

Free Zones in the UAE



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EXPERTISE

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Preface

Foreign Trade and investment are key lifelines for the economic development for any nation whether developing or developed. All those concerned with economic development are only too aware of increasing competition and the sophistication of those vying for the attention of international and domestic investors. These factors, in conjunction with the prevalent complexities of international tax and finance, have created a space for utilizing different tools to enhance economic development. Free zones have emerged over the last few decades as a planning tool to help boost economic development. They have their advantages and pitfalls.

Although the general concept of a Free Trade Zone is uniform in nature, one encounters a number of different types of Free Trade Zones in different countries. They vary according to national characteristics and the goals set for them by national governments.

The Free Trade Zone is not a new concept. It is at least as old as western civilizations, having existed in 300 BC in the Greek Island of Delos, which as a result became one of the wealthiest islands in the world for nearly a century. By the 19th century, free zones had spread to Southeast Asia. But it was not until the latter half of the 20th century that free zones made their mark as deliberate tools of economic development, most notably in China when one of the famed Shenzhen free zones was set up. Nowadays there are several free zones around the world, and the MENA region has a fair share of successes, from UAE's free zones that caught the early wave of the e-economy, through Egypt's Gulf of Suez all the way to the Tangier Free Zone in Morocco.

It is estimated that there are now more than 3000 Free Zones operating in about 120 countries. The reason for this remarkable growth is that Free Trade Zones have been an extraordinary mechanism for fostering export-led industrialization worldwide. They promote economic development by attracting investment and generating employment and foreign exchange earnings.

Indeed, the free zone concept is so powerful, that more and more countries are recognizing a new paradigm of Free Zones. While the old Free Zone was often described as static, labour-intensive, incentive driven, the new zone paradigm is a dynamic investment-intensive, management driven one, enabling an integrated economic development tool.

In the UAE, the first Free Zone at Jebel Ali came into existence in 1985 and provided international businesses and corporations a hub, which connected the East and the West and expanded the horizons of their operations. Today there are more than two dozen Free Zones only in Dubai with over 40 free zones all over the UAE providing top class facilities and infrastructure for doing business and most importantly are industry specific in nature. This booklet contains relevant information about these zones.

We sincerely believe that the information provided in this booklet would be a guiding torch to investors for selecting a particular zone for their business.



PKF in the UAE

PKF is a member of PKF International Limited, a network of legally independent firms. PKF in the UAE provides audit and management assurance, business consulting, regulatory and taxation and corporate finance services. We provide an integrated service spanning multiple disciplines to a large number of local, regional and international clients.

With 40 years presence in the UAE, we have offices at Dubai, Dubai International Financial Centre, Sharjah, Abu Dhabi, Jebel Ali Free Zone, Dubai Internet City and Hamriyah Free Zone. Through each of our offices, our clients have access to the expertise and experience of more than 100 qualified professionals including Chartered Accountants, Cost Accountants, Certified Public Accountants, Certified Internal Auditors, CMAs and MBAs.

Range of services

PKF professionals in the UAE can provide expert advice on various business issues. Our services include:

Audit, Assurance & Advisory

- Statutory audit
- Other assurance services including Agreed-upon Procedures
- Compilation of financial statements
- Agreed-Upon Procedure for Real Estate Regulatory Authority (RERA)
- In-Country Value (ICV) certification for ADNOC
- Training, consulting and implementation of International Financial Reporting
- Standards (IFRS)
- Internal audit including compliance for Dubai Financial Services Authority (DFSA)
- regulated entities
- Business risk identification
- Internal control review
- Risk management review
- Finance and Accounting Procedures Manual
- System and Operating Procedures Manual
- Due diligence reviews
- Forensic and other investigations
- Delegation of authority matrix

Corporate Finance

- Financial due diligence
- Market analysis and feasibility studies with financial forecasts
- Business & share valuations
- Identification and valuation of intangible assets on a business acquisition
- (purchase price allocation)
- Impairment reviews
- Preparation of Business Plans and Information Memoranda
- Fund raising
- Advice on partner/share holder entry/exit
- Review of financial models
- Sale of business

Business Process Outsourcing

- Book-keeping and accounting services including specialized reporting as per client requirements including assistance with backlog
- Payroll and HR management and processing, including pay slips, payroll payments, end of service benefits, leave management etc.
- Confidential processing of payroll including direct payment to senior personnel of an entity and summarized accounting
- Short term placement of accounting staff
- Outsourced accounting and payroll services for companies registered in the Dubai
- International Financial Centre
- Fixed asset management including verification, tagging and generation of fixed asset register
- Inventory verification and reporting - ongoing/onetime

Structuring Services

- Entry strategy
- Free Zone, mainland and Offshore company formation
- Identification of local sponsor
- Administration services including company secretarial services
- Registered agents' services

Tax Advisory and Compliance

- Tax Advisory Services
- VAT and Excise Tax Implementation support for new businesses or new transactions
- VAT and Excise Tax registrations, amendment in registration and deregistration
- Assistance in preparing and filing of VAT and Excise Tax returns / Declarations
- Diagnostic reviews and health checks for VAT and Excise
- Represent and / or liaison with relevant authorities on taxation matters
- Tax Agency Services
- Assistance in evaluation, preparation and filing of reports under UAE ESR and CbCr regulations
- Cross-Border tax advisory
- Tax due diligence
- Training on tax matters

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United Arab Emirates







Introduction

The United Arab Emirates (UAE) was established on 2nd December 1971 and is a federation of seven emirates, namely: Abu Dhabi, Dubai, Sharjah, Ras Al Khaimah, Umm Al Quwain, Ajman and Fujairah.

The United Arab Emirates is situated in the Eastern part of the Arab world. It overlooks the Gulf of Oman to the East and the Arabian Gulf to the North. The Arabian Gulf and Gulf of Oman are linked by the Hormuz Strait. The UAE covers an area of approximately 83,600 square kilometres (32,654 square miles), including numerous islands. The coastal area consists primarily of salt marshes. Inland, the topography is predominantly desert, sand dunes and gravel plains with isolated oases, the largest of which are located at Al Ain and Liwa. The Hajar Mountains lie close to the sea on the East coast.

The Emirates have a common cultural heritage, but the tribal links are very strong within each Emirate. Abu Dhabi is ruled by the Al Nahyan family, which belongs to the Bani Yas tribe. Dubai is ruled by the Al Maktoum family, which belongs to the Al Bu Falasah tribe. The other emirates are also ruled by various families, which belong to powerful tribes of the respective regions.

The three most populated Emirates are Abu Dhabi, Dubai and Sharjah; more than 80% of the total population belongs to these emirates.

The official language is Arabic, and all communications with the government must be in Arabic, although among the expatriate communities' various other languages are spoken. Foreigners will find that English and Hindi / Urdu are widely understood. English is used for all written communication in businesses.



Economy

The UAE economy has been transformed from a subsistence economy to one of the most prosperous and highly advanced societies in the world. The economy experienced a sudden explosion in GDP in the 1970s and 1980s due to rising oil prices and adverse conditions in the oil market.

The government had adopted a policy of controlled diversification, which led to the rise of non-oil sectors and most importantly trade. A combination of diversification and financial reserves has given the UAE economy considerable resilience, which is reflected in the economy. New corporate, stock market and banking legislation, review of laws and development of additional legislative framework are under review. The government is constantly aiming at promoting efficiency and transparency which would further boost the economic development in the UAE.

Petroleum dominates the economy of the UAE. At one time an underdeveloped area, by 1985 the region had the highest per capita income in the world. The immense wealth has been invested in capital improvements and social services in all seven of the Emirates. Petroleum production is centered in Abu Dhabi and Dubai. Industrial development is essentially petroleum related.

After riding the crest of the wave of fast paced modernization and a booming economy, the country has also grappled with the global recessionary pressures in 2009 and 2010. Dubai is seeking long term investments as the Emirate's regional status will continue to open huge opportunities for multinationals interested in the region's markets and its neighbouring areas in the Middle East and North African region. Tourism, continued improvement in the transportation infrastructure and the government's proposed intention to allow FDI in certain sectors, are expected to promote growth in the retail sector in the near future.

World Expo 2020

The awarding of the World Expo proved to be an immediate catalyst for Dubai's construction sector as huge investments were made in building hotels and facilities on the expectation that millions of visitors would participate in the event. Approximately USD 6.9 billion of infrastructure projects were undertaken in relation to Expo 2020.

The main event for the Expo will focus around the planned 438-hectare site, the largest ever created for a World Expo. Before COVID-19, experts at Robert Walters Middle East had estimated a potential USD100-USD150 billion in foreign direct investment as a result of the Expo. Further, the Expo to led to a flurry of development across Dubai and thereby created thousands of new jobs, attracting expat talent and helping drive the demand for real estate. However, with the postponement of the Expo to 2021, the economic and

financial impact of the pandemic along with the uncertainty in the recovery period, makes it difficult to ascertain the likely impact of the Expo on Dubai's and UAE's economy at large.

The construction, tourism, hospitality and leisure sectors are likely to be the key sectors potential to benefit from the Expo 2021. Technological innovators in conventional and alternative energy as well as engineering, urban planning and logistics will also likely see a host of in-region opportunities.

The construction, tourism, hospitality and leisure sectors have obvious potential to benefit from development spending and job creation related to Expo 2020. Technological innovators in conventional and alternative energy as well as engineering, urban planning and logistics will also likely see a host of in-region opportunities.

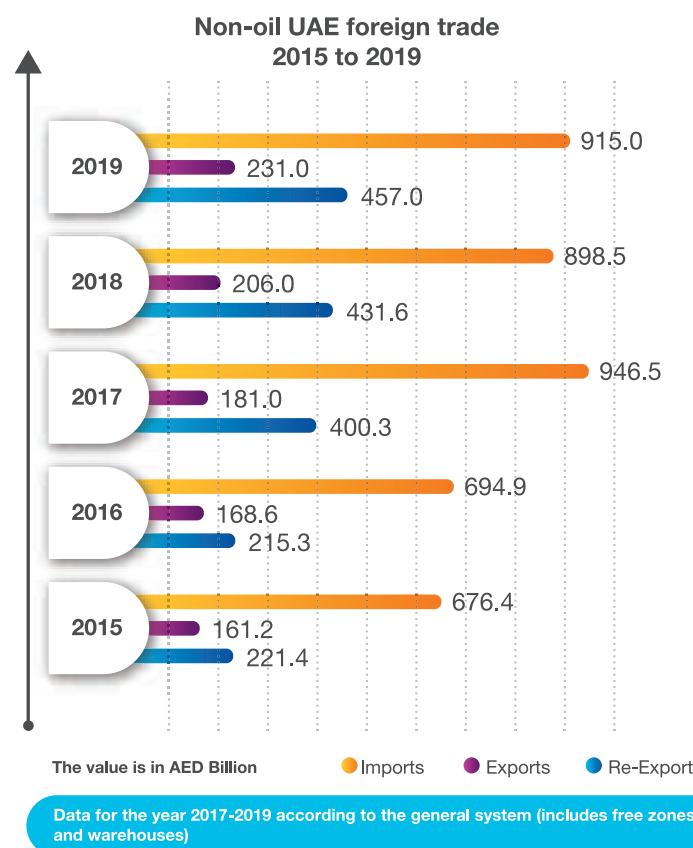
Population

The total population of the UAE as of 2019 was estimated to be 9.77 million (Source: World Bank).

The population has been growing at a steady rate for the last decade. The UAE has the highest population growth rate in the Arab World due to improved health services and the ongoing migration of expatriates to the country. Despite the consistent growth, the UAE has maintained its position as having one of the highest per capita incomes in the World. The growth has increased the demand for all kind of goods. Consequently, there has been growth in trade and related activities like imports, manufacturing, etc.

Foreign trade

The foreign trade had a noticeable and continual increase before recession affected growth rates in the region. In the process of regenerating a consistent growth rate, the push in imports is accredited to intensification of the re-export trade, a distinctive fact of the UAE economy. This has been further supplemented by the development of capital and consumption of goods.

