Zayed acted quickly to unite the emirates and, together with Sheikh Rashid, called for a federation that comprised the Trucial States as well as Qatar and Bahrain. Qatar and Bahrain did not ultimately become part of the U.A.E. during its formation.

On 2 December 1971, the rulers of six emirates (Abu Dhabi, Dubai, Sharjah, Umm al-Quwain, Fujairah, and Ajman) reached an agreement to form the Federation to be known as the U.A.E. The seventh emirate, Ras al-Khaimah, acceded to the Federation the following year.
United Arab Emirates

**Capital:** Abu Dhabi

**Population:** 9.269
1.4 million Emirati Citizens

**Currency:** UAE Dirham (AED)
1 Dirham = 100 Fils
1 Dirham ≈ .27 U.S. Dollars
1 U.S. Dollar ≈ 3.67 Dirham

The Dirham is pegged to the U.S. dollar

**Languages:** Officially Arabic but English is widely used in business circles

**Religion:** Islam
The Government

The U.A.E. is a federation of seven Emirates consisting of Abu Dhabi, Ajman, Dubai, Fujairah, Ras Al-Khaimah, Sharjah, and Umm Al-Quwain, with Abu Dhabi being the capital. His Highness Sheikh Khalifa bin Zayed Al Nahyan is the President of the U.A.E. as well as the Ruler of Abu Dhabi. His Highness Sheikh Mohammad bin Rashid Al Maktoum serves as the Vice President and Prime Minister of the U.A.E. as well as the Ruler of Dubai.

The Economy: An Overview

The U.A.E.’s economy is growing at a rapid pace. According to the World Bank, the U.A.E.’s GDP increased from $104.337 billion in 2000 to $348.743 billion in 2016, coming only second to Saudi Arabia in the GCC.

This impressive GDP growth reflects the rich natural resources of the U.A.E., which holds the seventh-largest proved reserves of oil and natural gas in the world. However, this growth also reflects broader U.A.E. efforts to develop and diversify its economy, as oil exports currently account for just 30 percent of the U.A.E.’s total GDP.

Diversification Creates Trade Opportunities

The U.A.E. has launched an economic diversification and liberalization program to reduce its reliance on oil. This program aims to transform the U.A.E.’s economy to one based on knowledge, technology, and skilled labor. Both federal and individual Emirate governments have invested heavily in sectors such as aluminum production, tourism, aviation, re-export commerce, and telecommunications.

Dubai’s Plan 2021 and Abu Dhabi’s Economic Vision 2030 are guiding the drive towards diversification. Their strategy is to increase investment in multiple sectors, including heavy industry, transportation, petrochemicals, tourism, information technology, telecommunications, renewable energy, aviation and space, and oil and gas services. Much has already been achieved in these fields, especially in satellite and telecommunications, the aviation sector, and renewable energy. Although short-term priorities have been altered to accommodate changing realities, the long-term strategy remains the same.
At the federal level, the U.A.E. is pursuing its 2021 Vision, which aims to place innovation, research, science, and technology at the center of a knowledge-based, highly productive, and competitive economy by the time of the federation’s golden jubilee in 2021.

Tourism has played a large part in the success of the U.A.E.’s economic diversification efforts. Currently, the U.A.E. is leading the region in hotel room construction, in line with the U.A.E.’s goal of becoming a leading tourist destination globally and in preparation for hosting the World Expo in 2020. Dubai Tourism Authority looks to maintain record growth to meet 2020 expected demand projections. Other Emirates are following suit.

The U.A.E.’s two world-class airlines, Etihad and Emirates, as well as constant upgrading of aviation infrastructure, have played a major role in the advancement of the tourism industry and are key contributors to the economy. Dubai, in particular, expects that the aviation industry will contribute 32 per cent to its GDP by 2020.
Looking to **lower** business travel costs?

Etihad Airways offers a host of custom tools and programs to support the travel needs of any business, from special corporate rates, upgrade programs & a corporate miles accrual program (Etihad businessconnect) – all available at your fingertips.

For any further inquiries, please contact us on americacorporate@etihad.ae

From Abu Dhabi to the world  
etihad.com
Why Do Business in the U.A.E.?

Thriving Economy

The U.A.E. has one of the largest, most open, and fastest-growing economies in the MENA region. Only Saudi Arabia’s economy is bigger.

Business-Friendly Regulations

The U.A.E. is ranked 21st in the World Bank’s Doing Business Index. The country ranks first globally for ease of paying taxes and getting electricity and 2nd for ease of acquiring construction permits.

Strategic Location and Connectivity

The U.A.E. is the largest logistics hub in the MENA region. The country’s strategic location also provides access to major regional markets. One-third of the world’s population lives within a four-hour flight.

Security and Good Governance

The U.A.E. has one of the safest working environments in the Middle East. It also fares well in Transparency International’s “Corruption Perceptions Index,” as it is the least corrupt country in the MENA region.

Stable Currency

The U.A.E.’s currency, the dirham, is stable and convertible, as it is pegged to the U.S. dollar. The country does not restrict profit transfer or capital repatriation.

Low Taxes and Free Zones

The U.A.E. does not levy individual income taxes or federal corporate taxes (save for on branches of foreign banks and oil-producing companies). The U.A.E. also hosts a number of free zones that are exempt from other forms of taxation. In addition, numerous double taxation agreements and
bilateral investment treaties are in place to create a hospitable tax environment. The U.A.E. has begun to implement a Value Added Tax on most products and services, and an Excise Tax on tobacco and carbonated beverages. These new taxes help the U.A.E government diversify its revenue streams as it looks to increase investment in education, healthcare, and other government services.

Trade Agreements

The U.A.E. has been a contracting party to the General Agreement on Tariffs and Trade (GATT) since 1994 and a member of the World Trade Organization (WTO) since 1996. It is also a member of the Greater Arab Free-Trade Area (GAFTA), which includes all Gulf Cooperation Council (GCC) states. The U.A.E. concluded Free Trade Agreements with Singapore and the ASEAN Free Trade Area (AFTA) bloc in 2008 and 2009 respectively. It is now working with the GCC’s negotiating team to conclude Free Trade Agreements with the EU, Japan, China, India, Pakistan, Turkey, Australia, Korea, and the Mercosur bloc comprising Brazil, Argentina, Uruguay, and Paraguay. The U.A.E. does not have any free trade agreements with the U.S.

U.S. Commercial Service-U.A.E. Country Guide

In 2016, the U.S. Commercial Service published the U.A.E. Country Commercial Guide as a service to assist U.S. companies operating in the U.A.E. This guide is an excellent resource, providing additional background and detail regarding key factors American companies might consider when evaluating if the U.A.E. is an appropriate market for their product or service.

To view the latest U.A.E. Country Commercial Guide by the U.S. Commercial Service, please visit:

https://2016.export.gov/unitedarabemirates/
Establishing a Business in the U.A.E.

The U.A.E. has a multifaceted regulatory regime when it comes to establishing businesses. In practical terms, businesses can be either licensed through the economic department of one of the Emirates or they can be established in what are known as “free zones.”

Companies licensed through the economic department of an Emirate are entitled to undertake those activities covered by its license within that Emirate. The principal forms of business organization in the U.A.E. that can be licensed through the economic departments of each Emirate are the following:

- Limited Liability Company
- Simple Limited Partnership
- Public Joint Stock Company
- Private Joint Stock Company
- General Partnership

Companies also have the option of establishing a branch of a foreign company within the mainland, forming a representative office, or operating via a commercial agency agreement.

Free zones are separate geographical and jurisdictional areas located within various Emirates, and each has its own licensing regime and regulatory authority. They offer certain advantages and disadvantages to companies:

- Free zones allow for limited liability companies that are 100 percent foreign owned, whereas companies licensed by the economic departments of each Emirate are generally subject to at least a 51 percent U.A.E. ownership requirement.
- Companies established within free zones are restricted by the relevant free zone’s regulations to carrying on business activities within either the free zone itself or outside of the U.A.E.

- Some free zones have a particular focus, such as Dubai Media City’s focus on media-related companies. However, even sector-specific zones incorporate a wide variety of even distantly-related companies.

**Primary Types of Businesses on the Mainland**

According to the U.A.E. Commercial Companies Law, foreign entities seeking to establish a permanent presence on the mainland must have 51 percent of the entity’s shares within the U.A.E. belong to one or more U.A.E. national partners.

Recently, the Cabinet of Ministers of the U.A.E. issued Federal Law No. 18 of 2017, which amends the U.A.E. Commercial Companies Law (Federal Law No. 2 of 2015). This new law empowers the U.A.E. government to relax the U.A.E. ownership requirement for limited liability companies for certain companies and sectors. The new law came into effect on 28 October 2017.

Then, in April 2018, His Excellency Sultan bin Saeed al-Mansouri, U.A.E. Minister of Economy, announced a new investment law allowing 100 percent foreign ownership in select sectors. This law will reportedly be ready by the fourth quarter of 2018. The new law is expected to liberalize a range of sectors such as manufacturing (including pharmaceuticals) and services.

Companies looking to engage in business activities, such as sales of goods and services, can look to one of the following options of permanent establishments on the mainland that are not available within free zones.
<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
<th>Benefits</th>
<th>Limitations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Limited Liability Company (LLC)</td>
<td>Can be formed with 2-50 shareholders</td>
<td>Most popular form of commercial company establishment</td>
<td>Maximum foreign ownership of 49%</td>
</tr>
<tr>
<td></td>
<td>Requires one or more U.A.E. national shareholders with a combined total minimum of 51% U.A.E. ownership</td>
<td>Profit sharing arrangements can be made despite 51% local ownership</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Able to operate within the U.A.E.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Requires a short amount of time to set up</td>
<td></td>
</tr>
<tr>
<td>Simple Limited Partnership</td>
<td>Comprised of one or more general partners liable jointly and severally for the obligations of the company</td>
<td>Offers limited liability to limited partners, at the degree of capital contribution</td>
<td>Limited partner may not participate in management</td>
</tr>
<tr>
<td></td>
<td>Comprised of one or more silent partners not liable for the obligations of the company other than to the extent of their respective shares in the share capital</td>
<td></td>
<td>Limited partner may not have his or her name appear in the partnership</td>
</tr>
<tr>
<td></td>
<td>All general partners MUST be of U.A.E. nationality</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| **Public Joint Stock Company** | **A company whose share capital is divided into equal and negotiable shares**
Can be founded by 5 or more persons
The founders shall subscribe to part of such shares (30% to 70%) while the other shares shall be offered to the public under a public subscription
The issued shared capital of the company shall not be less than AED 30,000,000 | **There are no restrictions on the activities of public companies, but the Securities and Commodities Authority has discretionary power to reject the application of a company.**
Insurance, and/or banking (except branches of foreign banks) activities must be carried out through public companies | **Maximum foreign ownership of 49%, though this restriction does not apply to GCC** |

| **Private Joint Stock Company** | **A company where the number of shareholders is at least 2, but not in excess of 200**
The share capital of the company shall be divided into shares of the same nominal value, to be paid in full without offering any shares for public subscription
The issued shared capital of the company shall not be less than AED 5,000,000 | **Can be converted into public joint stock company** | **Conditions must be met to go public** |
General Partnership

A company that consists of two partners who are natural persons, to be severally and jointly responsible in all their moneys for the obligations of the company Can only be established by U.A.E. nationals

Other Options within the Mainland

Other options worth considering in the mainland include setting up a branch office, having a representative office, or operating via a commercial agency agreement.

As for the first option, a branch office itself is not an independent legal personality, being in the legal sense an extension of its parent company. A branch can undertake all activities of its parent with the exception of trading within the U.A.E. mainland. The branch office may operate as a regular business and commit to contracts and engage in daily business activities that fall within their licensing agreement, which is, in turn, determined by the department of economic development of the Emirate in which they operate.

Notably, when setting up a branch office, a U.A.E. national must be appointed as a Local Service Agent (LSA). The LSA requirement is purely procedural. The LSA has no role, interest, or right in the business, or the assets of the branch. Typically, the LSA’s role is to liaise with government offices so as to open the labor and immigration files for branch employees’ visas. Normally, the LSA is paid an annual fee for providing such services.

Much like a branch office, a representative office also needs an LSA to operate. However, there are greater limitations imposed on its operations. A representative office is allowed to undertake information-gathering activities and the acquisition of projects for the parent company. As a result, representative offices tend to be limited in their number of employees and generally conduct operations such as marketing for the parent company.
A final alternative is to operate via a commercial agency agreement whereby a foreign company enlists an agent to represent them within the U.A.E. The agent must be registered with the Ministry of Economy. Moreover, the law dictates that any commercial agent operating for a foreign company to distribute, sell, or provide goods/services within the U.A.E. do so for a profit or commission. Commercial agents must also be of U.A.E. nationality or alternatively work for a company incorporated in the U.A.E. and owned by U.A.E. nationals.

Mainland LLCs, PSPs, and Side Agreements

The primary impediments for foreign investors establishing limited liability companies (LLC) on the mainland are foreign-ownership restrictions. When establishing an LLC, the law prescribes that at least 51 percent of its shares be registered under a U.A.E. national (be it a natural or legal person).

In practice, Professional Service Providers (PSPs) often act as nominee shareholders, holding the 51 percent of shares on behalf of the foreign investor. Commonly, where such PSPs are used, and the foreign investor is vested with 100 percent beneficial interest in the LLC, the LLC’s memorandum of association will be drafted in such a way as to confer all authorities and powers to operate and manage the LLC on the foreign investor. This includes the power to appoint the board of directors, the general manager, and other officers.

Additional safeguards can be provided on behalf of foreign investors through contracts. These contracts, which are generally referred to as “side agreements,” facilitate a contractual relationship between the parties that safeguards the foreign investor to the maximum extent possible by law.

Through PSPs and side agreements, foreign investors can enjoy the aforementioned advantages of having an LLC in the mainland. Namely, there are no territorial restrictions on business activity and the premises of the office. Furthermore, there is no minimum capital requirement.

Free Zones

Free zones are entities that provide complete solutions in order to facilitate the establishment of corporate entities. Examples of such
solutions include licensing and registration as well as assistance with immigration and labor permits. By providing a business-friendly climate, free zones enable entities access to many required services under a “one stop shop” concept.

Free zones throughout the U.A.E. have their own legal jurisdictions that differ from the mainland. This allows them to register, license, and regulate various corporate entities independently.

When opening a business in the U.A.E., free zones provide an advantage to foreign investors and companies by offering 100 percent foreign ownership without the requirement of a U.A.E. national acting as a local agent. Many free zones also provide a tax-free period of up to 50 years. In addition, free zones do not require customs duties on imported goods that are for the use of the company. There are no restrictions on profit and capital repatriation. Costs to register as an LLC within a free zone vary, depending on the zone.

Although there are many advantages to operating out of a free zone, there are some disadvantages as well. Free zone entities may only conduct trading activities outside the U.A.E., unless a mainland-based commercial agent is appointed. If trade does occur within the mainland, customs duties will be applied.

The following is a list of the largest free zones in the U.A.E. based on the number of companies operating within them:

**Dubai Multi Commodities Centre (DMCC)**

Headquartered in Dubai, DMCC is the world’s most interconnected Free Zone, and the leading trade and enterprise hub for commodities. Whether developing vibrant neighborhoods with world-class property like Jumeirah Lakes Towers and the much-anticipated Uptown Dubai, or delivering high-performance business services, DMCC provides everything its dynamic community needs to live, work, and thrive. Made for Trade, DMCC is proud to sustain and grow Dubai’s position as the place to be for global trade today and long into the future. www.dmcc.ae
Ras Al Khaimah Economic Zone (RAKEZ)

In 2017, RAKEZ was established to oversee and consolidate the specialized parks and clients of both Ras Al Khaimah Free Trade Zone (RAK FTZ) and Ras Al Khaimah Investment Authority (RAKIA). RAKEZ has become known as a favorable investment destination for over 13,000 companies from 100 countries. www.rakez.ae

Jebel Ali Free Zone (JAFZA)

Jafza is one of the world’s leading free trade zones and the region’s most efficient logistics hub, located next to Jebel Ali Port and Al Maktoum International Airport. It accounts for approximately 32 percent of total FDI flow into the country and contributes 21 percent of Dubai’s GDP.

Jafza’s latest offering, “Jafza One,” is located in the heart of the Free Zone and offers businesses the opportunity to be part of the over 7,000-strong network of leading regional and international companies operating within the Free Zone.

With a host of facilities and services, Jafza One offers elegant bespoke offices, ideal for large and corporate headquarters and small startup businesses alike. www.jafza.ae

Sharjah Airport International Free Zone (SAIF-ZONE)

Sharjah’s SAIF ZONE, located in the third-largest emirate of the U.A.E., hosts approximately 4,000 companies. SAIF-ZONE offers its large client base manufacturing facilities, storage, workforce aid, and networking opportunities with world-class companies operating in the region. www.saif-zone.com

Dubai Airport Free Zone (DAFZA)

DAFZA hosts over 1,450 free zone entities. Renowned for its services and logistics center, DAFZA is a high-class facility located in the center of Dubai near the Dubai International Airport, which also allows for express cargo clearance. www.dafz.ae
Companies looking to establish businesses in financial free zones that use internationally recognized common-law courts can consider doing business in the following:

**Dubai International Financial Centre (DIFC)**

The Dubai International Financial Centre (DIFC) is a free zone in Dubai that has its own civil and commercial laws, and its own English-language common-law courts. The DIFC is modeled on international best practice and has been designed to appeal to the international business community. The DIFC was established in 2004 as a federal financial free zone. The Ruler of Dubai and the President of the DIFC have the power to issue laws, rules, and regulations within the DIFC. The DIFC’s three core independent bodies are the DIFC Authority, the Dubai Financial Services Authority, and the DIFC Judicial Authority (DIFC Courts). The currency used in the DIFC is the U.S. dollar. www.difc.ae

**Abu Dhabi Global Market (ADGM)**

Abu Dhabi Global Market ("ADGM"), an international financial center (IFC) located in the capital city of the United Arab Emirates, opened for business on 21 October 2015. Established by UAE Federal Decree, ADGM plays a pivotal role in augmenting Abu Dhabi’s position as a global business and financial hub, connecting the Middle East, Africa, and South Asia and the rest of the world.

Comprising three independent authorities (ADGM Courts, the Financial Services Regulatory Authority and the Registration Authority), ADGM governs Al Maryah Island as the designated financial free zone. As an IFC, ADGM helps financial entities and firms to operate and grow successfully within an international regulatory framework that is based on Common Law. www.adgm.com
A List of Free Zones across the U.A.E.

There are dozens of free zones in the U.A.E., some of the most prominent of which are:

**Abu Dhabi**
- Abu Dhabi Airport Free Zone
- Abu Dhabi Global Market
- Khalifa Industrial Zone Abu Dhabi
- twofour54
- Masdar City Free Zone

**Dubai**
- Dubai Airport Free Zone
- Dubai Design District
- Dubai Healthcare City
- Dubai Industrial City
- Dubai International Academic City
- Dubai International Financial Centre
- Dubai Internet City
- Dubai Knowledge Park
- Dubai Media City
- Dubai Multi Commodities Centre
- Dubai Outsource City
- Dubai Production City
- Dubai Science Park
- Dubai Silicon Oasis
- Dubai South
- Dubai Studio City
- Dubai Textile City
- International Humanitarian City
- Jebel Ali Free Zone (DP World)

**Sharjah**
- Hamriya Free Zone
- Sharjah Airport International Free Zone
- USA Regional Trade Center
Fujairah
Fujairah Creative City
Fujairah Free Zone

Ras Al Khaimah
RAK Maritime City
Ras Al Khaimah Economic Zone (includes RAK FTZ & RAKIA)

Ajman
Ajman Free Zone

Umm Al Quwain
Umm Al Quwain Free Zone

Offshore Companies

Certain free zones, such as Jebel Ali Free Zone and RAK ICC, also offer the option of setting up offshore companies. Although offshore companies are considered as holding companies only and cannot be used for operations, benefits include rapid setup and no minimum share capital requirement. There are also no limits on foreign ownership.
U.A.E. Commercial Law

Commercial Law in the U.A.E. is generally consistent with international commercial law principles, although in some areas it is less developed than in the West. The main law is the U.A.E. Civil Code, which stipulates many general provisions concerning the freedom to contract and the rights and obligations between parties. The law is heavily influenced by French and Egyptian law. Some points to be aware of include:

1. Interest is permissible. It is not forbidden, as is sometimes assumed.

2. Contracts that involve chance (such as gambling) are not allowed, and this may extend to trading in futures and similar products.

3. U.A.E. Courts will award compensation for actual, evidenced, direct loss, and they tend to be conservative. For compensation to be awarded for future loss, the loss needs to be certain rather than probable.

4. Agreements with a local agent are often subject to special rules.

5. The local courts will likely apply U.A.E. law to a contract, even where the parties have agreed to a different law.
JOIN THE WORLD’S #1 FREE ZONE

- 0% Personal and corporate income tax
- 100% Business ownership and capital repatriation
- Strategic Central Dubai location
- Wide range of business sectors and activities
- Start-ups, subsidiaries, branches and rep offices all welcome
- Live, work, and thrive in one community
- Full range of flexible office solutions - freehold property to lease or buy
- One stop shop for all additional products and services
- Full setup online

Join today at www.dmcc.ae
Taxation in the U.A.E.

Tax Regime

The key outlines of the U.A.E.’s Tax Regime are as follows:

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal income tax for U.A.E. Nationals and non-U.A.E. Nationals</td>
<td>0%</td>
</tr>
<tr>
<td>Capital gains tax on individual’s capital gains</td>
<td>0%</td>
</tr>
<tr>
<td>Withholding tax</td>
<td>0%</td>
</tr>
<tr>
<td>Tax on corporate earnings (in practice, generally only oil-producing</td>
<td>&lt;55%</td>
</tr>
<tr>
<td>companies and branches of foreign banks are required to pay this type of</td>
<td></td>
</tr>
<tr>
<td>corporate tax)</td>
<td></td>
</tr>
<tr>
<td>Capital gains tax from real estate</td>
<td>0%</td>
</tr>
<tr>
<td>Income tax on rental income</td>
<td>0%</td>
</tr>
<tr>
<td>Stamp duty on real estate purchases</td>
<td>0%</td>
</tr>
<tr>
<td>Sale registration fee (generally imposed on the transfer of any real</td>
<td>4%</td>
</tr>
<tr>
<td>estate; other tax percentages are applicable on other transactions such</td>
<td></td>
</tr>
<tr>
<td>as Mustaha or Usufruct)</td>
<td></td>
</tr>
<tr>
<td>Municipal property taxes (imposed by various emirates, generally as a</td>
<td>Varies</td>
</tr>
<tr>
<td>percentage of the annual rental value. Separate fees may be payable by</td>
<td></td>
</tr>
<tr>
<td>both tenants and property owners – for example, in Dubai, tenants pay a</td>
<td></td>
</tr>
<tr>
<td>‘housing fee/municipality tax’ of 5 percent of the annual rent, which is</td>
<td></td>
</tr>
<tr>
<td>collected via the Dubai Electricity and Water Authority’s billing</td>
<td></td>
</tr>
<tr>
<td>system)</td>
<td></td>
</tr>
<tr>
<td>Statutory pension contribution (payable by U.A.E. national employees)</td>
<td>5% of</td>
</tr>
<tr>
<td>salary</td>
<td></td>
</tr>
</tbody>
</table>

Value-Added Tax

The U.A.E. implemented a value-added tax (VAT) of five percent on January 1, 2018 (Federal Law No. 8 of 2017 on VAT) on most goods and services. VAT is seen by the U.A.E. federal government as a way to diversify revenue streams away from unpredictable oil revenues.