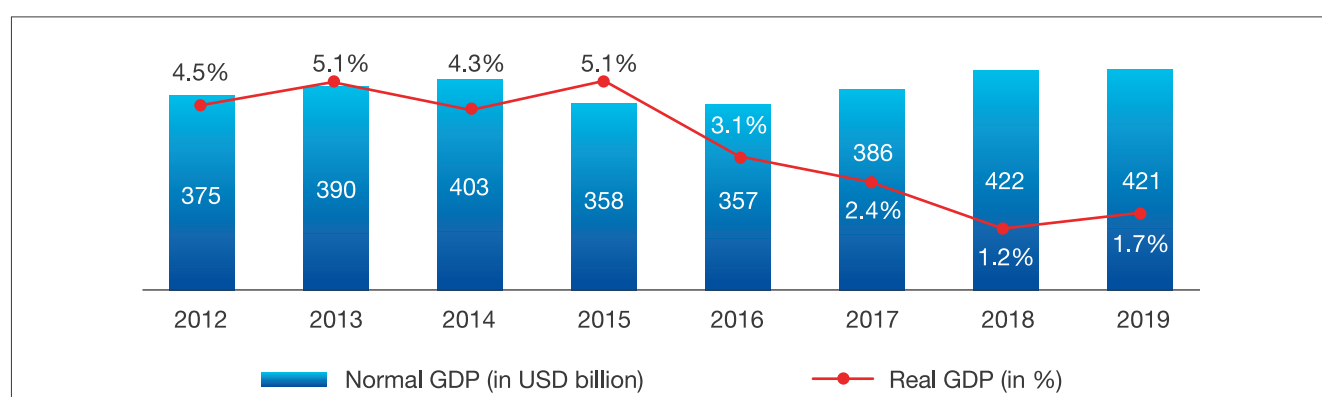


Gross Domestic Product (GDP)

The UAE's economy rebounded from the global recession supported by tourism and hospitality sectors, and a recovery in construction and real estate markets. Nominal GDP increased at an average of 4.8% during the 2012-2014 period and was estimated to be USD 403 billion in 2014. However, nominal GDP decreased sharply in 2015 owing to lower oil prices and was largely flat through 2016. The economy bounced back in 2017 and 2018 before flattening in 2019. Real GDP growth that averaged 4.7% during 2012-15 dropped to 2.1% during 2016-19.

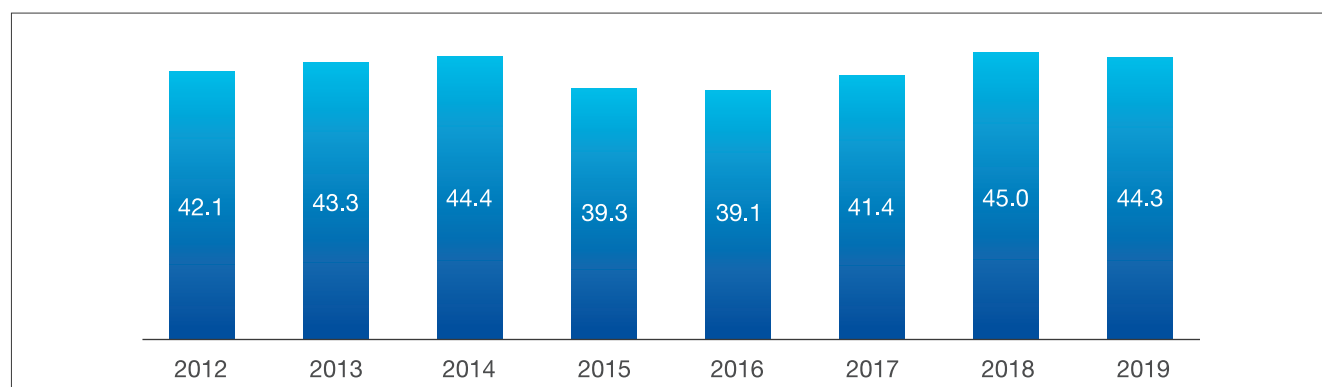
In line with global economy, UAE too is projected to record overall negative real GDP growth in 2020. According to the IMF, UAE's real GDP growth is forecast to slip to -3.5% in 2020. However, IMF forecasts a stronger rebound in the subsequent year with UAE's real GDP growth projected at 3.3%.

UAE Nominal and Real GDP (2012-2019)



Source: UAE Federal Competitiveness and Statistics Authority

Per Capita GDP (in USD 000's)



Source: UAE Federal Competitiveness and Statistics Authority

While nominal per capita GDP has decreased in 2019, the UAE remains amongst the leading countries in terms of per capita GDP in purchasing power parity terms. UAE's per capita GDP for the year 2019 was estimated at around USD 44,300.

Total GDP at current prices for the year 2019 as reported by Federal Competitiveness and Statistics Authority was USD 421.1 billion. The UAE's economy has benefited from diversification with the non-oil sector contributing 75% of the GDP in 2019 as compared to 61% in 2012.

Free Zones in the UAE

Free Zones in the UAE

The Free Trade Zones (FTZs) of the UAE have been a veritable opportunity for the country to showcase its development and special area approach. The UAE in the last decade has witnessed a quantum increase in industrial development and one of the most significant and remarkable achievements is the success of Free Zones. Free Trade Zones are established under a special Decree passed by the Ruler of the Emirate in which the Free Zone is created.

To date the Free Zones have been successful in attracting a large number of foreign companies and foreign direct investment. The share of the Free Zones in non-oil exports has increased considerably along with the net exports from the Free Zones. The incentives offered by various Free Zones of the UAE are generally similar and include:



An independent Free Zone Authority (FZA) governs each free zone and is the agency responsible for issuing FTZ operating licenses and assisting companies with establishing their business in the FTZ.

Investors can either register a new company in the form of a Free Zone Establishment (FZE) / Free Zone Company (FZCO) or simply establish a branch or representative office of their existing or parent company based within the UAE or abroad. An FZE is a limited liability establishment, incorporated in a Free Zone, owned by one natural or juridical person, whereas an FZCO is a limited liability company incorporated in a Free Zone by more than one shareholder, generally up to five. FZE/FZCOs are governed by the rules and regulations of the Free Zone in which they are established. There is a minimum capital requirement for an FZE/FZCO ranging from AED 50,000 to AED 1,000,000 depending upon the selected Free Zone. Recently, some free zones have even relaxed / abolished the capital requirement to attract more investors. Under Federal Law No. 15 of 1998, except for acquiring nationality in the UAE, the provisions of the Commercial Company Law do not apply to FZEs / FZCOs, provided that the Free Zones have special provisions regulating such companies.

Free Trade Zone licenses

Once a legal presence has been established in the Free Zone, the business needs to lease premises or land and acquire an operating license from the FZA. Different types of licenses apply in the different types of free zones. However, in general companies with trade and industrial licenses can only conduct business within the Free Zone or abroad. To sell their products in the UAE, a UAE official agent is required. Services and products can be obtained from and within the UAE without an agent.

Other types of license available are service licenses (e.g. banking, insurance, etc.) and national industrial licenses. For the former the services offered must be the same as those stipulated in the parent company's license in the UAE or abroad. The share capital of a company applying for a national industrial license must be at least 51% GCC and 40 % of the sale value of the product must be value-added in the UAE. These licenses can be renewed annually as long as a lease agreement is in force with the FTZ.

The procedure for establishing a business in any Free Trade Zone is a specialized process. An investor is required to fill out a questionnaire from the relevant Free Zone Authority, which will assist in assessing the company's requirements. Having submitted the questionnaire, the authorities will give a license application, planning documents, and a consumer request for electricity. Provisional approval is given along with a specimen lease agreement. After the company representative and the authority have met and finalized details of the project, the actual documents, which will include company or personal details, are speedily processed.

List of various Free Zones in the UAE

Given hereunder are lists of the most important Free Zones in the UAE. The first list contains the various Free Zones established in the Emirate of Dubai, the second enumerates Free Zones established in the Emirate of Sharjah and the Northern Emirates and the third list gives various Free Zones established in the Emirate of Abu Dhabi:

Dubai

- Jebel Ali Free Zone (JAFZ)
- Dubai World Trade Centre (DWTC)
- Dubai Cars and Automotive Zone (DUCAMZ)
- Dubai Multi Commodities Centre (DMCC)
- Dubai Internet City (DIC) – DDA
- Meydan Free Zone
- Dubai Media City (DMC) – DDA
- Dubai Airport Free Zone (DAFZ)
- Dubai Studio City – DDA
- Dubai Healthcare City
- Kiklab (Queen Elizabeth II)
- Dubai Design District (D3) – DDA
- Dubai Silicon Oasis (DSO)
- Dubai Knowledge Park – DDA
- Dubai International Financial Centre (DIFC)
- Dubai International Academic City – DDA
- International Humanitarian City
- Dubai Outsource City – DDA
- Dubai South
- Dubai Production City – DDA
- Dubai Science Park- DDA

Sharjah and the Northern Emirates

- Sharjah Airport International Free Zone (SAIFZ)
- Hamriyah Free Zone (HFZ)
- Sharjah Media City Free Zone (SHAMS)
- Ajman Free Zone (AFZ)
- Umm Al Quwain Free Zone (UAQFZ)
- International Free Zone Authority (IFZA)
- Fujairah Free Zone
- Fujairah Creative City
- RAK Maritime City
- Ras Al Khaimah Economic Zone (RAKEZ)
- Sharjah Publishing City (SPC)
- Sharjah Research, Technology and Innovation Park (SRTI Park)

Abu Dhabi

- Abu Dhabi Airport Free Zone
- twofour 54
- ADPC- Khalifa Port and Industrial Zone
- Abu Dhabi Global Market (ADGM)
- Zonescorp
- Khalifa Industrial Zone Abu Dhabi (KIZAD)
- Masdar City

**DDA – Dubai Development Authority*

The UAE Free Zones have been among the strong pillars of the country's economic performance attracting a lot of foreign investments, creating thousands of jobs, and facilitating the needed transfer of technology into the country. Together, Free Zones account for more than half of the country's non-oil exports and underpin the UAE's ranking as the third most important re-export centre in the world.

The Free Zones help in keeping the engine of economic diversification rolling by attracting foreign investment in the private sector, which is central to the region's overall plan aimed at reducing its economic dependence on oil, while creating employment for its nationals. Moreover, the Free Zones are swiftly proving to be the mechanism not only for an impetus to diversification, but also for changing the very face of economic activity in this region.

Free Zones in Dubai

Jebel Ali Free Zone (JAFZ)

The Jebel Ali Port or Mina Jebel Ali is the world's largest man-made port. The Jebel Ali Free Zone (JAFZ) was established by decree No. 1 of 1985 and is located in the Emirate of Dubai. Jebel Ali was initially seen as the ideal base for multinationals to warehouse and distribute their products in the Gulf. Over the years, the range of industries has grown from distribution to include the whole spectrum of manufacturing, trading and services and the market has grown to cover regions well beyond just the Middle East. The Free Zone is home to over 7,000 companies including several of the Fortune 500s.

Features

- Excellent support service from Dubai Ports Authority's two modern terminals.
- Very close to newly established Al-Maktoum International Airport.
- Onsite chamber of commerce, international banks, insurance companies, consultancies, etc.
- Mortgaging of company-owned facilities (excluding leased land);
- Lease period up to 10 years (trading) and 15 years (manufacturing);
- Types of activities broadly include manufacturing, processing, assembling, packaging, import/ export, distribution, storage and services, etc.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Company (FZCO) - no minimum capital requirement.
- Free Zone Establishment (FZE) - no minimum capital requirement

Facility costs and type of license

Facility	Size*	Cost in AED per annum*
Land	Min. 5,000 sq. m	30 - 80 per sq. m
Pre-built factory, warehouse, showrooms with office	313 - 1110 sq. m	188,000 - 666,000
Office	27 - 100 sq. m	2,000 - 2,500 per sq. m
FZE Registration Fee one-time AED 10,000		
FZCO Registration Fee one-time AED 15,000		
Branch Registration fee one-time AED 5,000		

Type of License	Cost in AED per annum*
Industrial (7 products - 12 products)	5,500 - 9,000
Trading (7 products - 12 products)	5,500 - 9,000
General Trading	30,000
Logistics (branch of UAE based company)	30,000
Service (branch of UAE based company)	8,000

**The figures are indicative and subject to change*

JAFZA One

One of the key cornerstones of business success is an inspiring work environment. JafzaOne, the unique commercial complex in new Dubai, is located at the heart of JAFZA. Jafza's flagship commercial property, Jafza One, is a premium 'one-stop-shop' business facility. Designed to satisfy a comprehensive range of corporate requirements, the complex has been developed to maximise commercial growth. The location of the complex, in the centre of JAFZA, makes it the most functional and versatile multi-purpose space available in this free zone. Ideal for prestigious corporate headquarters and executive suites, the office spaces command inspiring, panoramic views across JAFZA, Jebel Ali Palm, Jebel Ali Port and Sheikh Zayed Road.