According to the Ministry of Finance, businesses will be responsible for carefully documenting their income, costs, and associated VAT charges. Registered businesses and traders will charge VAT for all applicable goods
and services to all of their customers at the prevailing rate and incur VAT on applicable goods and services that they buy from suppliers. The difference between the sums is reclaimed or paid to the government.

Below is an overview of VAT treatment on selected industries

<table>
<thead>
<tr>
<th>Education</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Private and public-school education (excluding higher education) and related goods and services provided by education institution</td>
<td>0%</td>
</tr>
<tr>
<td>Higher education provided by institution owned by government or 50% funded by government, and related goods and services</td>
<td>0%</td>
</tr>
<tr>
<td>Education provided by private higher educational institutions, and related goods and services</td>
<td>5%</td>
</tr>
<tr>
<td>Nursery education and pre-school education</td>
<td>0%</td>
</tr>
<tr>
<td>School uniforms</td>
<td>5%</td>
</tr>
<tr>
<td>Stationary</td>
<td>5%</td>
</tr>
<tr>
<td>Electronic equipment (tablets, laptops, etc.)</td>
<td>5%</td>
</tr>
<tr>
<td>Renting of school grounds for events</td>
<td>5%</td>
</tr>
<tr>
<td>After school activities for extra fee</td>
<td>5%</td>
</tr>
<tr>
<td>After school activities supplied by teachers and not for extra charge</td>
<td>0%</td>
</tr>
<tr>
<td>School trips where purpose is educational and within curriculum</td>
<td>0%</td>
</tr>
<tr>
<td>School trips for recreation or not within curriculum</td>
<td>5%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Healthcare</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preventative healthcare services including vaccinations</td>
<td>0%</td>
</tr>
<tr>
<td>Healthcare services aimed at treatment of humans including</td>
<td>0%</td>
</tr>
<tr>
<td>Medical Services and Dental Services</td>
<td></td>
</tr>
<tr>
<td>--------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Other healthcare services that are not for treatment and are not preventative (e.g. elective, cosmetic, etc.)</td>
<td>5%</td>
</tr>
<tr>
<td>Medicines and medical equipment as listed in Cabinet Decision</td>
<td>0%</td>
</tr>
<tr>
<td>Medicines and medical equipment not listed in Cabinet Decision</td>
<td>5%</td>
</tr>
<tr>
<td>Other medical supplies</td>
<td>5%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Oil and Gas</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crude oil and natural gas</td>
<td>0%</td>
</tr>
<tr>
<td>Other oil and gas products including petrol at the pump</td>
<td>5%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Transportation</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic passenger transportation (including flights within U.A.E.)</td>
<td>Exempt</td>
</tr>
<tr>
<td>International transportation of passengers and goods (including intra-GCC)</td>
<td>0%</td>
</tr>
<tr>
<td>Supply of means of transport (air, sea, and land) for the commercial transportation of goods and passengers (over 10 people)</td>
<td>0%</td>
</tr>
<tr>
<td>Supply of goods and services relating to these means of transport and to the transportation of goods and passengers</td>
<td>0%</td>
</tr>
<tr>
<td>Real Estate</td>
<td>VAT Rate</td>
</tr>
<tr>
<td>------------------------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>Sale and rent of commercial buildings (not residential buildings)</td>
<td>5%</td>
</tr>
<tr>
<td>First sale/rent of residential building after completion of construction or conversion</td>
<td>0%</td>
</tr>
<tr>
<td>First sale of charitable building</td>
<td>0%</td>
</tr>
<tr>
<td>Sale/rent of residential buildings subsequent to first supply</td>
<td>Exempt</td>
</tr>
<tr>
<td>Hotels, motels, and serviced accommodation</td>
<td>5%</td>
</tr>
<tr>
<td>Bare land</td>
<td>Exempt</td>
</tr>
<tr>
<td>Land (not bare land)</td>
<td>5%</td>
</tr>
<tr>
<td>UAE citizens building own home</td>
<td>5% (recoverable)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Financial Services</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Margin-based products (products not having an explicit fee, commission, rebate, discount, or similar)</td>
<td>Exempt</td>
</tr>
<tr>
<td>Products with an explicit fee, commission, rebate, discount, or similar</td>
<td>5%</td>
</tr>
<tr>
<td>Interest on forms of lending (including loans, credit cards, finance leasing)</td>
<td>Exempt</td>
</tr>
<tr>
<td>Issue, allotment, or transfer of an equity or debt security</td>
<td>Exempt</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Investment Gold, Silver, and Platinum, Jewelry</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>≥ 99 pure and tradable in global markets</td>
<td>0%</td>
</tr>
<tr>
<td>&lt; 99% pure</td>
<td>5%</td>
</tr>
<tr>
<td>Jewelry</td>
<td>5%</td>
</tr>
<tr>
<td>Insurance and Reinsurance</td>
<td>VAT Rate</td>
</tr>
<tr>
<td>---------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>Insurance and reinsurance (including health, motor, property, etc.)</td>
<td>0%</td>
</tr>
<tr>
<td>Life insurance and life reinsurance</td>
<td>Exempt</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Food &amp; Beverages</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food and beverages</td>
<td>5%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Telecommunications and Electronic Services</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wired and wireless telecommunications and wired electronic services</td>
<td>5%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Government Activities</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sovereign activities which are not in competition with the private sector undertaken by designated government bodies</td>
<td>Considered outside VAT system</td>
</tr>
<tr>
<td>Activities that are not sovereign or are in competition with the private sector</td>
<td>VAT rate dependent on good/service ignoring provider</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Not for Profit Organizations</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Activities of foreign governments, international organizations, diplomatic bodies, and missions acting as such (if not in business in the U.A.E.)</td>
<td>Considered outside VAT system</td>
</tr>
<tr>
<td>Charitable activities undertaken by societies and associations of public welfare which are listed by Cabinet Decision</td>
<td>Considered outside VAT system</td>
</tr>
<tr>
<td>Activities of other not for profit organizations (not listed in Cabinet Decisions) which are not business activities</td>
<td>Considered outside VAT system</td>
</tr>
<tr>
<td>Business activities undertaken by the above organizations</td>
<td>VAT rate dependent on good/service ignoring provider</td>
</tr>
<tr>
<td>Free Zones</td>
<td>VAT Rate</td>
</tr>
<tr>
<td>--------------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Supplies of goods between businesses in designated zones</td>
<td>Considered outside VAT system</td>
</tr>
<tr>
<td>Supplies of services between business in designated zones</td>
<td>VAT rate dependent on service ignoring location</td>
</tr>
<tr>
<td>Supplies of goods and services in non-designated zones</td>
<td>VAT rate dependent on good/service ignoring location</td>
</tr>
<tr>
<td>Supplies on goods and services from mainland to designated zones or</td>
<td>VAT rate dependent on good/service ignoring location</td>
</tr>
<tr>
<td>designated zones or designated zones to mainland</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Export of goods and services outside the GCC implementing states</td>
<td>0%</td>
</tr>
<tr>
<td>Activities undertaken by employees in the course of their employment,</td>
<td>Considered outside the VAT system</td>
</tr>
<tr>
<td>including salaries</td>
<td></td>
</tr>
<tr>
<td>Supplies between members of a single tax group</td>
<td>Considered outside the VAT system</td>
</tr>
<tr>
<td>Any supplies of services or goods not mentioned above (includes any</td>
<td>5%</td>
</tr>
<tr>
<td>items sold in the U.A.E. or services provided)</td>
<td></td>
</tr>
<tr>
<td>Second-hand goods (e.g. used cars sold by retailers), antiques, and</td>
<td>5% of the profit margin</td>
</tr>
<tr>
<td>collectors’ items</td>
<td></td>
</tr>
</tbody>
</table>

The Federal Tax Authority recently published two clarifications related to the implementation of VAT in the U.A.E. The first piece of legislation, Cabinet Decision No. 59 of 2017, outlines which of the existing free trade zones in the U.A.E. are to be designated for VAT purposes. The second piece of legislation, Cabinet Decision No. 56 of 2017, addresses the definition of medicines and medical equipment qualifying for zero-rating for VAT purposes.

Below is a list of designated free zones as per Cabinet Decision No. 59 of 2017.
### Abu Dhabi
- Free Trade Zone of Khalifa Port
- Abu Dhabi Airport Free Zone
- Khalifa Industrial Zone

### Dubai
- Jebel Ali Free Zone
- Dubai Cars and Automotive Zone (DUCAMZ)
- Dubai Textile City
- Free Zone Area in Al Quoz
- Free Zone Area in Al Qusais
- Dubai Aviation City
- Dubai Airport Free Zone

### Sharjah
- Hamriya Free Zone Authority
- Sharjah Airport Free Zone Authority

### Fujairah
- Fujairah Oil Industry Zone (FOIZ)
- Fujairah Free Zone Authority

### Ras Al Khaimah
- RAKEZ
- RAK Maritime City Free Zone

### Ajman
- Ajman Free Zone Authority

### Umm Al Quwain
- Umm Al Quwain Free Zone in Ahmed Bin Rashid Port
- Umm Al Quwain Free Zone on Sheikh Mohammed bin Zayed Road
Excise Tax

The U.A.E. implemented an Excise Tax on October 1, 2017 on select items in the country (Federal Law No. 7 of 2017 on Excise Tax). According to the U.A.E. government, the purpose behind levying the excise tax is to reduce consumption of unhealthy and harmful commodities while also raising revenues for the government that can be spent on beneficial public services.

According to the U.A.E. government portal, businesses that import, produce, or store excisable goods must consider if they must be registered with the Federal Tax Authority and are accountable for filing and paying excise tax.

<table>
<thead>
<tr>
<th>Product</th>
<th>Excise Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carbonated Drinks</td>
<td>50%</td>
</tr>
<tr>
<td>Tobacco Products</td>
<td>100%</td>
</tr>
<tr>
<td>Energy Drinks</td>
<td>100%</td>
</tr>
</tbody>
</table>
VOTED FINANCIAL CENTRE OF THE YEAR 2017
IN MIDDLE EAST AND NORTH AFRICA
FOR 2nd CONSECUTIVE YEAR

First jurisdiction to directly apply common law on commercial and civil matters
Fully digital and fast business setup
Fastest pace of fund creation in the region
Ranked #1 FinTech hub for MENA

ADGM.COM
Labor Law in the U.A.E.

Labor matters in the U.A.E. are governed by Federal Law No. 8 of 1980 Regulating Labor Relations, as amended (“Labor Law”). There are additional labor-related regulations applicable in some U.A.E. free zones, such as the Jebel Ali Free Zone. In addition, the DIFC and ADGM have their own employment regulations and are not subject to the Labor Law.

The Labor Law covers all aspects of the employer-employee relationship, including matters related to employment contracts, restrictions on the employment of juveniles and women, maintenance of records and files, wages, working hours, leave, safety and protection of employees, medical and social care, codes of discipline, termination of employment contracts, end of service benefits, compensation for occupational diseases, labor inspections, penalties and employment-related accidents, injuries and death.

A series of reforms that took effect in January 2016 focus on improving the rights of temporary workers and providing additional oversight of employment agreements, including:

- Improving the transparency of job terms and employment contracts.
- Clearly defining contract terms and how contracts may be broken, making it easier for workers to switch employers.
- Guaranteeing that relations between workers and employers be governed solely by government-monitored work contracts and the labor law.

In April 2018, the U.A.E. Cabinet approved a bill guaranteeing equal pay for men and women. The Law on Equal Wages and Salaries for Men and Women will guarantee impartiality between men and women and ensure a long-term positive social and economic impact on the U.A.E.

The U.A.E. does not allow the formation of trade unions.
Emiratization

Emiratization is a set of procedures initiated by the U.A.E. Government with the goal of including more nationals in the workforce.

These procedures are devoted to reducing reliance on the expatriate workforce, as well as empowering the local population by providing meaningful employment. Currently, Emiratization dictates that companies with over 50 employees must have a minimum of 2 percent of their workforce as Emirati nationals. In financial institutions, Emirati nationals should make up at least 4 percent of the workforce for the banking sector, and 5 percent for the insurance sector.
Regulation in the U.A.E.

In the U.A.E., certain industry sectors are subject to regulation, supervision, and control. Examples of regulators and the activities and industries under their control include:

<table>
<thead>
<tr>
<th>Regulator</th>
<th>Activities Under Control</th>
</tr>
</thead>
<tbody>
<tr>
<td>The U.A.E. Central Bank</td>
<td>Banking, finance, financial services, and some investment activities</td>
</tr>
<tr>
<td>The Ministry of Climate Change &amp; Environment</td>
<td>Environmental protection, waste management, and water management</td>
</tr>
<tr>
<td>The Ministry of Interior, local general police directorate, and local civil defense department</td>
<td>General transport, security-related activities, driving schools, fire equipment, alarm, and security, safety systems, and guarding</td>
</tr>
<tr>
<td>Telecommunications Regulatory Authority</td>
<td>Telecommunication, telecom equipment, and maintenance</td>
</tr>
<tr>
<td>The Insurance Authority</td>
<td>Insurance, insurance consultancy, insurance brokerage, and damage and loss assessors</td>
</tr>
<tr>
<td>The Ministry of Health and Prevention and local health authorities</td>
<td>Medicines, medicinal stores, pharmacies, private medical clinics, scientific offices, medical laboratories, and hospitals</td>
</tr>
<tr>
<td>The local tourism authority</td>
<td>Travel agents, tourism activities, and general services, hotels, and resorts</td>
</tr>
<tr>
<td>The General Civil Aviation Authority, local civil aviation department, and local transport department</td>
<td>Scheduled and non-scheduled operation of flights, ship charter, aircraft charter, and foreign airline company branches</td>
</tr>
<tr>
<td>The local municipality</td>
<td>Civil engineering, architectural consultancy, and construction contracting activities</td>
</tr>
</tbody>
</table>
Regulating Banks and Financial Institutions in the U.A.E.

The U.A.E.’s banking sector has enjoyed substantial growth since the country’s creation. According to the Central Bank, there are currently 22 national banks and 26 foreign banks carrying out various banking activities in the U.A.E., serving a market of approximately 5 million people.

The U.A.E. Central Bank was formed in 1980 and replaced the Currency Board, which was set up in 1973. The establishment of the Central Bank was intended to bring about control and discipline to the U.A.E.’s banking sector and to provide greater control of national and foreign banks operating within the country, in addition to regulating various financial institutions. The Central Bank’s responsibilities include issuing notes and coins; maintaining the convertibility of the dirham; carrying out monetary policy; regulating the banking system; running the payments systems; acting as banker to banks and the government; and managing the government’s reserves.
Drivers of the U.A.E. Economy


U.A.E. Vision 2021


The Vision aims to make the U.A.E. among the best countries in the world by the Golden Jubilee of the Union. In order to translate the Vision into reality, its pillars have been mapped into six national priorities, which represent the key focus sectors of government action in the coming years.

United in Responsibility

Pillar 1: Cohesive Society and Preserved Identity

The U.A.E. Vision 2021 National Agenda strives to preserve a cohesive society proud of its identity and sense of belonging.

Thus, it promotes an inclusive environment that integrates all segments of society while preserving the U.A.E.‘s unique culture, heritage, and traditions and reinforces social and family cohesion.

Furthermore, the National Agenda aims for the U.A.E. to be among the best in the world in the Human Development Index so that its citizens feel proud to belong to the U.A.E. The National Agenda also sets an ambitious plan to increase the U.A.E.’s achievements and medals won in international sport and the Olympic games.

United in Destiny

Pillar 2: Safe Public and Fair Judiciary

The U.A.E. Vision 2021 National Agenda aims for the U.A.E. to be the safest place in the world.
Therefore, it seeks to reinforce its citizens’ sense of security and achieve leading positions in the areas of security, emergency preparedness, reliability of police services, and road safety.

Furthermore, the National Agenda reinforces the importance of a fair and active legal system that guarantees the rights of individuals and businesses, and makes the U.A.E.’s judicial system among the most efficient in the world.

**United in Knowledge**

**Pillar 3: Competitive Knowledge Economy**

The global economy will witness significant economic changes in the coming years and the U.A.E. Vision 2021 National Agenda aims for the U.A.E. to be at its heart.

As a result, it focuses on the U.A.E. becoming the economic, touristic, and commercial capital for more than two billion people by transitioning to a knowledge-based economy, promoting innovation and research and development, strengthening the regulatory framework for key sectors, and encouraging high value-adding sectors. These will improve the country’s business environment and increase its attractiveness to foreign investment.

The National Agenda also aims for the U.A.E. to be among the best in the world in entrepreneurship as this plays a key role in unlocking the potential of nationals and enables them to be a driving force of the U.A.E.’s economic development through small and medium enterprises in the private sector. Furthermore, the Agenda strives to instill an entrepreneurial culture in schools and universities to foster generations endowed with leadership, creativity, responsibility, and ambition. This will allow the U.A.E. to be among the best in the world in ease of doing business, innovation, entrepreneurship, and R&D indicators.

Moreover, the government aims not only to achieve leading positions in global reports, but to also provide a good life for its citizens. Therefore, the National Agenda seeks to place the U.A.E. among the top countries in the
world in income per capita and ensure high levels of national participation in the private sector workforce.

United in Prosperity

**Pillar 4: First-Rate Education System**

Education is a fundamental element for the development of a nation and the best investment in its youth.

For that reason, the U.A.E. Vision 2021 National Agenda emphasizes the development of a first-rate education system, which will require a complete transformation of the current education system and teaching methods. The National Agenda aims for all schools, universities, and students to be equipped with Smart systems and devices as a basis for all teaching methods, projects, and research.

There will also be significant investments to promote and reinforce enrollment in preschools as this plays an important role in shaping children’s personalities and their future.

Furthermore, the National Agenda has set as a target that the country’s students rank among the best in the world in reading, mathematics, and science exams, and to have a strong knowledge of the Arabic language. Moreover, the Agenda will aim to elevate the rate of graduation from secondary schools to international standards and for all schools to have exceptional leadership and internationally accredited teaching staff.

**Pillar 5: World-Class Healthcare**

Since success requires an open mind and healthy body, the U.A.E. Vision 2021 National Agenda aims to achieve a world-class healthcare system.

The Government is working in collaboration with all health authorities in the country to have all public and private hospitals accredited according to clear national and international quality standards of medical services and staff.

Furthermore, the National Agenda emphasizes the importance of preventive medicine and seeks to reduce cancer and lifestyle-related
diseases such as diabetes and cardiovascular diseases to ensure a longer, healthy life for citizens. In addition, the Agenda aims to reduce the prevalence of smoking and increase the healthcare system’s readiness to deal with epidemics and health risks. This will result in the U.A.E. becoming among the best countries in the world in terms of quality of healthcare.

**Pillar 6: Sustainable Environment and Infrastructure**

The U.A.E. Government wants to ensure sustainable development while preserving the environment and achieve an appropriate balance between economic and social development.

To do that, the U.A.E. Vision 2021 National Agenda focuses on improving the quality of air, preserving water resources, increasing the contribution of clean energy, and implementing green growth plans.

Also, the National Agenda highlights the importance of infrastructure and aims for the U.A.E. to be among the best in the world in the quality of airports, ports, road infrastructure, and electricity. Leading telecommunications infrastructure will allow the U.A.E. to become a forerunner in the provision of Smart services.

Finally, seeking to further improve the quality of life of its citizens, the Agenda has set a target to provide suitable housing for eligible U.A.E. nationals within a record timeframe.
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Hello Tomorrow
Abu Dhabi Economic Vision 2030

In 2006, His Highness Sheikh Mohammed bin Zayed Al Nahyan, Crown Prince of Abu Dhabi and Chairman of the Executive Council, mandated the General Secretariat of the Executive Council, the Abu Dhabi Council for Economic Development, and the Department of Planning and Economy to develop a long-term economic vision for the Emirate. This mandate was given in order to deliver upon the vision of His Highness Sheikh Khalifa bin Zayed Al Nahyan, President of the U.A.E. and Ruler of Abu Dhabi, for the ongoing economic success of the Emirate.

The Abu Dhabi Economic Vision’s objective is to guide the economic development of the Emirate through the establishment of a common framework synchronizing all policies and plans with the support and involvement of the private sector in its execution.

The initiative built upon the foundations set by the Abu Dhabi Policy Agenda 2007/2008 and was produced by a taskforce joining stakeholders from the public and private sector. The two main goals assigned to the taskforce included:

- To assess the key enablers for economic growth.
- To formulate a comprehensive long-term economic vision, with definitive goals guiding the progression of the Abu Dhabi economy through to the year 2030.

Through this initiative, the government of Abu Dhabi identified nine pillars that will form the architecture of the Emirate’s social, political, and economic future:

- A large, empowered private sector
- A sustainable knowledge-based economy
- An optimal, transparent regulatory environment
- A continuation of strong and diverse international relationships
- The optimization of the Emirate’s resources
• Premium education, healthcare, and infrastructure assets

• Complete international and domestic security

• Maintaining Abu Dhabi’s values, culture, and heritage

• A significant and ongoing contribution to the federation of the U.A.E.

These pillars will be strengthened and developed through focusing on economic development, social and human resources development, infrastructure development and environmental sustainability, and optimization of government operations.

Expo 2020

In November 2013, the United Arab Emirates won the right to host the World Expo in Dubai in 2020. This will be the first time that the World Expo is staged anywhere in the Middle East, Africa or South Asia.

Since the first Great Fair of 1851, World Expos have continued to be one of the largest and most enduring global mega-events. Lasting six months, World Expos attract millions of visitors who explore and discover pavilions, exhibits, and cultural events staged by hundreds of participants including nations, international organizations, and businesses.

Dubai’s World Expo is held under the theme of “Connecting Minds, Creating the Future,” echoing the powerful spirit of partnership and cooperation that has driven the U.A.E.’s success in pioneering new paths of development and innovation. Through this theme, Expo 2020 Dubai will serve as a catalyst -- connecting minds from around the world and inspiring participants to mobilize around shared challenges. Expo 2020 Dubai will comprise unprecedented global scope, highlighted by the sub-themes of Opportunity, Mobility, and Sustainability.

Expo 2020 Dubai is expected to attract 25 million visitors, 70 percent of whom will be from outside the U.A.E. -- the first Expo in which the majority of visitors will stem from beyond the host-nation’s borders. Running from 20 October 2020 through 10 April 2021, the Expo will launch the country’s
Golden Jubilee (fiftieth anniversary) celebrations and serve as a springboard to inaugurate a progressive and sustainable vision for the coming decades.

Opportunity

- There is a growing need for new, universal models for sustainable economic development and financial stability.

- This need is more pronounced in the aftermath of the global financial crisis and as more emerging nations join the global economy.

- Expo 2020 Dubai seeks to harness new models for the flow of financial and intellectual capital to foster entrepreneurship and innovation.

Opportunity is the lifeblood of development, enabling individuals and communities to shape their priorities and to seek new means of fulfilling their social and economic potential. Innovations in physical and virtual connectivity offer new options for learning, mutual understanding, education, and collaboration. Exploring the role of smart cities as hubs of opportunity allows the creation of new paths to social and economic development. Whether the aim is to meet the most basic of needs – food, health, shelter, and work – or to pioneer breakthroughs in science and technology, opportunity will flourish in places that can nurture talent, exploit collaboration, and embrace innovation.