JAFZA One contains:

- Over 100,000 sq. m. of office space, spread between the two 24-floor office towers.
- 2,100 sq.m of space per floor.
- Office sizes range from the entire floor as open plan to up to 21 individual offices ranging in size from 38 sq.m. to over 200 sq.m.;
- Exhibition and convention centre, auditorium and function room, executive meeting suites.
- Four-star hotel, with breath-taking views of the Arabian Gulf and state-of-the-art gym.

Jebel Ali Offshore

The announcement of the Jebel Ali Free Zone Offshore Companies regulation in early 2003 by the Jebel Ali Free Zone Authority was highly appreciated by the investors. The regulation permitted formation of offshore companies within the Free Zone and confirmed the Free Zone's commitment to continuous growth in a rapid, dynamic and changing economic environment keeping pace with worldwide developments. The Jebel Ali Free Zone Authority (JAFZA) issued new JAFZA Offshore Companies Regulations, 2018 ('New Regulations') applicable to all the Offshore Companies formed with the Authority and has repealed and replaced the JAFZA Offshore Companies Regulations, 2003 ('Old Regulations').

Offshore companies can be suitably utilized as an investment company; holding company; real estate holding company; for further investments in local or Free Zone companies; and for International Trading. Firms of accountants and lawyers as approved by the Authority are permitted to provide services to clients for registering offshore companies, registered offices and for acting as agents for the companies. A recent decision by the Dubai Land Department has made Jebel Ali Offshore companies more attractive to investors. The Dubai Land Department signed a Memorandum of Understanding with the Jebel Ali Free Zone Authority to regulate registration of property in the name of offshore companies. In effect, offshore companies incorporated in foreign jurisdictions such as the Isle of Man, the British Virgin Islands, Mauritius, etc. will not be permitted to

register ownership to property in Dubai except through a Jebel Ali Offshore Company. This new policy is also expected to apply to foreign-owned free zone or offshore companies established in other Emirates.

Salient features

- Limited Liability Company.
- No minimum capital requirement.
- Requirement to have an approved registered agent either within the Free Zone or in the Emirate of Dubai;
- Requirement to appoint shareholder, Directors, Manager and Secretary.
- Bearer shares not permitted.
- No personal or corporate income tax.
- Issue of shares of only one class permitted

Offshore companies are allowed to:

- Have contacts with legal consultants, lawyers, accountants and auditors.
- Have a bank account in the UAE.
- Become shareholders in new or existing Free Zone Entities or LLCs in the mainland.
- Hold shareholders and directors meeting within the UAE;
- Carry out International Trading and consultancy.
- Act as a holding company for investments in companies and properties (Subject to the respective local laws of each Emirate, City and Country)

Offshore companies are not allowed to:

- Carry on business with persons resident in the UAE.
- Own an interest in real estate property situated in the UAE, other than a lease property referred to in the regulations or approved by the authorities.
- Carry on banking business.
- Carry on business as an insurance or re-insurance company, insurance agents or insurance brokers.
- Carry on any other business which may be prohibited by regulations by the authorities.

Dubai Cars & Automotive Zone (DUCAMZ)

DUCAMZ has been established with the objective of re-exporting used cars to the Asian and African Region where the demand exists and continues to grow. This zone is situated within the Dubai city and comprises one million square meters of bonded area.

The location has easy access to all airports and seaports in the region. From here the automobiles are reloaded onto feeder vessels, or on to trucks which travel throughout the region on a modern network of highways, linking the neighbouring countries to the Middle East and beyond. This area is used for the purpose of the re-export of cars. The vehicles are categorized into two groups, left-hand drive vehicles which are exported into the local markets and are subject to local regulations and right-hand drive vehicles which are mainly exported to India, Afghanistan, Pakistan, Yemen and other African Countries.

Features

- Government support services.
- Competitive freight charges.
- Ease of administration problems.
- No restrictions on import of automobiles.
- No import duties.
- Hassle free clearance from Police (traffic department), Customs, Port and Banks.
- Excellent support systems.
- The facilities could be leased for 50 years.
- Type of company activities would include trading in cars only.

Forms of registration

- Branch of a UAE company.
- Free Zone Company (FZCO) - minimum share capital is AED 100,000.
- Free Zone Establishment (FZE) - minimum share capital is AED 1,000,000.

Facility costs and type of license

	Amount (in AED)
Only showroom with 10 sq.m office is available	
Registration Fee one time (FZCO)	20,000
Registration Fee one time (FZE)	15,000
Registration Fee one time (Branch)	10,000

Type of License	Amount (in AED)
Trading	12,000

**The figures are indicative and subject to change*

Dubai Multi Commodities Centre (DMCC)

The Dubai Multi Commodities Centre (DMCC) has been created as a strategic goal of the Dubai Government to establish a commodity marketplace in Dubai. DMCC is a government entity established in 2002 to enhance commodity trade flows through Dubai.

The DMCC offers a unique opportunity for participants in a wide range of metals and commodities industries. It provides facilities that bring together the gold trade, the diamond trade (housing a Diamond Exchange), and trading in other selected commodities. The Centre has attracted key players throughout the entire value chain of each of these industry sectors, together with relevant support industries such as finance, logistics and insurance.

The DMCC offers ownership of business premises in addition to all other standard Free Zone services. DMCC's activities are organized into three main areas which are Gold and Precious Metals, Diamond and Coloured Stones and Commodities.

DMCC has strengthened Dubai's position as the leading regional centre for bullion business by offering improved facilities to enterprises establishing themselves under the Centre's auspices. The infrastructure at DMCC accommodates every facet of the business - manufacturing, trade, education, certification and technology. Alliances with other players in the trade such as finance organizations, government institutions, etc. will promote complete growth of the industry.

To further boost the regional diamond trade, the official announcement was made on the Dubai Diamond Exchange (DDE), which is the first WFDB (World Federation of Diamond Bourses) affiliated bourse in the Arab World. DMCC also entered into a joint venture between MCX (Multi Commodity Exchange of India and FTIL (Financial Technologies India Ltd) and formed the Dubai Gold and Commodities Exchange (DGCX). DGCX provides advanced electronic infrastructure and an organized monitored environment.

DMCC has been instrumental in implementing the Kimberley Process in the United Arab Emirates as part of its endeavour to streamline the trade with global standards and protecting the legitimate diamond industry. DMCC serves as the dedicated global hub for over 13,000 businesses and serves as the centre of an inspiring property environment, setting standards in design thinking for the world.

Jumeirah Lakes Towers (JLT) is a dynamic waterfront community and is one of the designated areas within the Dubai Multi Commodities Centre (DMCC). The DMCC Authority (DMCCA) is the licensing authority for businesses operating in the Jumeirah Lakes Towers. Businesses in JLT therefore benefit from a Free Zone status, making JLT the first mixed-use Free Zone freehold development in Dubai. JLT has attractive residential and office towers alongside hotels, leisure and retail outlets. Out of the 79 towers, 3 towers have been developed by DMCC. These are the Almas, Au and Ag Towers. The landmark Almas Tower is the natural focal point of the development, situated on an island surrounded by water in the centre of the community. The tower houses the DDE and DMCC member businesses in the gold, diamond, energy and commodities industries.

Features

- Trading in various commodities including gold and precious metals, diamonds and coloured stones and various services that complement the main core business.
- Free hold ownership of business premises.
- Diamond exchange.
- 50 years tax holiday.

Forms of registration

- Branch of a foreign company.
- Free Zone Co. (DMCCO) – minimum share capital is AED 50,000 (per shareholder AED 10,000).

Facility costs and type of license

Type of Facility	In AED (per annum)
Flexi Desk	16,000 – 19,000
Service Desk	22,000 - 35,000
Serviced Office	35,000 - 70,000
Leased Office – Core and Shell	From AED 60-150 per sq. ft.
Leased Office – Fitted	From AED 75-180 per sq. ft.
Leased office in DMCC community	From AED 90-100 per sq. ft.
Office security deposit	5 % of lease rental
Number of Visas eligible	Per 9 sq. m. one visa
Registration fees (specific / general trading)	10,265 / 30,265
MOA issuing fees	2,265

Type of License	In AED
Specific Trading License	20,265
Service License	20,265
General Trading License	50,265

**The figures are indicative and subject to change*

Dubai Airport Free Zone (DAFZ)

Dubai Airport Free Zone (DAFZ) was established under Law No.2 of 1996 and its amendment No.2 of 2000. It is wholly owned by the Government of Dubai. DAFZA is located within the boundary of Dubai International Airport. DAFZA is an ideal location for high-tech/IT products, luxury items, jewellery, light industry and activities related to the aviation industry.

Over the years, DAFZ has provided most attractive incentive packages, connectivity and support to multinational companies from every continent, enabling them to establish regional offices in Dubai and capture a wealth of business opportunities throughout neighbouring markets. Moreover, as a city host to various world-class international business and commercial events, investors enjoy the advantage of the free zone's strategic location next to one of the busiest airports in the world.

Amongst the array of business services, DAFZA boasts fast processing of paperwork, rapid customs clearance, a wealth of expertise amongst their staff and a 'no fuss' approach to facilitating business for tenant companies. This is reflected in the loyalty and diversity of their clients, which number around 1500 companies.

Features

- Located within the boundaries of Dubai International Airport.
- Fast and efficient cargo clearance services (8-24 hours);
- International Freight Forwarders and Logistics companies at DAFZ;
- Online customer service (e-Services);
- Land with easy access to airport apron.
- Type of activities include manufacturing, processing, assembling, packaging, import / export, distribution, storage, services, etc.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Company (FZCO) - minimum share capital is AED 1,000.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Light industrial units (pre-built units) Min. 350 sq. m	350 sq. m	800 per sq. m
Office	Min. 25 sq. m	1,800 - 2,200 per sq. m
Smart Desk*	Exclusive Furnished desk space	50,000 per annum
Business Enabled Office**	50 sq. m	4,000 per month for Branch and 12,000 per month for FZE
FZE Registration Fee - one time - AED 10,000		

Type of License	Cost in AED per annum*
Industrial	10,000
Trading	10,000
Service	10,000

**The figures are indicative and subject to change*

Smart Desk

To cater to the needs of small businesses and start-ups, DAFZA offers Flexi Desk Solutions as “Smart Desk Packages”. Smart Desk Packages offer easy business setup solutions to the new businesses to start small and explore the market. These smart solutions help businesses achieve greater functional efficiency at a lower operational cost.

The AED 50,000 annual package includes - Exclusive Furnished desk space, Trading/Service License to operate, One Employment Visa and Free WiFi. The lease for Smart Desk Package is valid for two years to be renewed annually. After two years, the client needs to upgrade to a normal office/package.

Business Enabled Office

DAFZ also has launched the ‘Business Enabled Office’. This package includes a 50 sqm fully operational standard office and all start-up expenses, such as licensing, registration and employment visas, all for an inclusive monthly rent starting from AED 12,000 (4,000 for Branch).

The standard 25 sqm ‘Business Enabled Office’ includes:

Wallpaper, flooring, false ceiling, lighting, blinds, air-conditioning, standard floor boxes, office signage; Telephone, fax and internet line; Electricity; Furniture; License and Registration; Commercial services (2 employment visas); Housekeeping services

Dubai South

Dubai Aviation City Corporation (the “Corporation”) is a wholly owned Government of Dubai company established by Dubai Law No. 8/2006 (as amended). The Corporation is responsible for the development and operation of Dubai South (‘DS’) [formerly known as Dubai World Central], a development in Jebel Ali, Dubai, centred around the new Al Maktoum International Airport. The Law includes provision for the establishment of a Free Zone for businesses and organizations operating in the aviation and logistics industries.

Dubai South –The City of You – is an emerging 145 sq. km. master-planned city based on happiness of the individual. Identified as the emirate’s flagship urban project, Dubai South is centred on the vision of His Highness Sheikh Mohammed bin Rashid Al Maktoum, Vice President and Prime Minister of the UAE and Ruler of Dubai. The royal vision is reflected in the themes of Dubai Plan 2021, which apply to Dubai South as follows.

- To become a city of happy, creative and empowered people.
- To become the preferred place to live, work and invest.
- To create an inclusive and cohesive society.
- To build a smart and sustainable city.
- To become a pivotal hub in the global economy.

DS is home to the world’s largest airport in the making – the Al Maktoum International Airport, south of Jebel Ali Free Zone and is well connected to Emirates Road and other areas of the city. It is just 30 minutes away from Dubai International Airport, 15 minutes from the Jebel Ali Port and 60 minutes from Abu Dhabi, the capital of the UAE. The vantage location facilitates easy imports, exports and logistics operations through aviation, seaport and road for companies based within DS.

Dubai South is projected to sustain a population of a million. As an economic platform, it is designed to support every conceivable kind of business and industry and to create 500,000 jobs. It is meant to host landmark events such as World Expo 2020 and the Dubai Air Show.

The Free Zone areas of DS

Dubai Logistics City

Dubai Logistics City is optimally located alongside the apron of Al Maktoum International Airport and is in close proximity to the Jebel Ali Port and Free Zone. DLC is positioned to serve a wide range of transportation, logistics, and value-added operations within a single-bonded free zone environment. Due to its adjacent location and direct connection with the Jebel Ali Port and Free Zone through the Dubai Logistics Corridor (direct infrastructure connection, custom bonded), DLC will facilitate the transportation of goods from air to sea and vice versa. DLC offers leases of office space, warehouse space and long-term leases of development land enabling Free Zone Enterprises to design and construct their own facilities.

Air cargo terminals: Directly at the apron and designed for air cargo terminal handling service providers who want to address their individual market of airlines. Land plots for industry or contract logistics: With most flexible plot layouts to support dedicated industry or contract logistics facilities and larger multi-client warehousing operations.

Land plots for forwarders: Exclusively for forwarders with access to the airport’s apron and optimal for mid-sized and larger forwarding businesses who want to combine shipment handling and consolidation operations and warehousing/distributions services. Shared forwarders warehouses: Near the air cargo terminals and optimal for small and medium sized cargo handling operations. Integrator facilities: a dedicated section for integrator facilities

directly at the apron provides amenities facilities throughout the premises. All logistics services and transport modes are integrated into a single custom bonded and a Free Zone environment and allow companies to focus on the optimization of their supply chains.

Dubai Aviation City

In recent years, the Middle East has emerged as the Centre of the global aviation industry. The region is a key market for companies throughout the entire aviation supply chain.

Aviation City is an area of the DS Free Zone, situated just south of DLC and is also positioned directly adjacent to the apron of the Airport. Aviation City will host light aviation manufacturing and associated industries, Maintenance, Repair and Overhaul (MRO) companies, aviation support services, design and consultancy, research and development, aviation training, products and parts, light manufacturing units and high technology industries. Aviation City also benefits from a direct connection to Jebel Ali Port and Free Zone through the Dubai Logistics Corridor.

Aviation City will include various components such as executive jet terminal facilities, a Maintenance, Repair and Overhaul (MRO) centre; a Heliport Zone; an Academic Zone and an Industrial Zone providing an integrated infrastructure for the warehousing of aircraft components and parts supply. Aviation City offers leases of office space, warehouse space, and long-term leases of development land enabling Free Zone Enterprises to design and construct their own facilities.

Premium Business Park

From aviation and logistics to support services or general business establishments, the Business Park offers first-rate commercial buildings and offices that are centrally situated in what will become Dubai's leading Central of commerce and a logistics and aviation industry cluster.

The Business Park has been designed from the ground up around the concept of business facilitation. It offers advantageous facilities and all the technological amenities required of a space to make it business-ready and conducive to quick and easy transactions. In addition, flexible commercial lease terms and availability of Free Zone and non-Free Zone trade licenses make the Business Park the ideal venue for long-term business growth.

Features of DS

- Free zone status.
- State-of-the-art facilities / services.
- 100% tax free.
- 100% foreign ownership.
- No corporate tax.
- Variety of licensing options.
- Flexible commercial lease terms.
- Fitted-out offices and core shell space.
- Business centre facilities.
- Direct access to Al Maktoum International Airport.
- No minimum share capital requirement.

Forms of registration

- Branch of a foreign / UAE company.
- Dubai World Central Limited Liability Company (DWC-LLC) – minimum share capital AED 300,000.

**Only self-declaration intending for raising capital would be sufficient for issue of the license.*

Facility costs and type of license

Particulars	Cost in AED
General Trading License fees	20,000
Trading / Service / Logistic / Industrial / Educational License fees	10,000
Other (Establishment card, P.O. Box, etc.)	4,000

Facility	Size	Cost in AED per annum
Smart Office/Executive Office	Various	Starting from AED 29,900 to AED 125,000
DS Head Quarter: Fitted-out offices ready for immediate occupancy. (Min. 50 Sq. m. Office)	Various	Rental cost: starting from AED 1,250/sq. m Services charge: AED 250/sq. m including electricity and A/C
East & West Wings Buildings: Core and shell commercial spaces that can be configured to your specifications	Various	Rental cost: starting from AED 800/sq. m Services charge: AED 150/sq. m (excluding DEWA and District Cooling)
Warehouse	Varies	Starting from AED 600/sq. m
Land (Min.)	Varies	Ranging from AED 38-44 per sq. m

** The figures are indicative and subject to change*

Freelancer Permit

Dubai South also allows for issue of free-lancer permits. These permits are earmarked for individuals in fields of media, education and technology for specified activities. These permits can be applied for by individuals, even if they are working full-time, provided they can obtain a no-objection certificate (NOC) from their employers. Such permits allow the person to work as an independent contractor with that company and from that company's premises in the free zone. Although the permit does not allow the holder to sponsor any employees, once their residence visa is stamped, the person can sponsor his own family / dependents.

Particulars	Cost in AED
Freelancer permit	7,020*

** excluding VAT*

** does not include cost of visas*

Meydan Free Zone

Meydan, the most important new business, sporting and lifestyle destination in Dubai and Meydan City Corporation oversees the development of the UAE's new iconic horseracing development. It will feature a world-class grandstand and will serve as a major business and conference district. Located in the heart of Dubai, Meydan Free Zone provides businesses with a powerful global advantage. Offering highly competitive start-up costs without compromising on standards in location and ease of incorporation, Meydan Free Zone drives businesses with an extensive transport network, state-of-the-art telecommunications, a wide range of banking services and high-speed internet connectivity. Meydan Free Zone also provides intelligent Information technology support through a team of professionals from around the world.

Meydan City features the Meydan Free Zone and four distinct sub-districts – Meydan Racecourse, where the Meydan Grandstand takes centre stage and is home to the Dubai World Cup; Meydan Metropolis, a series of state-of-the-art business parks; Meydan Horizons, where business towers intermingle with luxury waterfront developments, and Meydan Godolphin Parks, with its distinctive Godolphin Tower created in the image of a thoroughbred, where the shopping destination Signature Mall is located.

Located in the heart of Dubai, Meydan Free Zone offers international free zone trading status with highly competitive start-up costs without compromising on standards in location and ease of incorporation. Meydan Free Zone offers state of the art telecommunications and high-speed internet connectivity.

Having the flexibility to operate through a flexi desk as opposed to having to get a full-time office makes it easier for you to focus on maximizing your business without having to pay high commercial rental fees.

Advantages of setting up in MFZ

- 100% business ownership for expats and sole shareholders are allowed.
- Ability to operate through a flexi-desk.
- Premier location for new businesses in Dubai.
- Strategic location near Mohammed Bin Rashid Al Maktoum City, close proximity to the Dubai Logistics Corridor.
- Secure regulated environment.
- Guaranteed 50-year tax holiday on personal and corporate tax.
- 100% capital repatriation.
- Seamless and efficient licensing and registration procedure.
- Type of licenses offered are Manufacturing / Industrial, Trading and Services.

Structuring of business operations in the Free Zones

The business operations in MFZ can be structured in either one of the following ways:

- Branch of a foreign/local company.
- Free Zone Sole Establishment (FZE) - one shareholder – minimum share capital AED 100,000; bank deposit of capital required
- As a Free Zone Limited Liability Company (FZ LLC)- 2 – 7 shareholders – minimum share capital AED 100,000. bank deposit of capital required

Cost of setting up in MFZ

Particulars	Recurrence	Amount (in AED)
Registration fees for FZE and FZCO	One time	10,010
Manufacturing/Trading/Service license fees	Annual	10,010
Flexi Virtual Office lease	Annual	6,000
Miscellaneous expenses	Annual	2,000 (approx.)
Visa cost (per visa)	3 years	4,000 (approx.)

**The figures are indicative and subject to change*

Dubai Silicon Oasis (DSO)

Dubai Silicon Oasis is an exciting global collaborative initiative, combining decisive forces that shaped the semiconductor industry under the leadership of Dubai Airport Free Zone Authority. A combination of forces that triggered off a paradigm shift in the worldwide semiconductor industry, to new locations, whilst establishing Dubai as a key centre of future developments in semiconductors.

Dubai Silicon Oasis is spread across 6.5 million square meters and is the first and only purpose-built industrial park for the semiconductor industry and represents businesses across the semiconductor value-chain.

Spread across 6.5 million square meters, DSO provides:

- Developed land for customized buildings.
- Ready-built space (with power, water, telecom, datacom).

Dubai Silicon Oasis is the definitive environment for the global semiconductor industry and provides every facility required for success in today's fast-changing world - from incubators, to networking and outsourcing support, business linkups, venture capital, consulting, etc.

The most authoritative and comprehensive portal on the semiconductor industry will be managed out of DSO, which will knit together the significant players in the semiconductor industry. The portal will be configured to be an excellent marketing vehicle with the potential to create enormous business opportunities.

The Dubai Silicon Incubation Centre (DSIC) at DSO provides the facility for Broadband and Wireless Incubation for the development and commercialization of Intellectual Property and is helping in creating regional enterprises at the top end of the technology spectrum.

Features

- World-class campus, exquisite layout.
- Plug-and-play facilities.
- Comprehensive support facilities for IC companies.
- All suppliers and service providers under one roof - cost and time savings.
- Mutually - supporting community - joint projects, shared facilities.
- Type of company activities would include CAD/CAE companies, design companies, packaging companies, testing companies, etc.

Forms of registration

- Branch of foreign company.
- Branch of a UAE company.
- Free Zone Company (FZCO) - minimum share capital is AED 10,000.
- Free Zone Establishment (FZE) - minimum share capital is AED 10,000.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Office	in 50 sq. m	Starting from 1,500 per sq. m sq.m
Warehouse	Min 366 sq. m	600 per sq. m
Land Minimum	5,000 sq. m	150 - 250 sq. m approx.
FZE Registration Fee one-time AED 5,000		
Branch Registration Fee one-time AED Nil		

Type of License	Cost in AED per annum
Manufacturing	12,000
Trading	12,000
Service	12,000

**The figures are indicative and subject to change*

Dubai Development Authority

In 2014, His Highness Sheikh Mohammed bin Rashid Al Maktoum, issued “Law No. 15 of 2014 concerning the Creative Clusters in the Emirate of Dubai”. A new mandate to lead the development of Dubai’s creative industries in support of the Dubai Innovation Strategy led to DTMFZA being renamed as Dubai Creative Clusters Authority. In 2018, the name changed to Dubai Development Authority (DDA). The change reflects the entity’s new broader mandate overseeing development control, municipal, economic and immigration functions across select free zone clusters and other communities by various master developers throughout Dubai.

The Authority is mandated to play a major role in the future growth of Dubai’s economy and set global standards for urban planning, real estate development, and municipal and business services. The Authority is committed to become the enabler of business-friendly environments fostering business excellence for all its stakeholders, including real estate developers and all strategic partners contributing to the economy of Dubai.

The Authority focuses on three main streams delivering:

- Real estate planning and development control,
- Regulatory and licensing services governing all strategic projects and industries within its jurisdiction
- Industry development.

The Authority’s focus is to elevate its services, guidelines, and standards to become a leader on a global level demonstrating competitiveness in cutting edge transformation and excellence.

DDA has identified 7 strategic objectives that underpin the successful delivery of its mandate to support Dubai’s strategy for innovation:

- Ensure world-class infrastructure and activate a vibrant community.
- Develop business-friendly regulations and ease of doing business.
- Increase the size and skills of the creative talent pool.
- Foster entrepreneurship, SMEs and innovation.
- Foster dynamic industry ecosystems.
- Deliver high quality research, analysis and insights.
- Optimize organizational effectiveness and invest in our people.