The creation of new opportunities for economic development will increasingly require cross-sector partnerships to create environments where entrepreneurship can thrive and where all citizens are able to pursue opportunities that safeguard their livelihoods, guided by policies that are transparent, efficient, and fair.

The core aim of Expo 2020 Dubai is to bring a global audience together to foster innovation and partnership to connect minds and create the future. Dubai, as a city, thrives on such collaborations and partnerships. It has been an integral part of its history and Expo 2020 Dubai will be a significant milestone in forming new partnerships that will build on the future.
Mobility

- Efficient logistics and transportation systems are the lifeline that connects people, goods, and services around the world.

- Mobility affects our cities, how we travel, how goods are shipped, and how effectively humanitarian aid can be delivered.

- As the world’s markets continue to grow and interact, new sources of innovation are required to create more integrated solutions.

- By 2050, it is expected that air transport alone will account for 16 billion passengers and 400 million tons of freight, a number equivalent to transporting two Burj Khalifas or 108 Eiffel Towers every day.

- The invention of the standardized shipping container transformed the economics of transport, reducing freight unloading costs by 90 percent.

Physical mobility has always provided new opportunities to develop and enrich peoples’ lives and this sub-theme ultimately aims to highlight partnerships that will enhance the physical flow of people and goods through smart, safe, and robust systems for logistics and transportation in the future.

The U.A.E. is already a significant trade, commercial, and service hub between East and West. At Expo 2020, Dubai aims to showcase how its focus on efficient logistics and transportation systems will help create the relationships that will define and support the country’s future.

Sustainability

In today’s ever-growing world, significant innovation in the production, delivery, and consumption of water and energy is vital to our collective future.
Improving access to these precious natural resources through responsible conservation and effective management – as well as embracing a culture of sustainability – are important goals for developed and developing nations alike.

Forging new partnerships to create lasting sources of energy and water can address many of these issues and this sub-theme highlights the crucial role that such partnerships have in improving access to energy and water and planning for resource scarcity through conservation and effective management of new and existing resources.

Expo 2020 Dubai will be a monument to the Green Economy and a landmark in sustainable development and will contribute to the legacy of the Bureau International des Expositions (BIE) as one of the most sustainable Expos in history.

**Dubai Plan 2021**

Dubai Plan 2021 builds upon the success of the Dubai Strategic Plan 2015, which established the city’s first documented long-term strategy. Dubai Strategic Plan 2015 sought to prioritize five principal areas including: economic development; social development; security, justice & safety; infrastructure, land, and environment; and government excellence.

Dubai Plan 2021 aims to reinforce Dubai’s position as a global center and destination for key industries and sectors. The plan comprises 660 key performance indicators designed to measure achievement within the goals of the Plan and in-line with the U.A.E.’s national agenda and the country’s goal to be first in all fields.

Dubai Plan 2021 is divided into six themes, each highlighting a group of strategic developmental goals for Dubai:

- A city of happy, creative, & empowered people
- An inclusive and cohesive society
- The preferred place to live, work, & visit
- A smart sustainable city
• A pivotal hub in the global economy

• A pioneering and excellent government

Appendices

U.A.E. Government Overview

Under the U.A.E. system of government, a body known as the Supreme Council of Rulers, which consists of the rulers of the seven Emirates, is the top policy-making body, charged with planning and ratifying federal laws. The Supreme Council also elects the President and Vice President of the U.A.E. from its membership for renewable five-year terms. The President serves as the head of the Supreme Council.

The U.A.E. Prime Minister is appointed by the President and approved by the Supreme Council. He or she then appoints a Council of Ministers, or Cabinet, to oversee the development and implementation of federal policy across all portfolios of government.

In addition to the Supreme Council and the Council of Ministers, a 40-member parliament known as the Federal National Council (FNC) also examines proposed new legislation and provides advice to the U.A.E. Cabinet, as required. The FNC is empowered to call and question Ministers in regard to their own performance, providing an additional degree of accountability to the system.

Significant reforms to open up U.A.E. decision-making were made in December 2006, with the first indirect election of FNC members. Under these reforms, individual Rulers selected an electoral college whose members totaled at least 300 times the number of FNC members held by that Emirate. Previously, all FNC members were appointed by the Rulers of each Emirate.

The FNC has continued to evolve since then. In November 2008, the terms for FNC members were extended from two to four years, which is more consistent with other parliaments in the world. In addition, it was determined that the government would report to the FNC about proposed
international treaties and agreements, and those agreements would be discussed by the FNC before their ratification.

The U.A.E. has also continued to expand the number of citizens involved in FNC elections. In 2015, the National Election Commission announced that 224,279 Emiratis would be able to cast their votes that October, up 66 percent from the previous election, which saw the number of registered voters at 135,308. The members of each college would elect half of the FNC members, while the other half would continue to be appointed by each Ruler.

Future initiatives are expected to expand the size of the FNC and strengthen the interaction between it and the Council of Ministers, so as to further improve the efficiency, accountability, and participatory nature of governance in the U.A.E.

Historically, the political environment of the U.A.E. has been characterized by great affection for the country’s leadership and institutions of government. This is largely in response to the rapid growth and development the U.A.E. has experienced under their guidance in recent decades.

Federal Institutions

Pursuant to the Constitution, the framework of the Federal Union consists of: (i) the Federal Supreme Council; (ii) the President and Vice President; (iii) the Council of Ministers; (iv) the National Assembly (also known as the Federal National Council); and (v) the Judiciary.

Federal Supreme Council

- Highest decision-making council
- Consists of Rulers of each Emirate; each Ruler (or his deputy) has a single, equal vote on Supreme Council deliberations
- Maintains broad authority over federal policy and legislative matters within the jurisdiction of the Federal Union
- Has established by-laws and governing procedures;
• Makes decisions
  
  o By agreement of 5-member Emirates (which must include Abu Dhabi and Dubai) with respect to substantive matters; or

  o By a simple majority vote on procedural matters

• Elects President and Vice President from amongst its members

**President & Vice President**

• President:
  
  o Heads the Federal Supreme Council

  o Appoints the Prime Minister of the U.A.E.

• Vice President:
  
  o Assumes all authorities granted to the President during his absence

Article 52 of the Constitution specifies the terms of the presidency and vice presidency as five calendar years, renewable. Article 54 of the Constitution lists the powers of the U.A.E. President.

**The Cabinet (The Council of Ministers)**

• The executive branch of the Federation

• Consists of the Prime Minister, his deputy, and various other ministers with specific portfolios

• Handles the execution of all internal and external affairs related to the Federation

• Responsible for initiating drafts of Federal laws, decrees, regulations, and decisions
• Supervises the execution of Federal laws, decrees, regulations, and decisions

• Makes decisions by simple majority vote, with the vote of the Prime Minister prevailing in the case of a tie

**Federal National Council**

• Comprises 40 members:
  
  o 8 seats from each of the Emirates of Abu Dhabi and Dubai
  
  o 6 seats from each of the Emirates of Sharjah and Ras Al Khaimah
  
  o 4 seats from each of the Emirates of Ajman, Umm Al Quwain, and Fujairah
  
  o Half of the members of the FNC are elected by the people, while the other half are appointed by the Rulers of the individual emirates

**Judiciary**

• Comprises the Federal Supreme Court, Federal First Instance Courts, and Federal Appeals Courts

• Enjoys independence

**Federal Supreme Court**

• The highest federal judicial authority

• Its decisions are final and binding upon all local and lower federal courts

• Key functions are to:
Look into various disputes among members of the U.A.E. Federation, or between one or more emirates and the Federal Government

Examine the constitutionality of federal and other laws and legislations

Resolve conflicts of jurisdiction between the federal and local judicial authorities in the country, or conflicts of jurisdiction between the judicial authority in one emirate and another

Interpret the provisions of the Constitution

Look into crimes and issues that directly affect the common benefit of the Federation

Local Authorities

- Each Emirate of the U.A.E. handles all authorities that are not assigned by the Constitution to the Federation

- All member emirates strive to coordinate their legislatures in all areas for standardization purposes

Government of the Future

The U.A.E. Federal Government underwent major structural changes in 2016. Several federal ministries, authorities, and institutions were retired or merged.

U.A.E. Prime Minister Sheikh Mohammed bin Rashid Al Maktoum introduced these changes to prepare the U.A.E.’s leadership for the challenges of the future with the strategic goal of happiness amongst the people of the U.A.E.
Highlights of the structural changes were:

- Introducing the post of Minister of State for Happiness, whose primary mission is to harmonize all government plans, programs, and policies to achieve a happier society.

- Merging the Ministries of Education and Higher Education with two Ministers of State in support.

- Creating the Emirates Schools Establishment to manage public schools as an autonomous, semi-independent authority.

- Merging the Marriage Fund into the Ministry of Social Affairs and placing nurseries under the Ministry of Education.

- Establishing a Higher Education and Human Resources Council to restructure the development of human resources.

- Establishing an independent entity to oversee public hospitals.

- Renaming the Ministry of Health as the Ministry of Health and Prevention; mandating the renamed Ministry to focus on the prevention of diseases in addition to the regulation of the health sector.

- Integrating the National HR Development and Employment Authority into the Ministry of Labor.
• Renaming the Ministry of Labor as the Ministry of Human Resources and Emiratization

• Renaming the Ministry of Social Affairs as the Ministry of Community Development

• Renaming the Ministry of Culture as the Ministry of Culture and Knowledge Development; mandating the renamed Ministry to focus on content and protection of the Arabic language and the development of knowledge

• Renaming the Ministry of Environment and Water as the Ministry of Climate Change and Environment

• Attaching the National Council for Tourism & Antiquities to the Ministry of Economy

• Introducing the post of Minister of State for Tolerance to establish tolerance as a fundamental value of U.A.E. society

• Establishing the U.A.E. Council of Scientists as an advisory body, which will include leading researchers and academics; mandating the Council to review national policy for science, technology, and innovation to develop a new generation of scientists

• Renaming the Ministry of Cabinet Affairs as the Ministry of Cabinet Affairs and Future; tasking the renamed Ministry with devising future strategies

• Establishing a Council of Youth to be chaired by a woman Minister of State for Youth whose age is no more than 22 years; giving the Council an elite group of young men and women to serve as advisors to the government

• Expanding the role of the Ministry of Foreign Affairs to include supervising the U.A.E.’s foreign aid, with two Ministers of State overseeing foreign aid

In 2017, H.H. Sheikh Mohammed bin Rashid Al Maktoum announced another cabinet reshuffle. These ministerial changes followed the U.A.E.
Government meetings and the launch of the U.A.E. Centennial 2071 Plan. Notably, it included the appointment of a Minister of State for Artificial Intelligence.

Federal System’s Civil Courts

The federal system comprises the Court of First Instance and a two-tier appeal system. Each Emirate has its own Court of First Instance and Court of Appeal. The country’s lone Federal Supreme Court is located in Abu Dhabi and accepts appeals from all the Emirates. Dubai, Ras Al Khaimah, and Abu Dhabi have their own Court of Cassation.

The Civil Courts have exclusive jurisdiction over civil, commercial, banking, insurance, property, labor, and maritime matters. The Court of First Instance hears claims with a value not exceeding AED 100,000 sitting with a single judge. Claims of over AED 100,000 (including claims for an undetermined amount) are heard by a panel of three judges. Judgments can be appealed unless the amount in dispute is less than AED 20,000.

The Court of Appeal is the second stage in the judicial process and hears appeals on matters of fact and law from the Court of First Instance. Matters can be challenged before the Court of Appeal against all types of court rulings, including penal, civil, and personal status. The Court of Appeal sits as a panel of three judges irrespective of the amount of the claim.