DDA regulates a Free Zone comprising of 9 clusters catering to the needs of 7 creative and other knowledge-based industries. DDA is responsible for providing the regulation and policy framework to enable the growth and long-term competitiveness of these clusters. These clusters are owned and operated by TECOM Group, Dubai’s pioneering master developer of industry focused clusters. In each cluster, start-ups, established leaders and talented workers in the same industry co-locate to create vibrant hubs for creativity and innovation that drive economic growth in Dubai’s knowledge-based economy.

The Free Zones under DDA/TECOM are listed below per industry:.....

Information & Communications Technology

1. Dubai Internet City

Outsourcing

2. Dubai Outsource City

Media & Entertainment

3. Dubai Media City
4. Dubai Production City
5. Dubai Studio City

Human Capital Development

6. Dubai Knowledge Park

Higher Education

7. Dubai International Academic City

Life Sciences / Energy & Environment

8. Dubai Science Park

Design

9. Dubai Design District

Dubai Internet City (DIC)

Dubai Internet City (DIC) is a part of the DDA Free Zone cluster. It was formed under Law No. 1 of 2000 of the Emirate of Dubai. DIC provides a knowledge-economy ecosystem that is designed to support the development of Information and Communications Technology (ICT) companies. It is the Middle East's biggest IT infrastructure built inside a Free Trade Zone.

DIC is fully supported by the Government of Dubai and has established Free Zone-specific corporate laws that empower the companies in the community and help them grow. Within a short span of time many global ICT companies have established themselves in Dubai Internet City.

Dubai Internet City is a strategic base for companies targeting emerging markets in a vast region extending from the Middle East to the Indian subcontinent and Africa to the CIS countries, covering 1.6 billion people.

Dubai Internet City (DIC) is a global business and technology community that is home to over 1,600 businesses of all sizes, including Fortune 500 companies, SMEs, start-ups and entrepreneurs.

Features

- State-of-the-art technology.
- World class technical infrastructure (high bandwidth, low telecom cost, high speed support infrastructure etc.) built by CISCO, SUN MICROSYSTEMS, SIEMENS.
- State-of-the-art urban infrastructure (cost competitive, flexible office space, etc);
- Largest commercial internet protocol telephony system in the world.
- Stringent cyber regulations.
- Rich network that companies can tap for resources, partnerships and ideas.
- Easy and fast company registration and licensing procedures.
- Lease for up to 20 years
- Type of company activities include Software Development, Business Services, Web Based and e-Commerce, Consultancy, Education and Training, Sales and Marketing and Back Office Operations, etc.

Forms of registration

- Branch of a foreign company -no minimum capital required.
- Branch of a UAE company-no minimum capital required.
- Free Zone Limited Liability Company (FZ-LLC) - Minimum share capital is AED 50,000 and the maximum depends on the authorities after review of the business plan.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Office	From 40 sq. m	1,900 per sq.m
Registration Fee one time (FZ-LLC) AED 3,500		
Registration Fee one time (Branch) AED 3,500		

Segment / Activity	No of Activities allowed within the segment	Cost in AED per annum
Internet and Multimedia	Five	15,000
Software	Five	15,000
Telecommunication and Network	Five	15,000
IT Service	Five	15,000

**The figures are indicative and subject to change*

Freelancer Permit

DIC also allows for issue of free-lancer permits. These permits are earmarked for individuals in the field of technology for specified activities. These permits can be applied for by individuals, even if they are working full-time, provided they can obtain a no-objection certificate (NOC) from their employers. Such permits allow the person to work as an independent contractor with that company and from that company's premises in the free zone. Although the permit does not allow the holder to sponsor any employees, once their residence visa is stamped, the person can sponsor his own family / dependents.

Particulars	Cost in AED
Freelancer permit	7,500*per annum

**excluding VAT*

**does not include cost of visas*

Dubai Outsource City (DOC)

Dubai Outsource City is the World's first Free Zone dedicated to the outsourcing industry. Dubai Outsource City (DOC) provides a comprehensive infrastructure and environment for outsourcing companies to set up global or regional hubs servicing the worldwide market. DOC is yet another initiative of Dubai Technology and Media Free Zone. Dubai Outsource City (DOC) is a unique business community dedicated to the growth and development of the region's outsourcing, shared Services and business process outsourcing sectors.

Dubai Outsource City is an initiative of Dubai Internet City, the state-of-the-art global hub within Dubai. It is the perfect base for companies that provide mid to high-end IT and business processes outsourcing (BPO) services. Some of the key sectors covered are finance, accounting, IT, payroll processing, graphic design, engineering, biotech, R&D and design. It also serves as a centre for disaster recovery facilities for call centres located offshore elsewhere in the world. The Zone caters to offshore requirements from Europe, USA, the Middle East, Asia and Africa.

DOC provides a custom-made infrastructure to enable outsourcing companies to set up efficient operations as well as support their development. The package of telecom services includes reliable and abundant high-bandwidth connectivity, IP telephony, automatic call distribution (ACD), interactive voice response (IVR) and predictive dialing systems, satellite communication services as well as technical and infrastructure support. These facilities form part of a plug-and-play infrastructure which helps offshore service providers start operations quickly with minimal upfront investment.

Features

- 100 % exemption from taxes.
- 100 % repatriation of capital and profits.
- Host of support Services to eliminate problems faced by outsourcing companies and to reduce operational hassles for outsourcing service providers. They include Speedy Incorporation & Trade Licensing, Hospitality Services and Event Management Services, etc.
- Facilities to plug-and-play infrastructure which helps offshore service providers to start operations with minimal upfront investment.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Limited Liability Company (FZ LLC) - minimum share capital AED 300,000.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Office	Varies	105 per sq. ft.
Registration Fee one-time (FZ LLC) AED 3,510		
Registration Fee one-time (Branch) AED 3,510		
PSA Fee for each employee for one-time AED 2,500		

Segment / Activity	No of Activities allowed within the segment	Cost in AED per annum
Outsource	One	15,000

**The figures are indicative and subject to change*

Dubai Media City (DMC)

Dubai Media City (DMC) was formed under Law No. 1 of 2000 of the Emirate of Dubai. Dubai Media City has rapidly emerged as a global media hub. The City provides an advanced infrastructure and supportive environment for media-related businesses to operate globally out of Dubai.

DMC is fully supported by the Government of Dubai and has established Free Zone-specific corporate laws that empower the companies in the community and help them grow. The facility offers an environment that allows companies and individuals to operate with collective synergy and freedom. Dubai Media City emphasizes “The Freedom to Create”.

DMC brings to the media community, an advanced infrastructure based on a global interconnected network, linked by satellites, computers, internet, television, radio, journalism, cinema and film production. The City is already home to many international companies including global giants such as CNN, Reuters, Sony Broadcast & Professional, McGraw Hill Publishing, Bertelsmann, and MBC, along with regional companies and new start-ups.

Features

- The most advanced scalable IT network.
- Satellite Uplink / Downlink facilities.
- Postproduction studios and facilities.
- Shared Business Centres;
- Customer Care Centre (provides all technical and support service);
- Special facilities for professional freelancers.
- 50-year lease contract for land and building.
- Types of company activities include broadcast services, music, video/audio publishing, production and post-production, advertising agencies, studios, etc.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Limited Liability Company (FZ LLC) - Minimum share capital is AED 50,000 and the maximum depends on the authorities after review of the business plan.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Office	500 sq. ft onwards	190 per sq. ft
Business Centre	Varies	350 - 450 per sq. ft
Registration Fee one-time (FZ LLC) AED 3,500		
Registration Fee one-time (Branch) AED 3,500		

Segment / Activity	No of Activities allowed within the segment	Cost in AED per annum
Advertising & Communication	One	20,000
Media & Marketing Services	Four	15,000
Media Support Services	Two	15,000
Event Management	Five	15,000
Event Support Services	One	15,000
Media & Consultancy	One	15,000
New Media Marketing	Five	15,000
Business Information	One	15,000
Freelancers	Three	7,500
Media Association (Non-Profit)	One	15,000

**The figures are indicative and subject to change*

Freelancer Permit

DMC also allows for issue of free-lancer permits. These permits are earmarked for individuals in the field of media for specified activities. These permits can be applied for by individuals, even if they are working full-time, provided they can obtain a no-objection certificate (NOC) from their employers. Such permits allow the person to work as an independent contractor with that company and from that company's premises in the free zone. Although the permit does not allow the holder to sponsor any employees, once their residence visa is stamped, the person can sponsor his own family / dependents.

Particulars	Cost in AED
Freelancer permit	7,500*per annum

**excluding VAT*

**does not include cost of visas*

Dubai Production City (DPC)

Dubai Production City (DPC) was the first dedicated trade zone created in the region for media-related production activities. The initiative, which is a part of Dubai Technology and Media Free Zone and His Highness Sheikh Mohammed's vision to develop Dubai into a media hub, provides a highly pro-business environment and a complete technology and community infrastructure to support and foster the growth of media production.

DPC is a unique cluster environment for media production companies from across the industry value chain and from across the world to interact and collaborate effectively. DPC caters engaging in Graphic Art, Publishing and Packaging, thus providing a pro-business environment, sophisticated technology and community infrastructure to support and foster the growth of media production.

Companies joining DPC can avail of 100% ownership. Exempt from almost all corporate taxes and personal taxes including those for machinery, equipment, raw materials and spares utilized by the industry. Co-existing at a single location will enable print companies to coordinate production activities efficiently with feeder companies like machinery and equipment providers and suppliers of raw materials and spares. For small and medium-sized businesses, the time and costs involved in sourcing requirements will be considerably reduced, as they can avail of several shared services.

Superior infrastructure for various activities, available as leasehold land and distinct units for printing, production and warehousing. Printing companies also have the option of taking multiple units or having a combination of both land and production units.

DPC deploys and promotes eco-friendly industrial environments, where tested concepts and practices are adopted to recycle waste and enable companies to utilize each other's by-products instead of disposing them as waste. Renewable energy sources are included in the site's infrastructure to guarantee reliable and clean power.

The clusters allowed in DPC are Printing and Manufacturing Machinery, Printing Press, Packaging, Publishing, New Media like Digital and Interactive Game Development, Media Services and Storage.

Features

- State-of-the-art communications.
- High-quality thermally insulated production units.
- Complete facility for production operations.
- The land can be leased for 30 years.
- Type of company activities would include pre-press, printing, post-press, distribution services, logistics services, support service providers, etc.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Limited Liability Company (FZ-LLC) – share capital is dependent on the business activity and varies from AED 50,000 to AED 500,000.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Office space	Starts at 80 sq. ft.	AED 95 - 200 per sq. ft.
Production/Warehouse units with attached offices	Starts at 8,276 sq. ft.	AED 55 per sq. ft.

Registration Fee (one time) AED 3,500

Segment / Activity	No of Activities allowed within the segment	Cost in AED per annum
Printing & Packaging Machinery	Two	15,000
Printing Consumables	Two	15,000
Printing Press	Five	15,000
Signage & Exhibition (except Fabrication and Production)	Three	15,000
Signage & Exhibition - Fabrication and Production	One	25,000
Packaging (except Paper Packaging and Recycling Product Manufacture)	Five	15,000
Packaging - Paper Packaging and Recycling Product Manufacture	One	25,000
Publishing	Five	20,000
Publishing Support Service	Four	15,000
Promotional Services	One	15,000
General Warehousing	One	15,000

**The figures are indicative and subject to change*

Dubai Studio City

Dubai Studio City is a Free Zone dedicated to facilitating the creation and development of an environment and world-class infrastructure to foster the growth of the television, film and music industries in the region. DSC is also a part of the DDA Free Zone Cluster.

Designed to accelerate the growth of the broadcast, film, television and music production industries, Dubai Studio City is an ultra-modern facility integrating every component of content production & broadcast under one roof. Spread across 22 million square feet, it includes production, post-production, broadcast, equipment rental, freelancers, commercial offices, business centre and satellite facilities among others.

It also has residential areas, hotels, an entertainment centre, film schools and training institutes. This unique combination of world-class infrastructure, qualified professionals and unique networking environment makes it the ideal location for creative people to unleash their imagination. DSC offers an industry cluster environment with excellent networking opportunities. With all the elements of the film entertainment industry under one roof, support services such as marketing and ancillary services are also available, making Dubai Studio City an ideal destination for the audio-visual industry.

Over the past few years, the audio-visual industry has witnessed a revolutionary change. With the rapid increase in the number of TV channels, the fastest-growing media industry today is TV Content Production and Distribution. Technically advanced animation films are gaining popularity, as digital portable devices reinvent the music industry. In such a pulsating scenario, it makes sound business sense to invest in a cost-competitive development like Dubai Studio City which has the potential to make history.

Dubai Studio City attracts investors from the production and broadcast industries. Companies providing support services like animation, dubbing, make-up, costume design, casting, talent agencies are also invited to be a part of Dubai Studio City. Film schools and universities offering accredited programs, as well as film workshops and short courses are made available at Dubai Studio City. The institutes and education centres help identify and groom future talent for the industry.

Features

- Industry Cluster Environment.
- Advanced and scalable Telecoms and Broadband.
- Networking Opportunities.
- Tap into the creative and innovative energy in the zone for new ideas.
- Excellent networking opportunities in the Media Hub.
- Commercial, residential, educational and recreational facilities.
- Type of company activities include TV and radio broadcasting, broadcast management, filmed entertainment, film production / post production, sound production, various production services, music & entertainment etc.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Limited Liability Company (FZ-LLC) - share capital is dependent on the business activity and varies from AED 50,000 to AED 2,500,000.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Commercial	From 500 sq. ft.	105 per sq. ft.
Registration Fee one-time (FZ-LLC) AED 3,500		
Registration Fee one-time (Branch) AED 3,500		

Segment / Activity	No of Activities allowed within the segment	Cost in AED per annum
Broadcasting TV: TV Station / Network-Satellite/Terrestrial/ Internet TV	One	25,000-40,000
Broadcasting Radio: Radio Station-Satellite	One	25,000-40,000
Broadcasting	One	40,000
Satellite	One	25,000
Broadcast Support Services	One	15,000
Broadcast Service Providers	One	15,000
Digital Content Creation	Two	15,000
Film Support Services	Two	15,000
Production (Film/ TV and Radio)	Three	15,000
Production Support Services	Three	15,000
Music and Entertainment	Two	15,000
Themed Amusement and Recreation Activities	One	15,000

**The figures are indicative and subject to change*

Dubai Knowledge Park (DKP)

DKP is the world's only free zone dedicated to Human Resource Management and learning excellence.

Established in 2003 as part of TECOM Group, Dubai Knowledge Park (DKP) aims to develop the region's talent pool and establish the UAE as a knowledge-based economy. DKP is a unique hub that offers the best selection of programmes in Human Resource Management (HRM), Consultancy, Training and Personal Development. Students receive diplomas and certificates of the highest calibre from DKP's top-class Business Partners.

Dubai Knowledge Park provides flexible solutions with support from its innovative customer service team. With their assistance, DKP business partners have set up training centres, institutes and HR agencies to sustain and secure their market share in this booming sector.

Features

- Government support services.
- Conference centres and dormitories.
- Multimedia library and other common facilities.
- The facilities can be leased for up to 50 years.
- Type of company activities include IT and Media Corporate Schools, Executive Education Centre, HR Development Centre, Professional Training Centres, Vocational Training Centres, Assessment Centre, Testing Centre, Linguistic Institute, Innovation Centre, Academic Service Provider, School, e-Learning Provider, etc.

Forms of registration

- Branch of a foreign company - no minimum capital required.
- Branch of a UAE company - no minimum capital required.
- Free Zone Limited Liability Company (FZ-LLC) - minimum share capital is AED 50,000.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Closed office / Exec temp Offices	Varies	60,000 onwards
Commercial office (unfurnished)	No space limit	190 sq. ft.
Retail Office	Various sizes	200 sq. ft. onwards
Registration Fee one-time (FZ LLC) AED 3,500		
Registration Fee one-time (Branch) AED 3,500		

Segment / Activity	No of Activities allowed within the segment	Cost in AED per annum
Professional and Management Development Training	Three	15,000
Computer Training	One	15,000
Language Training	One	15,000
Fine Arts Training	One	15,000
Child Skills Development Training	One	15,000
Tutoring Services	One	15,000
Technical & Occupations Skills	Three	15,000
Human Resources Consultancy	Three	15,000
Research & Development	One	15,000
Content Development	One	15,000
Assessment and Testing	One	15,000
Executive Search	One	15,000
Freelancers	One	7,500
Association (Non-Profit)	One	15,000

**The figures are indicative and subject to change*

Freelancer Permit

DKP also allows for issue of free-lancer permits. These permits are earmarked for individuals in the field of education for specified activities. These permits can be applied for by individuals, even if they are working full-time, provided they can obtain a no-objection certificate (NOC) from their employers. Such permits allow the person to work as an independent contractor with that company and from that company's premises in the free zone. Although the permit does not allow the holder to sponsor any employees, once their residence visa is stamped, the person can sponsor his own family / dependents.

Particulars	Cost in AED
Freelancer permit	7,500*per anum

**excluding VAT*

**does not include cost of visas*

Dubai International Academic City

Dubai Knowledge Park (DK) launched Dubai International Academic City (DIAC), the World's only Free Zone dedicated to international higher education. Located in Dubai Academic City, DIAC serves as the regional base for premier international higher education institutions. Spread across an area of 25 million square feet, the DIAC campus provides an intellectually inspiring environment for students and faculty.

Dubai Academic City already houses seven universities. DIAC only houses international universities separating them from other public colleges and institutions in the area.

This thriving knowledge community was founded as part of a long-term economic strategy to develop the region's talent pool, to accelerate its move into a knowledge economy. Benefits for DIAC investors include 100% foreign ownership, 100% tax free and 100% repatriation of profits. There are currently many international universities of higher learning from diverse regions including Australia, India, Pakistan, Iran, Russia, Belgium, the UK and Ireland operating out of DIAC. However, the authority expects to further house 25 international universities to cater to more than 30,000 students in the future.

These institutions offer programs that range in duration from one year to four years. Major academic programs on offer include engineering, computer science, fashion and design, biotechnology, environmental studies, quality management and business management programs.

The selection of international universities depends on a number of criteria including university ranking, strength and programs that correspond to the UAE's industry needs. DIAC is spread across an area of 25 million square feet. There are areas dedicated to the international education zone, research and development centres, sports facilities, student unions and student and faculty accommodations.

However currently there is no mandate for the international universities based in DKP to move to the DIAC. The set-up in DKP is not as appropriate for the universities that need to expand as DKP will focus more on house training and human resources companies. At DIAC universities have the option of either building their own campus or moving into the ready-made buildings.

Features

- Government support services.
- Wellness centres, dining facilities and entertainment venues including movie theatres, gaming centres etc.
- Student Accommodation.
- Sports centres;
- Multimedia library and other common facilities.
- Type of company activities include Universities, colleges, sports facility management, library management, accommodation service provider, academic support services, etc.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Limited Liability Company (FZ-LLC) - minimum share capital varies and depends on the authorities after review of the business plan.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Executive Offices - Furnished	Less than 10 sq mtr	45,000
Offices	400 – 800 sq ft	150 per sq. ft.
Registration Fee one-time (FZ LLC) AED 3,500		
Registration Fee one-time (Branch) AED 3,500		

Segment / Activity	No of Activities allowed within the segment	Cost in AED per annum
Higher Education Provider	One	15,000
Non-Academic Services Provider	One	15,000
Educational Support Services	Two	15,000
School	One	15,000
Early Learning Centre	One	15,000

**The figures are indicative and subject to change*

Dubai Science Park (DSP)

Dubai Science Park (DSP) is the region's first Free Zone community that serves the entire value chain of the science sector, dedicated to supporting scientific Entrepreneurs, SMEs and multinational enterprises. Designed specifically for the needs of businesses and professionals who work in life sciences, DSP fosters an environment that supports scientific research, creativity, innovation and passion. By providing ample office and laboratory space, a robust infrastructure and a vibrant community for residents, DSP ensures a supportive eco-system for businesses to flourish and bring about sustainable change and improvement to the world around us.

DSP is a special destination for clean energy and environmental technology companies to operate and a fully integrated knowledge community that includes programs, services, partnerships and amenities to support the success of environment companies and their employees. The park creates a comprehensive eco-friendly community while ensuring a high level of welfare and quality of living for residents and workers. DSP works with leading energy and environment companies to ensure best practices and policies are implemented in every element in the design and construction of the park.

DSP has renewable and efficient water utilities, as well as clean and efficient transportation facilities as part of its infrastructure. Intelligent building systems, including energy management control, renewable energy production monitoring, fire alarm monitoring and security systems, are the features of the park. The park also emphasizes on Clean Vehicle technologies (retrofit/showcases), circulation within the zone is dedicated to green cars certification standards, fully pedestrian friendly area, renewable and efficient utilities: water conservation and reclamation, gas/hydrogen infrastructure.

Features

- 100% tax free and 100% foreign ownership.
- No corporate tax and income tax for 50 years.
- No customs duty.
- Full currency convertibility.
- Hassle-free company laws and legal framework.
- Designed specifically for needs of businesses and professionals who work in life sciences.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Limited Liability Company (FZ LLC) – minimum share capital is AED 50,000-300,000.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Land	Varies	Varies
Executive Office	1000 sq.ft	120 - 180 per sq. ft
Serviced Office	Varies	25,000 - 85,000
Laboratory	Varies	160 per sq. ft
Warehouse	Varies	60 per sq. ft
Registration Fee one-time (FZ-LLC) AED 3,500		
Registration Fee one-time (Branch) AED 3,500		

Segment / Activity	No of Activities allowed within the segment	Cost in AED per annum
Therapeutics (except Manufacturing and Production)	Five	15,000
Therapeutics - Manufacturing and Production	One	25,000
Food (except Manufacturing and Production)	Five	15,000
Food - Manufacturing and Production	One	25,000
Agricultural, Forestry, Horticulture (except Manufacturing and Production)	Five	15,000
Agricultural, Forestry, Horticulture Manufacturing and Production	One	25,000
Environment (except Manufacturing and Production)	Five	15,000
Environment - Manufacturing and Production	One	25,000
Medical/Scientific Devices or Equipment (except Manufacturing and Production)	Five	15,000
Medical/Scientific Devices or Equipment - Manufacturing and Production	One	25,000
Specialty Supplies (except Manufacturing and Production)	Five	15,000
Specialty Supplies - Manufacturing and Production	One	25,000
Diagnostics and Analysis	Four	15,000
Life Science Services	Five	15,000
Life Science Associations (Non-Profit)	One	15,000

**The figures are indicative and subject to change*

Dubai Design District (d3)

d3 is home to the region's growing community of creative thinkers. It plays a key element in Dubai's vision to transform into an innovation-led economy, and aims to engage, inspire and enable emerging talent as well as providing a platform to showcase Arab creativity to a larger, global audience.

d3 is the latest addition to Dubai's free zone jurisdictions. Located adjacent to Dubai's Business Bay area, with an envisioned acreage of over 25 million square feet, d3 is poised to attract leaders in the art, fashion and design industry, with a view to attracting international fashion and design brands and to develop Dubai into a regional hub for the sector. d3's mantra is to be the beating heart of the Middle East's design scene; a creative community where local designers rub shoulders with global brands. The idea is to nurture local talent in the hope that the next global brand will come out of Dubai".

Although construction of d3 is yet to be completed, it is already accepting numerous applications for registering corporate entities and is already issuing licenses. Importantly, entities licensed prior to the completion of construction of d3 will be permitted to operate from offices located anywhere in Dubai, until such time construction of d3 facilities is completed and the physical launch of d3 takes place.

Features

- 100% tax free and 100% foreign ownership.
- No corporate tax and income tax for 50 years.
- No customs duty.
- As an incentive to set up in d3, its rules permit the migration into d3 of companies set up in free zones administered by TECOM or the DIFC.
- Entities set up in d3 can apply for two licenses enabling them to operate within d3 as well as in the Dubai mainland.
- d3, on a case-by-case basis, may permit 100% foreign ownership of restaurant businesses and, similarly to the DIFC, select venues may be awarded with alcohol licenses.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Limited Liability Company (FZ LLC) - minimum share capital varies from AED 50,000 to AED 100,000 depending on the authorities after review of the business plan.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Shell and Core Office	From 1000 sq. ft.	AED 180 per sq. ft.
Registration Fee one-time (FZ-LLC) AED 3,510		
Registration Fee one-time (Branch) AED 3,510		

Segment / Activity	No of Activities allowed within the segment	Cost in AED per annum
Marketing	Two	15,000
Fashion (except Manufacturing)	Five	15,000
Fashion (incl. Manufacturing)	Five	20,000
Luxury (except Manufacturing)	Five	15,000
Luxury (incl. Manufacturing)	Five	20,000
Interior, Furniture and Objects (except Manufacturing)	Five	15,000
Interior, Furniture and Objects (incl. Manufacturing)	Five	20,000
Design	Three	15,000
E-Commerce	One	15,000
Ancillary Services	Three	15,000
Beauty Care	One	15,000
Art	One	15,000
Freelancer	One	7,500
Marketing Services	One	15,000
Event Management	Three	15,000

**The figures are indicative and subject to change*

Dubai International Financial Centre (DIFC)

DIFC was initiated by His Highness Sheikh Mohammed Bin Rashid Al Maktoum, Vice-President and Prime Minister of the UAE and Ruler of Dubai. He had the original vision to create an international financial centre in Dubai. The DIFC is expected to make a strong contribution to the GDP growth of Dubai, as well as that of the UAE and the region as a whole.