The Federal Supreme Court and the Court of Cassation are the final courts of appeal and only hear disputes on matters of law. An appeal can be filed before the higher courts from the Court of Appeal if the value of the claim is in excess of AED 200,000 or is undetermined at the time of filing the appeal. The Court of Cassation has a panel of five judges and judgments are given by majority decisions.

The Constitution of the U.A.E. provides that each Emirate can decide whether to use the Federal (Union) courts or set up its own judicial system, as have the Emirates of Abu Dhabi, Dubai, and Ras Al Khaimah. Under the Constitution, only a small number of criminal matters are specifically reserved to the Federal courts, so in Abu Dhabi, Dubai, and Ras Al Khaimah the Federal courts only have jurisdiction over those criminal matters. In Sharjah, all matters are heard by the Federal courts except for family and
criminal matters (other than those reserved to the Federal Courts), which are heard by local Shariah courts.

Arbitration in the U.A.E.

The U.A.E. recognizes the importance of arbitration as an alternative to litigation and has demonstrated to the international community that it is supportive of this procedure. The U.A.E.’s accession in 2006 to the New York Convention of 1958 was a significant step in demonstrating the U.A.E.’s commitment along these lines to foreign investors and the international community. The New York Convention lays down conditions for the recognition and enforcement of foreign arbitration awards in the territories of its member states. Thus an arbitration award issued in the U.A.E. became directly enforceable in the territory of another member state and an award from any other member state (such as the U.S.) became directly enforceable in the U.A.E.

There are multiple arbitral institutions in the U.A.E. The most prominent arbitration institutions are the Dubai International Arbitration Centre (DIAC); the Dubai International Financial Centre – London Court of International Arbitration (DIFC-LCIA); the Abu Dhabi Commercial Conciliation and Arbitration Centre (ADCCAC); and the Abu Dhabi Global Market Courts (ADGM Courts).

Arbitration proceedings in the U.A.E. are governed by Articles 203 to 218 of the Federal Civil Procedural Law. The arbitration agreement must be evidenced in writing. Arbitration proceedings are generally commenced by filing a request for arbitration with the competent arbitration institution or, in non-institutional proceedings, by serving a notice of arbitration upon the prospective respondent. The award has to be rendered within six months from the date of the first hearing, though this can be extended by agreement of the parties.

Arbitration awards are final and binding and cannot be appealed. However, as in any country, an award may be challenged on grounds of procedural irregularity. In order to challenge an award, the award debtor has to commence ordinary court proceedings before a competent U.A.E. court of first instance, whose judgment on the challenge may subsequently be appealed to the Court of Appeal and Court of Cassation.
In contrast with the wider U.A.E., the DIFC and ADGM free zones have their own arbitration law, both of which are comprehensive and based on the widely used UNCITRAL Model Law.

On February 27, 2018, the U.A.E. Federal National Council approved a draft Federal Arbitration Law, which, when enforced, will only be applicable to mainland U.A.E. Although the content of this draft law is yet to be confirmed, there is an understanding that the draft aligns with the UNCITRAL Model Law with some regional variation. Once enforced, this law will replace articles 203 to 218 of Chapter 3 of the UAE Civil Procedural Law.

This new law promises to boost the U.A.E.’s international reputation, reassuring investors and strengthening the judicial system by providing individuals with the opportunity to appoint their own arbitrator, their own venue, and the law that is applicable to their transaction.

**International Organizations and Treaties**

The U.A.E. is a member of numerous regional and international organizations, including the Arab League, the Gulf Cooperation Council, and the United Nations. In 1986, the U.A.E. joined INTERPOL (the International Criminal Police Organization), pursuant to Federal Decree 90 of 1986. The U.A.E. is also a party to certain regional multilateral conventions on the enforcement and recognition of judgments and arbitral awards, such as the Convention on the Judicial Co-operation between the States of the Arab League signed in Riyadh in 1983 (the ‘Riyadh Convention’). The U.A.E. is party to more than 40 bilateral legal and judicial co-operation treaties with other countries.
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U.S.-U.A.E. Economic Relationship

The United States and the U.A.E. enjoy a robust trade and investment relationship, much of which has no direct relationship to U.A.E. oil exports. This is one of the fastest-growing U.S. economic partnerships, both in the Gulf region and throughout the world.

The U.A.E. has one of the most open economies in the world. Moreover, its dynamic economic partnership with the U.S. is reflective of the U.A.E.’s role as a regional leader in terms of economic reform, openness to international trade and investment, and political stability.

In 2012, the U.A.E. and the U.S. partnered to form an Economic Policy Dialogue (EPD) to serve as an institutional platform for initiating bilateral policy dialogues and resolving potential disputes. Formed at the behest and with the cooperation of the U.S.-U.A.E. Business Council, the EPD is intended to strengthen the economic, trade, and commercial relationships between the two countries.

High-Value Trade

The volume of U.S. exports to the U.A.E. in recent years has grown dramatically. This growth is likely to continue and reflects the U.A.E.’s increasingly diversified economy and leadership as a modernizing influence in the Arab world. As a result, in 2017, the U.A.E. represented America’s single largest export market in the Middle East for the ninth-straight year, receiving more than $20 billion in U.S. exports.

That same year, the U.S. and U.A.E. shared $24.328 billion in overall trade. Moreover, the U.A.E. had trade relations with every state in the U.S., as well as the District of Columbia, Puerto Rico, and the Virgin Islands.
THE TOP TEN U.S. STATES EXPORTING TO THE U.A.E. IN 2017

- Washington
- Texas
- New York
- California
- Florida
- New Jersey
- Georgia
- Ohio
- Arizona
- Illinois

Expenditure:
- $0
- $500,000,000
- $1,000,000,000
- $1,500,000,000
- $2,000,000,000
- $2,500,000,000
- $3,000,000,000
- $3,500,000,000
- $4,000,000,000
- $4,500,000,000
THE TOP TEN U.S. EXPORTS TO THE U.A.E. IN 2017
High-Value Investment

The economic relationship between the U.A.E. and the U.S. is also anchored by significant bilateral investment.

According to Select USA, the U.S. government-wide program led by the U.S. Department of Commerce, the total stock of FDI from the United Arab Emirates in the United States stood at $26.3 billion in 2016. Meanwhile, the total stock of FDI from the United States to the U.A.E. amounted to $13.366 billion.

The top six industry sectors for U.A.E. FDI in the U.S. are:

1. Financial Services
2. Transportation
3. Consumer Products
4. Communications
5. Hotels & Tourism
6. Metals

Abu Dhabi’s Mubadala Investment Company recently announced a multi-billion-dollar spending plan to expand its investments in U.S. technology companies. In October 2017, Mubadala opened an office in San Francisco to manage a $15 billion commitment to SoftBank Group’s Vision Fund. The investment company also said it plans to invest another $1 billion into GLOBALFOUNDRIES, which is a wholly owned subsidiary and one of the world’s largest fabricators of semiconductors.

Mubadala is not alone among U.A.E. companies in its U.S. investments. Emirati company TAQA has invested in the 205.5-megawatt Lakefield wind project in Jackson County, Minnesota. When operational, the field will produce enough sustainable energy to power over 60,000 homes.

Meanwhile, the Abu Dhabi Investment Authority (ADIA) acquired an 11 percent share in the Hyatt Hotels Group in December 2009.

Through significant investments in the United States over the last 30 years, the U.A.E. has been a reliable contributor to the U.S. economy, providing liquidity to U.S. capital markets, growth for U.S. companies, and job security for American workers.

**U.A.E. as Responsible Global Energy Player**

Abu Dhabi was the only OPEC member not to nationalize the holdings of foreign investors in the mid-1970s. Today, international oil companies from the United States, Japan, France, Britain, and other countries continue to hold combined equity stakes of between 40 and 100 percent in Abu Dhabi’s vast oil concessions. Moreover, U.S. companies are heavily involved as partners and suppliers to U.A.E. energy companies.

In addition to being an important supplier of energy, the U.A.E. is an increasingly relevant consumer of energy. The U.A.E. will continue its long tradition of responsible energy stewardship as it diversifies its economy and contributes to the development of alternative energy sources.

In March 2017, U.A.E. Energy Minister His Excellency Suhail Al-Mazrouei said that the U.A.E. plans to invest no less than $150 billion in clean power by 2050.

**Foreign Account Tax Compliance Act (FATCA) Agreement**

Introduced in 2010 by the United States of America, FATCA was established with the goal of mandating information reporting compliance of U.S. entities and/or individuals with monetary investments outside the U.S. FATCA states that Foreign Financial Institutions (FFIs) – any financial institution operating outside the U.S., such as insurance companies, banks,
and trust companies – owned by U.S. individuals must report their account
information to the Internal Revenue Service (IRS), either directly or
through the appropriate local tax authorities. The information to be
reported by FFIs is the same in essence to that required by U.S. persons
during tax returns.

In the U.A.E., FATCA legislation was implemented on 1 July 2014 and FFIs
must now follow up with processing the proper documentation and
implement the updated systems of accountability on an annual basis for
new or pre-existing accounts. The U.A.E. has set up inter-governmental
agreements (IGAs) with the U.S. Treasury that allows for compliance and
reporting without violating local laws.

To learn more about FATCA and the U.A.E. Intergovernmental Agreement
(IGA) please see the following links:

**U.S. Department of the Treasury**

https://www.treasury.gov/resource-center/tax-
policy/treaties/Documents/FATCA-Agreement-UAE-6-17-
2015.pdf

**Central Bank of the U.A.E.**

http://www.centralbank.ae/pdf/notices/UAE_FATCA_GUIDELINE
S_NOTES.pdf
Business Etiquette in the U.A.E.

Meeting & Greeting

Status is important and must be recognized by using the correct title when addressing someone. It is customary to use Sheikh or Sheikha to address members of the ruling families of the seven Emirates. For non-ruling family members, one can use Sayed (Mr.) or Sayeda (Mrs.) to be polite. Arabs generally address people by their first names, so John Smith would be addressed as Mr. John.

It is important to greet and acknowledge the most senior person in the room first.

When doing business in the Middle East, handshakes are always used and can last a long time. Etiquette recommends that one waits for the other to withdraw their hand first before doing the same.

For a man introduced to a woman, it is advisable to wait and see if a hand is extended. Particularly in public, Muslim women are unlikely to shake a man’s hand. A Western woman introduced to a Muslim man might also wait to see if he offers his hand.

When shaking hands, always use the right hand. Among Muslims, the left hand is considered unclean. Therefore, the right hand should be used for eating, shaking hands, or handing over an item.

Do not be surprised if your hand is held while you are led somewhere. Holding hands among men is common and does not carry the same connotations as it does in the West.

Many people in the Middle East claim a more modest area of personal space than is usual in the West. Accordingly, it can seem rude for an individual to step away when another individual is stepping closer.

Special respect is paid to older people in many circumstances. This can include standing when older people enter a room, greeting older people first, standing when speaking to one’s elders, and serving older people first at a meal.
In terms of gift giving, something personal can be a very meaningful touch. It would be appropriate, although not expected, to present a small token or gift to an individual to whom one is being introduced, say for example a book one has written or very much enjoys, a special company memento, or something related to one’s background or hobbies. However, it is not advisable to give a pen or a clock just for the sake of providing a gift. Very senior leaders may or may not provide a gift although it would not be required for one to provide a gift in return.

**Gender & Attire**

Men should avoid touching Muslim women or engaging in prolonged eye contact with them.

It is considered improper to inquire about a man’s wife or daughter. It is polite to ask about family or health in general terms, but never specifically about any female family members. Family life that involves female members is kept extremely private.

The modesty of one’s personal attire is important in the Middle East. Men and women should not wear revealing clothes. One should cover his or her shoulders, arms and legs, and feet.