DIFC is an “onshore” financial centre, offering a platform of choice for leading financial institutions and service providers looking to do business in the region. It has been established as part of the goal to position Dubai as a recognized hub for institutional finance, and as the regional gateway for capital and investment. It aims to play a pivotal role in meeting the growing financial needs and requirements of the region, while strengthening links between the financial markets of Europe, the Far East and the Americas.

With the recent economic development, rapid expansion of trade, population growth and the vast infrastructure projects currently underway, there is a growing requirement for a financial centre to serve the rapidly expanding needs of institutions and governments in this region. The DIFC is a Federal Financial Free Zone attached to the Government of Dubai, established in accordance with UAE Federal Law and by Dubai Law. The President of DIFC is His Highness Sheikh Mohammed Bin Rashid Al Maktoum, Ruler of Dubai.

The DIFC concept has evolved as a means of:

- Providing depth to the regional financial markets by broadening the range of traditional methods of financing currently provided by regional banks. Attracting liquidity back into investment opportunities within the region, thereby contributing to its economic growth.
- Facilitating planned privatizations in the region and enabling initial public offerings of privately owned companies, thus providing impetus to the programme of deregulation and market liberalization throughout the region.
- Contributing to the development of regional stock markets which, in turn, will contribute towards broadening the capital and ownership base of private sector companies; and promoting the growth of Islamic finance and the development of the region’s reinsurance sector.

NASDAQ DUBAI (Formerly known as the Dubai International Financial Exchange Limited {DIFX}), a subsidiary of the DIFC Authority, is expected to play a major role in the development of regional capital markets by attracting key regional companies to list their shares and other issued securities on the exchange. This, in turn, is expected to attract international investors and encourage additional portfolio flows to the region, thereby accelerating the process of the region’s integration with world markets.

DIFC has three independent bodies overlooking its operations, which enable it to function as a self-contained financial service centre and each body is assigned independent functions. These are DIFC Judicial Authority (DIFC Courts), DIFC Authority [with its subsidiary DIFC Investments and NASDAQ DUBAI and Dubai Financial Services Authority (DFSA)]

DIFC business activities

Business Activity	Description of Activities
Financial services	Regulated by DFSA
Authorized Firms (AF)	Businesses engaged in financial services
Ancillary Service Providers (ASP)	Businesses engaged in the provision of legal or accounting services
Authorized Market Institutions (AMI)	Businesses engaged in operating an exchange and/or a clearing house
Non-financial services*	Non-regulated

* Business not engaged in financial services, i.e. business infrastructure, corporate offices, and professional services, other than law and accounting firms, and other firms not involved with financial services.

Legal restrictions on authorized firms in DIFC

- DIFC entities may not offer any products or services to the retail market.
- Insurance activities in the UAE are restricted to re-insurance.
- UAE federal laws regarding the Criminalization of Money Laundering apply, while federal civil and commercial laws do not apply.
- DIFC entities may not take deposits, deal and offer any products or services in UAE dirham.
- All DIFC licensed entities must be resident in the DIFC. If no space is available in DIFC, the entity may apply to be resident in Dubai until such time space is available.

While the DFSA permits a wide range of financial services to be carried out from within the DIFC, some restrictions apply. Authorized Firms are not permitted to undertake the following activities:

- Dealing with an individual client with less than US\$ 1 million in liquid assets.
- Dealing with an institutional client with share capital or net assets less than US\$5 million.
- Accepting deposits from the UAE market.
- Conducting insurance business with individuals.
- Providing money services unless it is connected with another financial service for which the firm is authorized.

Features

- Internationally accepted laws and regulatory processes.
- A world-class, independent, regulatory agency working alongside other financial regulatory agencies located in major global jurisdictions.
- A fully transparent operating environment, complying with global best practices.
- A dollar denominated environment.
- An international stock exchange with primary and secondary listings of debt and equity instruments.
- A variety of legal vehicles that may be established with capital structuring flexibility.

DIFC focuses on several sectors of financial activity like Banking Services (Investment Banking, Corporate Banking and Private Banking); Capital Markets (Equity, Debt Instruments, Derivatives and Commodity Trading); Asset Management and Fund Registration; Insurance and Re-insurance; Islamic Finance; Business Processing Operations and Ancillary Services.

Entities can be set up in DIFC either as:

- Authorized firms.
- Authorized market institutions.
- Ancillary service providers.

Authorized Firms (AF): Authorized Firms in DIFC are categorized into five distinct license categories depending on the type of activity that the firm will be undertaking. Each of these categories of licenses has its own rules and capital requirements. The financial services described under each group are the determinants for the relevant category.

Category 1	Accepting Deposits	Providing Credit		
Category 2	Dealing in Investments as Principal			
	Dealing in Investments as Agent	Providing Trust Services	Managing Assets	Providing Custody
Category 3	Operating a Collective Investment Fund	Acting as the Trustee of a Fund	Managing a profit-sharing investment account	Arranging credit or deals in investments
Category 4	Investment Fund	Advising on Financial Products or Credit	Operating an Alternative Trading System	Providing Fund Administration
	Arranging Credit or Deals in Investments	Arranging Custody	Insurance Intermediation	
Category 5	An Islamic Financial Institution			

Apart from offering financial services specified under a particular Category, the AF can also provide services included under lower categories. For instance, an AF in Category 1 can additionally offer financial services as listed under Category 2, 3 and 4. However, the reverse is not permitted.

Ancillary Service Providers (ASP): under the DFSA definition, ASPs include law firms and accounting firms that at the time of application provide services to one or more licensed institutions.

Authorized Market Institutions (AMI): under the DFSA definition, AMIs include entities which carry on, or intend to carry on, the financial service of operating an exchange and/or a clearing house in, or from, DIFC.

Forms of registration

DIFC allows for the establishment of 100% foreign owned companies, whether as a branch of an already existing foreign company or as a 100% incorporated company within DIFC.

The types of legal entities that can be incorporated/ registered in DIFC vary for financial services, and non-financial services. The principal forms of legal entities available within DIFC include:

- Company Limited by Shares (LTD);
- Limited Liability Company (LLC);
- Limited Liability Partnership (LLP);
- Limited Partnership (LP);
- General Partnership (GP);
- Branch of a Foreign Entity (Recognized Entity);
- Representative office.

Capital requirement

Authorized Firms: Each of the five categories of AFs has its own capital requirements, as specified in the table below:

Authorized Firms	Base capital requirement
Category 1	USD 10 million
Category 2	USD 2 million
Category 3	USD 500,000
Category 2 or 3 that provide custodial services to collective investment funds or are depositories of mutual funds/ open ended investment companies	USD 4 million
Category 4	USD 10,000
Category 5	USD 10 million

Ancillary Service Providers: There are no minimum capital requirements for ASPs. However, ASPs must be able to meet their liabilities as and when they fall due.

Costs (application and license fees)

- The application fees vary according to the provided Financial Services, and the number of employees holding Authorized Individual status. The maximum overall application fee is capped at US\$ 150,000.
- The Financial Services application fee will range from US\$ 10,000 to US\$ 50,000 depending on the Financial Services a firm intends to conduct.
- The application fee for each Authorized Individual is US\$ 1,000 (up to a maximum of US\$ 50,000).

Fee - retail outlets - limited liability company / company limited by shares / foreign recognized company

- Application for Reservation of Name - US\$ 340.
- Application for Incorporation of a Limited Liability Company - US\$ 3,400.
- Commercial License fee (payable upon incorporation and annual renewal) - US\$ 5,100.

International Humanitarian City

International Humanitarian City (IHC) is a global humanitarian and aid hub, given a Free Zone status in Dubai. IHC is an independent Free Zone created by the Government of Dubai and chaired by HRH Princess Haya Bint Al Hussein, Wife of HH Sheikh Mohammed Bin Rashid Al Maktoum, Vice-President and Prime Minister of the UAE, Ruler of Dubai. IHC consolidates Dubai as an essential link in the humanitarian value chain.

International Humanitarian City (IHC) aims to facilitate aid and development efforts by providing local and international humanitarian entities with facilities and services specifically designed to meet their needs. Nearly 60 organizations and commercial companies including UN Agencies and NGOs are currently registered with IHC. IHC is a non-religious, non-political and non-profit organization. IHC brings together United Nations agencies, local and international aid and development organizations, commercial companies and other stakeholders in a secure environment that fosters partnerships, social responsibility and global change.

Features

- Strategic location.
- Logistics hub.
- World class infrastructure.
- Ability to assimilate relief aid suppliers.
- Organizations and donors within an integrated city.
- Cost effective procurement options.
- Easy access to the port and the international airport.
- Types of organizations in IHC would include United Nations agencies, local and international aid and development organizations, well established NGOs, commercial companies' relief agencies, donors and complementary business, etc.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- FZ LLC.

Facility costs and type of license

Type of License	Cost in AED per annum
NGO / IGO	6,500
Service/Commercial	15,000
Registration Fee (one time) - 15,000	

** These figures are indicative and subject to change.*

Dubai Health Care City (DHCC)

Dubai Healthcare City (DHCC) is formed under Decree No. 1 of 2003. DHCC initiative is to provide the highest quality of healthcare services to medical care and wellness seekers from the region (comprising GCC, Indian Subcontinent, Northern Gulf, Central Asia, the Levant, North and East Africa) by creating a world-class cluster of healthcare professionals and service providers in the heart of Dubai.

DHCC provides excellent medical care services in selected disciplines that are relevant to the health problems facing patients in the region. The 'core' of the healthcare cluster economy is a University Medical Complex consisting of a University Specialty Hospital, a Post-Graduate Medical School and Nursing School, and a Life Science Research Centre. The combination of these three components has enabled Dubai to leapfrog to the forefront of regional medical practices, establishing a position of regional leadership through leading edge education and research, and thereby becoming a centre of excellence in global healthcare.

DHCC is a welcoming gateway for patients coming from abroad, visiting doctors, conference participants, post-graduate interns and staff members. DHCC caters to both the medical and the wellness clusters. The Wellness Cluster is a collection of independent businesses that are designed with the long-term health and wellness of the patient or customer in mind. The holistic approach focuses on a customer's wellbeing and enhancing the quality of life.

Features

- Low operating costs.
- State-of-the-art medical facilities.
- Integrated healthcare community.
- Specialized first class medical care.
- Holistic centres, healthcare malls and other support services.
- The facilities could be leased or on free hold basis.
- The types of activities allowed in DHCC are wellness centres, nutrition centres, rehabilitation centres, health resorts and spa, health farm, research centres, pharmaceutical companies, private hospital and clinics, nursing school, science specialists, university complexes, tele-health and e-enabled services, etc.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Company (FZ LLC) -share capital varies, depending on the type of project.
 - Clinical – minimum AED 300,000.
 - Non-Clinical – minimum AED 50,000.
 - Hospitals – AED 1,000,000 or as advised by the authority.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Offices / Clinics Suites	Varies	150 - 250 per sq. ft
Retail Unit	Varies	275 - 400 per sq. ft (approx)
Land	Varies	Varies
Registration Fee FZ-LLC AED 3,500		

Type of License	Cost in AED per annum
Commercial License	20,000
Hospitals	40,000 - 50,000 (varies)
Professional License	15,000 - 20,000

** The figures are indicative and subject to change*

Dubai World Trade Centre (DWTC)

Established by His Highness Sheikh Mohammed bin Rashid Al Maktoum, UAE Vice President and Prime Minister, Ruler of Dubai, the Dubai World Trade Centre Authority (DWTC Authority) provides a unique and highly desirable proposition for businesses looking for an effective, competitive and well-regulated business ecosystem to compete even more effectively regionally and globally.

A public corporation that enjoys corporate body status, financial and administrative autonomy and full legal capacity to help it carry out its duties and activities, it will deliver a more flexible business-conducive environment in the heart of one of the world's most dynamic and cosmopolitan cities.