When visiting religious sites, women must also cover their hair.

In some circumstances, shoes should be removed, such as at the entrance to religious sites.

**Business is Personal**

In the Middle East, doing business revolves much more around personal relationships, family ties, trust, and honor. It is therefore important that business relationships be built on mutual friendship and trust. Consequently, the system works on the understanding that favors are reciprocated and never forgotten.

Initial meetings are all about relationship-building – building trust and establishing compatibility. One should engage in conversation and try to get to know the person with whom one is doing business.
Age, money, and family connections are all key determining factors of a person’s status. It is therefore not uncommon to find many members of one family working for the same company.

In conversation, it is always good to ask about the health and well-being of a counterpart’s family. How many children? (Do not ask how many wives) What are the children doing? Where have they studied or are they about to study? Taking interest in a counterpart’s family is an important way of building early trust and connection.

**Meetings & Negotiations**

The work week is Sunday through Thursday.

Punctuality is expected of Westerners. Attitudes to time are more relaxed than in the West. Therefore, it is not unusual to be kept waiting for meetings to commence.

Meetings are almost always accompanied by coffee and pastries. Hospitality is held in high regard throughout the Middle East, and people will take great pride in lavish shows of hospitality. To refuse it can cause offense. It is proper etiquette to accept beverages offered and to compliment the host on the food and his or her hospitality.

One should never show the bottom of one’s shoes when sitting in a meeting. This is a sign of great disrespect and is a common mistake by Westerners during meetings. As a general rule, displaying the sole of one’s foot or touching somebody with one’s shoe is considered rude.

Always be prepared to exercise patience in meetings, as topics can often jump from one to another. Cell phone calls, emails, or text messages are taken during meetings and people may enter the meeting room unannounced and proceed to discuss their own agenda.

The Arabs were traditionally a trading people and are excellent negotiators. As such, tough negotiations are prevalent from the market to the board room. Decisions are made slowly. Bureaucratic formalities tend to add to delays.
Common Courtesy

People in the Middle East may communicate with a vocal emphasis, volume, and body language that others might associate with being angry or upset.

Responding to anger or seriousness with light laughter or a smile is common. This must not be seen as a sign that the other person is not taking you or the situation seriously.

Useful Expressions

Peace be upon you (a customary greeting): As-salam alaikum

And upon you be peace (the customary reply): Wa alaikum as-salam

Goodbye: Ma’a salamaa

Please: Min Fadlek

Thank you: Shukran

God willing (a common response when agreeing on next steps or a particular course of action): Inshallah
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(also Vice President and Prime Minister of the U.A.E. and Ruler of Dubai)
The Minister of State for Defense Affairs: H.E. Mohammed Bin Ahmad Al Bawardi

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Website: www.mof.gov.ae
The Minister: H.H. Sheikh Hamdan Bin Rashid Al Maktoum (also the Deputy Ruler of Dubai)

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Tel: +971-2-495-5555 Fax: +971-2-495-5550
Email: contactus@emiratesid.ae
Website: www.id.gov.ae

Emirates Nuclear Energy Corporation (ENEC)
P.O. Box 112010, Abu Dhabi, U.A.E.
Tel: +971-2-659-5555 Fax: +971-2-659-5666
Email: info@enec.gov.ae

Emirates Telecommunications Corporation (Etisalat)
P.O. Box 3838, Abu Dhabi, U.A.E.
Tel: +971-2-628-3333/+971 800 5800 Fax: +971-2-631-7000
Email: businesscare@etisalat.ae
Website: www.etisalat.ae
Environment Agency - Abu Dhabi (EAD)
P.O. Box 45553, Abu Dhabi, U.A.E.
Tel: +971-2-445-4777 Fax: +971-2-446-3339
Email: customerservice@ead.ae
Website: www.ead.ae

Executive Affairs Authority (EAA)
P.O. Box 44442, Abu Dhabi, U.A.E.
Tel: +971-2-499-1999 Fax: +971-2-499-1992
Email: info@eaa.gov.ae
Website: www.eaa.gov.ae

Family Development Foundation (FDF)
P.O. Box 4088, Abu Dhabi, U.A.E.
Tel: +971-2-447-6900 Fax: +971-2-447-7575
Email: info@fdf.ae
Website: www.fdf.ae

General Authority of Islamic Affairs & Endowment (GAIAE)
P.O. Box 2272, Abu Dhabi, U.A.E.
Tel: +971-2-614-3666 Fax: +971-2-621-1746
Email: info@awqaf.gov.ae
Website: www.awqaf.gov.ae

General Authority of Youth and Sports Welfare (YSW)
P.O. Box 539, Abu Dhabi, U.A.E.
Tel: +971-2-449-1000 Fax: +971-2-449-1666
Email: infoabd@ysa.gov.ae
Website: www.ysa.gov.ae

General Civil Aviation Authority (GCAA)
P.O. Box 6558, Abu Dhabi, U.A.E.
Tel: +971-2-444-7666/+971 800 4466 Fax: +971-2-405-4535
Email: info@gcaa.gov.ae
Website: www.gcaa.gov.ae

General Directorate of Abu Dhabi Police (ADP)
P.O. Box 253, Abu Dhabi, U.A.E.
Tel: +971-2-446-1461/+971 800 3333 Fax: +971-2-409-2441
Email: contactus@adpolice.gov.ae
Website: www.adpolice.gov.ae

General Directorate of Residency and Foreigners Affairs – Abu Dhabi (GDRFA)
P.O. Box 4333, Abu Dhabi, U.A.E.
Tel: +971-2-402-4500/ +971 800 5000 Fax: +971-2-402-4941
Email: prinfo@adnrd.ae
Website: www.adnrd.ae

Health Authority - Abu Dhabi (HAAD)
P.O. Box 5674, Abu Dhabi, U.A.E.
Tel: +971-2-449-3333 Fax: +971-2-444-9822
Email: healthcenter@haad.ae
Website: www.haad.ae

Khalifa Fund for Enterprise Development (KFED)
P.O. Box 131313, Abu Dhabi, U.A.E.
Tel: +971-2-696-0000 Fax: +971-2-491-8800
Email: info@khalifafund.gov.ae
Website: www.khalifafund.ae

Masdar
P.O. Box 54115, Abu Dhabi, U.A.E.
Tel: +971-2-653-3333 Fax: +971-2-653-6002
Email: info@masdar.ae
Website: www.masdar.ae

Media Zone Authority (twofour54)
P.O. Box 2454, Abu Dhabi, U.A.E.
Tel: +971-2-401-2454 Fax: +971-2-401-2345
Email: info@twofour54.com
Website: www.twofour54.com

Military Survey Department (MSD)
P.O. Box 3947, Abu Dhabi, U.A.E.
Tel: +971-2-641-0000 Fax: +971-2-641-5566
Email: admin@uaesurvey.ae
Website: www.uaesurvey.ae

Mubadala Investment Company (Mubadala)
P.O. Box 45005, Abu Dhabi, U.A.E.
Tel: +971-2-413-0000 Fax: +971-2-413-0001
Website: www.mubadala.com

National Center for Documentation and Research (NCDR)
P.O. Box 5884, Abu Dhabi, U.A.E.
Tel: +971-2-418-3333 Fax: +971-2-444-5811
Website: www.na.ae

National Center of Meteorology & Seismology (NCMS)
P.O. Box 4815, Abu Dhabi, U.A.E.
Tel: +971-2-222-7777 Fax: +971-2-666-1575
Email: ncms@ncms.ae
Website: www.ncms.ae

National Consultative Council (NCC)
P.O. Box 933, Abu Dhabi, U.A.E.
Tel: +971-2-657-7300 Fax: +971-2-657-7313
Email: info@ncc.ae
Website: www.ncc.ae

National Emergency Crisis and Disasters Management Authority (NCEMA)
P.O. Box 113811, Abu Dhabi, U.A.E.
Tel: +971-2-417-7000 Fax: +971-2-417-7088
Email: info@ncema.gov.ae
Website: www.ncema.gov.ae

National Media Council (NMC)
P.O. Box 3790, Abu Dhabi, U.A.E.
Tel: +971-2-404-4333 Fax: +971-2-445-0480
Email: info@nmcuae.ae
Website: www.nmc.gov.ae

National Rehabilitation Center (NRC)
P.O. Box 55001, Abu Dhabi, U.A.E.
Tel: +971-2-306-0000/+971 800 2252 Fax: +971-2-306-0111
Email: info@nrc.ae
Website: www.nrc.ae

Federal Transport Authority – Land & Maritime (FTA)
P.O. Box 900, Abu Dhabi, U.A.E.
Tel: +971 2-810-0000 Fax: +971-2-810-0800
Email: info@scad.ae
Website: www.scad.ae

Sultan bin Zayed's Cultural and Media Centre (CMC)
P.O. Box 5727, Abu Dhabi, U.A.E.
Tel: +971-2-666-6130 Fax: +971-2-666-3088
Email: info@cmc.ae
Website: www.cmc.ae

Supreme Petroleum Council (SPC)
P.O. Box 26555, Abu Dhabi, U.A.E.
Tel: +971-2-602-0000 Fax: +971-2-666-1001
Email: spc@adnoc.ae

Telecommunications Regulatory Authority (TRA)
P.O. Box 26662, Abu Dhabi, U.A.E.
Tel: +971-2-626-9999 Fax: +971-2-611-8209
Email: info@tra.gov.ae
Website: www.tra.gov.ae

The Center of Waste Management - Abu Dhabi (CWM)
P.O. Box 48448, Abu Dhabi, U.A.E.
Tel: +971-2-818-5555 Fax: +971-2-818-5599
Email: info@cwm.ae
Website: www.tadweer.ae

Integrated Transport Centre
P.O. Box 94400, Abu Dhabi, U.A.E.
Tel: +971-2-417-3888 | 600-535353 Fax: +971-2-417-3889
Email: info@transad.ae
Website: www.itc.abudhabi.ae

The General Directorate of Civil Defense Abu Dhabi (ADCD)
P.O. Box 2283, Abu Dhabi, U.A.E.
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Email: adcd@adpolice.com
Website: www.adcd.gov.ae

The General Secretariat of the Executive Council (GSEC)
P.O. Box 19, Abu Dhabi, U.A.E.
Tel: +971-2-668-8888 Fax: +971-2-665-5850
Tourism Development & Investment Company (TDIC)
P.O. Box 126888, Abu Dhabi, U.A.E.
Tel: +971-2-406-1500/800 8342 Fax: n/a
Email: info@tdic.ae
Website: www.tdic.ae

Important Government Authorities in Dubai & the Northern Emirates

Dubai

Dubai Airports
P. O. Box: 5252, Dubai, U.A.E.
Tel: +971 4 2245555
E-mail: customer.care@dubaiairports.ae
Website: www.dubaiairports.ae

Dubai Airport Free Zone
P.O. Box 491, Dubai, U.A.E.
Tel: +971-4-2995555 Fax: +971-4-299-5500
Email: sales@dafz.ae
Website: www.dafz.gov.ae

Dubai Broadcast Media Zone
P.O. Box 37576, Dubai, U.A.E.
Tel: +971-4- 361-6700 Fax: +971-4-391-7895
E-mail: imran@broadcastme.tv
Website: www.broadcastmediazone.com

Dubai Civil Aviation Authority
P.O. Box 49888, Dubai, U.A.E.
Tel: +971-4-216-2009/800 83222 Fax: +971-4-224-4502
Email: info@dcaa.gov.ae
Website: www.dcaa.gov.ae

Dubai Corporation for Ambulance Services
P.O. Box: 99117, Dubai, U.A.E.
Tel: +971-4-292-2222 Fax: +971-4-292-2222
Website: www.ambulance.gov.ae
Dubai Department of Economic Development
P.O. Box 13223, Dubai, U.A.E.
Tel: +971-4-445-5555 Fax: +971-4-445-5554
Call Center: 7000-40000 Operator: +971-4-445-5555
Email: info@dubaided.gov.ae
Website: www.dubaided.gov.ae

Dubai Electricity & Water Authority
P.O. Box 564, Dubai, U.A.E.
Tel: +971-4-601-9999 Fax: +971-4-601-9995
Email: customercare@dewa.gov.ae
Website: www.dewa.gov.ae

Dubai Export Development Corp.
P.O. Box 123336, Dubai, U.A.E.
Tel: +971-4-445-5333 Fax: +971-4-445-5355
Email: IMD@dubaided.gov.ae
Website: www.dedc.gov.ae

Department of Finance
P.O. Box 516, Dubai, U.A.E.
Tel: +971-4-353-3330,
Fax: +971-4-353-4915
Email: info@dof.gov.ae
Website: www.dof.gov.ae

Gold & Diamond Park
P.O. Box 37370, Dubai, U.A.E.
Tel: 971-4-347-7576/+971-4-362-7777 Fax: 971-4-347-3206
E-mail: enquiry@emaar.co.ae
Website: www.goldanddiamondpark.com

Dubai Holding
P.O. Box 66000, Dubai, U.A.E.
Tel: +971-4-362-2000 Fax: +971-4-362-2091
Website: www.dubaiholding.com

Dubai Government Human Resources Department
P.O. Box 242222, Dubai, U.A.E.
Tel: +971-4-358-6666 Fax: +971-4-353-3450
Email: dghr@dghr.gov.ae
Website: www.dghr.gov.ae

Dubai Internet City
P.O. Box 73000, Dubai, U.A.E.
Tel: +971-4-391-1111 Fax: +971-4-391-1110
Email: opportunities@dic.ae
Website: www.dic.ae

Jebel Ali Free Zone Authority
P.O. Box 17000, Dubai, U.A.E.
Tel: +971-4-445-3270/80052392 Fax: +971-4-881-6093
Website: www.jafza.ae

Dubai Land Department
P.O. Box: 1166, Dubai, U.A.E.
Phone: +971-4-222-2253+971-8004488 Fax: +971-4-222-2251
Email: infor@dubailand.gov.ae
Website: www.dubailand.gov.ae

Dubai Legal Affairs Department
P.O. Box 446, Dubai, U.A.E.
Tel: +971-4-353-3337 Fax: +971-4-3537544
Email: contact@legal.dubai.gov.ae
Website: www.legal.dubai.gov.ae

Dubai Media Incorporated
P.O. Box 825, Dubai, U.A.E.
Tel: +971-4-336-9999 Fax: +971-4-336-0060
Email: dcnetwork@dmi.ae
Website: www.dmi.gov.ae

Dubai Municipality
P.O. Box 67, Dubai, U.A.E.
Tel: +971-4-221-5555 Fax: +971-4-224-6666
Email: info@dm.gov.ae
Website: www.dm.gov.ae

Dubai Police
P.O. Box 1493, Dubai, U.A.E.
Tel: +971-4-269-2222 Fax: +971-4-269-2222
Email: mail@dubaipolice.gov.ae
Website: www.dubaipolice.gov.ae

Dubai Ports World
P.O. Box 17000, Dubai, U.A.E.
Tel: +971-4-881 1110 Fax: +971-4-881-1344
Email: info@dpworld.com
Website: www.dpworld.com

Dubai Port Customs & Free Zone Corporation
P.O. Box 63, Dubai, U.A.E.
Tel: +971-4-345-5555/+971-4-417-7777 Fax: +971-4-345-0460
Email: client.relations@dubaicustoms.ae
Website: www.dxbcustoms.gov.ae

Roads & Transport Authority
P.O. Box 118899, Dubai, U.A.E.
Call Center: 800-9090 Tell: +971-4-605-1414 Fax: +971-4-206-5555
Email: info@rta.ae
Website: www.traffic.rta.ae

Department of Tourism and Commerce Marketing
P.O. Box 594, Dubai, U.A.E.
Tel: +971-4-282-1111/+971-600-55-5559 Fax: +971-4-282-1131
Email: info@visitdubai.ae
Website: www.visitdubai.com

Dubai Trade
P.O. Box 18666, Dubai, U.A.E.
Tel: +971-4-433-9333 Fax: +971-4-433-9372
Email: info@dubaitrade.ae
Website: www.dubaitrade.ae

Sharjah

The Sharjah Commerce & Tourism Development Authority
P.O. Box 26661, Sharjah, U.A.E.
Tel: +971-6-556-6777/80080000 Fax: +971-6-556-3000
Email: info@sharjahtourism.ae
Website: www.sharjahmydestination.ae
Civil Aviation Department
P.O. Box 8, Sharjah, U.A.E.
Tel: +971-6-558-1111 Fax: +971-6-558-1167
Email: info@sharjahairport.ae
Website: www.sharjahairport.ae

Sharjah Department of Seaports & Customs
P.O. Box 70, Sharjah U.A.E.
Tel: +971-6-528-1666 Fax: +971-6-528-1425
Email: jumruki@sharjahcustoms.gov.ae
Website: www.sharjahcustoms.gov.ae

Economic Development Department
P.O. Box 829, Sharjah, U.A.E.
Tel: 971-6-512-2222 Fax: 971-6-528-7999
Website: www.sedd.ae

Sharjah City Municipality
P.O. Box 22, Sharjah, U.A.E.
Tel: 971-6-562 3333 Fax: 971-6-562-6455
Email: info@shjmun.gov.ae
Website: www.portal.shjmun.gov.ae

Sharjah Electricity & Water Authority
P.O. Box 135, Sharjah, U.A.E.
Tel: +971-6-528-8888 Fax: +971-6-528-8000
Website: www.sewa.gov.ae

Sharjah Airport International Free Zone (SAIF Zone)
P.O. Box 8000, Sharjah, U.A.E.
Tel: +971-6-557-0000 Fax: +971-6-557-1010
Email: info@saif-zone.com
Website: www.saif-zone.com

Sharjah Ports Authority
P.O. Box 510, Sharjah, U.A.E.
Tel: +971-6-528-1666 Fax: +971-6-528-1425
Email: shjports@eim.ae
Website: www.sharjahports.gov.ae
Sharjah Hamriya Free Zone Authority  
P.O. Box 1377, Sharjah, U.A.E.  
Tel: +971-6-526-3333 Fax: +971-6-526-3555  
Email: info@hfza.ae  
Website: www.hfza.ae

Sharjah Chamber of Commerce & Industry  
P.O. Box 580, Sharjah, U.A.E.  
Tel: +971-6-530-2222 Fax: +971-6-530-2226  
Email: scci@sharjah.gov.ae  
Website: www.sharjah.gov.ae

**Ajman**

Department of Economic Development  
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Email: info@ajmanded.ae  
Website: www.ajmanded.ae

Ajman Municipality  
P.O. Box 3, Ajman, U.A.E.  
Tel: +971-6-742-2331 Fax: +971-6-744-1616  
Email: 80026@am.gov.ae  
Website: www.am.gov.ae

Ajman Port & Customs  
P.O. Box 388, Ajman, U.A.E.  
Tel: +971-6-747-0111 Fax: +971-6-747-0333  
Email: info@apcd.ae  
Website: www.ajmanport.gov.ae

Ajman Free Zone Authority  
P.O. Box 932, Ajman, U.A.E.  
Tel: +971-6-701-1555 Fax: +971-6-742-9222  
info@afza.gov.ae  
Website: www.afz.gov.ae

**Fujairah**

Fujairah Free Zone Authority
P.O. Box 1133, Fujairah, U.A.E.
Tel: +971-9-222-8000 Fax: +971-9-222-8888
Email: freezone@eim.ae
Website: www.fujairahfreezone.com

Fujairah Municipality
P.O. Box 7, Fujairah, U.A.E.
Tel: +971-9-222-7000 Fax: +971-9-222-2231
Website: www.fujmun.gov.ae

Department of Industry & Economy
Fujairah, U.A.E.
Tel: 971-9-223-0000 Fax: 971-9-222-1464
Email: chamber@fujcci.ae
Website: www.fujcci.ae

Civil Aviation Department
P.O. Box 977, Fujairah, U.A.E.
Tel: +971-9-222-6222 Fax: +971-9-224-1414
Email: info@fujairah-airport.com
Website: www.fujairah-airport.com

Port of Fujairah
P.O. Box 787, Fujairah, U.A.E.
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Email: info@fujairahport.ae
Website: www.fujairahport.ae

Ras Al Khaimah

Ras Al Khaimah Economic Zone
P.O. Box 10055, Ras Al Khaimah, U.A.E.
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Email: info@rakez.com
Website: www.rakez.com

Ras Al Khaimah Municipality
P.O. Box 4, Ras Al Khaimah, U.A.E.
Tel: +971-7-233-2422 Fax: +971-233-0899
Email: info.mun@mun.rak.ae
Website: rakmunicipality.ae
Ras Al Khaimah Port & Customs Department
P.O. Box 8, Ras Al Khaimah, U.A.E.
Tel: +971-7-233-3733 Fax: +971-7-233-0233
Email: info@customs.rak.ae
Website: www.rakcustoms.rak.ae

Umm Al Quwain

Umm Al Quwain Port
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Umm Al Quwain Municipality
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Website: www.uaqmd.gov.ae
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Further Resources

For more information regarding the content of this document, please use the appropriate sources listed below:

U.S.-U.A.E. Business Council
The U.S.-U.A.E. Business Council is a progressive business advocacy organization solely committed to the advancement of the trade and commercial relationship between the United States and the United Arab Emirates.

Website: www.usuaebusiness.org
Email: news@usahaebusiness.org
Telephone: +1.202.863.7285

New Beginnings
Embassy of the United Arab Emirates Trade & Commercial Office:
www.uaetrade-usa.org

A U.A.E. Brief
The World Bank:
http://www.doingbusiness.org/data/exploreeconomies/united-arab-emirates/
U.S.-Energy Information Administration:

Why Do Business in the U.A.E.?

World Bank Group:
http://www.doingbusiness.org/data/exploreeconomies/united-arab-emirates/
Transparency International:

Abu Dhabi E-Government:
Government.ae-The Official Portal of the U.A.E. Government
https://government.ae/en#

The National:

**U.A.E. Commercial Law:**
Al Tamimi & Company: www.tamimi.com/en
Dentons: https://www.dentons.com/en

**Taxation in the U.A.E.**

U.S.-U.A.E. Business Council:
Al Tamimi & Company: www.tamimi.com/en

**FATCA:**
U.S. Department of the Treasury:
www.treasury.gov/resource-center/tax-policy
U.A.E. Central Bank:
Al Tamimi & Company: www.tamimi.com/en

**Labor Law**
Al Tamimi & Company: www.tamimi.com/en
Central Bank of the U.A.E.:

**Drivers of the U.A.E. Economy:**
Dubai Strategic Plan 2021:
The official Dubai Strategic Plan 2021 website:
Vision 2021:
The official Vision 2021 website: www.vision2021.ae
U.A.E. Prime Minister Official Biography: www.uaepm.ae
U.A.E. Cabinet website: www.uaecabinet.ae
U.A.E. Ministry of Cabinet Affairs and Future: www.mocaf.gov.ae

Vision 2030:
General Secretariat of the Executive Council: www.ecouncil.ae
https://www.ecouncil.ae/PublicationsEn/economic-vision-2030-full-versionEn.pdf
Abu Dhabi Events: www.abudhabievents.ae

Expo 2020:
The official Expo 2020 website: www.expo2020dubai.ae
Expo 2020 innovation and partnership program: www.expolive.ae

Dubai Plan 2021:

U.A.E. Government:
U.A.E. Cabinet: https://uaecabinet.ae/en
Government.ae: https://government.ae/en#
Al Tamimi & Company: www.tamimi.com/en