Under the jurisdiction of the DWTC Authority, the Free Zone spans locations within the iconic Dubai World Trade Centre and the adjoining Dubai Trade Centre District, as well as at the upcoming new Dubai Trade Centre Jebel Ali, adjacent to Al Maktoum International airport in Dubai South, when it comes online. DWTC is currently home to over 100 commercial tenants, including leading international companies such as Shell, General Motors and Halliburton, with an average occupancy length of over nine years.

In addition to its existing real estate portfolio, DWTC is currently adding three international Grade-A office buildings as part of its upcoming Dubai Trade Centre District (DTCD) – a high-end integrated mixed used real estate development in the heart of Dubai's Power Corridor. Offering premium commercial and retail space, DTCD will be a business-conducive and professionally managed destination that serves as a strong incentive for global, regional and local multinationals to headquarter their regional bases in Dubai.

Located between the iconic Dubai World Trade Centre and Jumeirah Emirates Towers – two symbols of Dubai's meteoric rise as a leading destination of international commerce - the DTCD development is being designed to best-in-class quality standards and has achieved LEED® Gold precertification from the US Green Building Council.

With leasing and licensing opportunities available now across the Dubai World Trade Centre and Dubai Trade Centre District, the Free Zone provides a strong incentive for multinationals to use Dubai as the springboard to enter local and regional markets, as well as incentivizing global associations to establish a permanent, regional base in the free zone, and allowing organizers to deliver a much more streamlined event participation and logistical experience while also increasing attractiveness.

Features

- 100% foreign ownership.
- 100% repatriation of capital.
- Zero income tax for 50 years and renewable.
- Zero corporate tax for 50 years and renewable.
- No export tax.
- No restriction on currency and repatriation of funds.
- No restriction on hiring foreign employees.
- No restraints over the capital nationality.
- Freedom to initiate multi options for legal operating structures.
- Flexibility to determine prices of services or products and the profit margin desired.
- Stable and clear regulation.

- One-stop-shop service that provides business partners with a variety of government services, including company registration, licensing, visa and other services.
- Simplified incorporation process.

Forms of registration

The Free Zone offers a highly competitive, single-point of contact operation for corporations, affording them a unique and flexible offering to operate seamlessly, including as an onshore registered business, under an independent free-zone license or as a dual licensed entity from within the same zone. The types of companies that can be formed at DWTC Free Zone are:

- Free Zone Establishment (FZE) – minimum capital is AED 1,000; bank deposit of capital required if capital exceeds AED 300,000
- Free Zone Company (FZCO) – minimum capital is AED 1,000; bank deposit of capital required if capital exceeds AED 300,000
- Branch of an L.L.C. (covers all Limited Liability Companies in the UAE);
- Branch of a Foreign Company.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Non serviced offices	800-2500 sq. ft.	170 per sq. ft
Serviced offices	160-400 sq. ft.	350 per sq. ft (approx..)
Registration Fee FZE - AED 10,000		
Registration Fee FZC - AED 15,000		
Registration Fee LLC / Foreign Co. Branch - AED 5,000		

Type of License	Cost in AED per annum
Commercial License	25,000
Professional License	25,000

Business Operating Permit Fee is applicable for entities already licensed by the Dubai Department of Economic Development that want to obtain a lease and operate in the Free Zone. The fee is as follows:

Business Operating Permit Fee	AED 5,000
Renewal	AED 2,000

Hot Desk option [for FZE, FZCO, branch]

Particulars	Cost in AED per annum
For regular trading / consulting license:	28,300
Total Package includes hot desk, registration, licensing, establishment card	
Annual recurring cost	27,300

* Hot desk security deposit of AED 2,000 is also payable

* Hot desk / Executive Office Package includes 2 visas

* Visa Cost Applicant outside country: AED 1,500; Applicant Inside country: AED 2,720; Visa Transfer: AED 2,720

Trakhees

Department of Planning and Development - Trakhees is deemed the regulatory arm of Ports, Customs and Free Zone Corporation (PCFC) in Dubai and the agency responsible for licensing and regulating business in Special Development Zones and areas. Department of Planning and Development - Trakhees consists of four main departments:

- Civil Engineering Department.
- Commercial Licensing Department.
- Environment, Health and Safety Department.
- Corporate Excellence Department.

This Department started the implementation of its business in 2009, following the issuance of a decree by His Highness, the Ruler of Dubai, No. 22, with respect to supervising the infrastructure, providing it with public services, as well as imposing, defining and collecting fees of such services in special development zones. This Decree stipulated and stated that services of “Trakhees” shall include lands, complexes and areas owned by Ports, Customs and Free Zone Corporation, Dubai World or entities and subsidiaries of any of them in Dubai or those located within the scope of their jurisdiction and authority, in areas defined by Ports, Customs and Free Zone Corporation, or areas identified under a legislation issued by the Ruler of Dubai, including, but not limited to, Nakheel, Limitless, Dubai Maritime City, Investment and Dubai Multi Commodities Centre (DMCC).

Department of Planning and Development has been keen and eager that its Strategic Plan 2016 will achieve the goals of Dubai Strategic Plan 2021. It is worth mentioning that the vision and mission have been reformulated, from which “Trakhees” can start its business to keep pace with the escalating development in the sustainable economic development of the emirate and support the comprehensive development of Ports, Customs and Free Zone Corporation’s overall performance.

In addition, Department of Planning and Development gives due care for the necessity of adopting best strategic plans that cope with the latest updates in the global and regional developments, in order to set out ambitious goals fulfilling the directions of His Highness, the Ruler of Dubai, by pleasing and satisfying the public through stimulating creativity and innovation to improve the quality of services provided to the public by developing and using the latest smart applications of information technology for enhancing Dubai’s competitiveness and supporting its ability to solicit trade and investment, so as to continue a progressive journey to reach the No. 1 position globally in all fields.

Areas designated as special development zones

- | | | |
|-----------------------|----------------------|------------------------------|
| • International City | • Jumeirah Park | • Al Khail Plaza |
| • Dragon Mart Complex | • Jumeirah Village | • All Dubai Customs Projects |
| • Ibn Battuta Mall | • Waterfront | • DP World Port |
| • Jumeirah Island | • World Island | |
| • Discovery Gardens | • Limitless | |
| • The Gardens | • Downtown Jebel Ali | |
| • Palm Jumeirah | • Al Furjan | |
| • Palm Deira | • Jebel Ali Village | |

Commercial registration section of commercial licensing division

The Commercial Licensing Division (CLD) of Trakhees provides integrated licensing services for its clients. There are many commercial services provided by the CLD. Some of those services are: Free Zone License, Local Company License, Hotel & Tourism Licenses, and other services. The Government Services Section of CLD provides services ranging from Employment Visas, Non-Sponsored Employees, Dependents' Visas, Visit Visas, Visa Transfers, ID Cards, PRO Cards, NOCs & Letter Requests, Termination & End of Service and related affairs to availing daily administrative letters and a wide host of other government related services.

Forms of registration

There are two types of Licenses provided by CLD:

Free Zone Licenses	Local Licenses
<ul style="list-style-type: none">Free Zone Establishment (FZE): single shareholder -minimum capital AED 1 million.Free Zone Company (FZC): 2-5 shareholders -minimum capital AED 500,000.Branch Company (Existing Trakhees Free Zone License);Branch of Overseas Company.	<ul style="list-style-type: none">Sole Establishment.Civil Companies.General Partnership.Simple Limited Partnership.Private Joint Stock Company.Limited Liability Company.Branch of Overseas Company.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Leased offices	Depends on SDZ	Varies
Freehold offices	Depends on SDZ	Varies
Registration Fee FZE - AED 10,000		
Registration Fee FZC - AED 15,000		
Registration Fee LLC / Foreign Co. Branch - AED 5,000		

Kiklabb (Queen Elizabeth II)

KIKLABB offers a fresh perspective on setting up business in Dubai. Government-owned by PCFC Investments, it issues Dubai Free Zone and DED Mainland Trade Licenses without the typical challenges.

Located on the prestigious, Queen Elizabeth II at Port Rashid, KIKLABB has created a unique space making licensing simple and work smart.

Features

- Quick response time
- Competitive prices, especially for Dubai Free Zones
- Transparency of cost and process, so there are no surprises along the way
- Take care of everything in-house, no need to deal with a separate PRO, typing centre, visa processing, etc.
- License flexibility: not limited to specific sector
- Up to 5 activity codes
- At KIKLABB, you can start working on day one while they deal with the visas and licenses
- SSID Wi-Fi network with speeds up to up to 600Mbps keeps it all fast, private, and secure - including built-in antivirus and antispam control.
- Meeting rooms with big screens, in-room keyboard, seamless audio, top-tier cloud services, video conferencing software, and even their own ethernet cable.
- IP phones, call forwarding, and dedicated account managers, you can run your Dubai office from anywhere, and no one has to know it's all virtual.
- Bespoke, state-of-the-art, high-tech, and spacious: private office space available weekly, monthly, and yearly.
- Free on-site parking for clients and guests
- Simple and affordable insurance plans, through their partner - Noor Takaful
- Easy, seamless bank account opening through their partner - Mashreq Bank
- Assist with external, additional approvals if required

Forms of registration

The Free Zone offers a highly competitive, single-point of contact operation for corporations, affording them a unique and flexible offering to operate seamlessly, including as an onshore registered business, under an independent free-zone license or as a dual licensed entity from within the same zone. The types of companies that can be formed at Kiklabb are:

- Free Zone Establishment (FZE) – minimum capital is AED 1,000;
- Free Zone Company (FZCO) – minimum capital is AED 1,000;
- Branch of an L.L.C. (covers all Limited Liability Companies in the UAE);
- Branch of a Foreign Company.

Facility costs and type of license

Type of License	Cost in AED per annum
Commercial License	15,000
Professional License	15,000
General Trading License	25,000

Virtual Office

Visas	Annual License Fee (in AED)*	Annual Service Fee (in AED)	Annual Workmen ompensation Allowance (in AED)	Annual Virtual Office Cost (in AED)	Total (in AED)
0-1	18,000	2,500	750	5,000	26,250
2	18,000	2,500	750	6,500	27,750
3	18,000	3,500	750	11,000	33,250
4	18,000	4,500	750	11,000	34,250
5	18,000	5,500	750	14,250	38,500

*Annual license cost includes Establishment Card fees

Flexi Desk

Visas	Annual License Fee (in AED)*	Annual Service Fee (in AED)	Annual Workmen ompensation Allowance (in AED)	Annual Flexi Desk Cost (in AED)	Total (in AED)
0-1	18,000	2,500	750	7,000	28,250
2	18,000	2,500	750	9,100	30,350
3	18,000	3,500	750	15,400	37,650
4	18,000	4,500	750	15,400	38,650
5	18,000	5,500	750	19,950	44,200

*Annual license cost includes Establishment Card fees

Visa Costs

- Visa processing costs AED 5,250 per visa
- Refundable deposit of AED 3,000 per visa is required
- Medical appointment costs AED 550 (regular) and AED 750 (VIP) per visa
- Emirates ID processing costs AED 400 per visa

Free Zones in Sharjah and the Northern Emirates

Sharjah Airport International Free Zone (SAIFZ)

Sharjah Airport International Free Zone (SAIF Zone) was established by Emiri Decree No. 2 in 1995. SAIF Zone is placed on the crossroads of major trading routes between East and West. Sharjah offers excellent global, sea, land and air transport links with access to a market of over 1.4 billion consumers, covering member states of the GCC and the Arab World, Iran, CIS countries, the Asian Sub-continent and parts of Africa and the Eastern Mediterranean.

Adjacent to Sharjah International Airport and just a few minutes from Sharjah City and Port Khalid, the location of SAIF Zone is enhanced by its secondary seaport facility located in the Gulf of Oman at Port Khorfakkan.

Features

- The only Emirate with seaports on the East and West coasts.
- SAIF Zone is the world's first ISO certified Airport Free Zone.
- Access to ports in the Arabian Gulf and the Indian Ocean.
- Lease period up to 25 years.
- Types of company activities include manufacturing, processing, assembling, packaging, Import/export, distribution, storage, services, etc.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Company (FZCO) - minimum share capital is AED 150,000.
- Free Zone Establishment (FZE) - minimum share capital is AED 150,000.

* There is no requirement to deposit the capital into a bank account

Facility costs and type of license

Facility	Size	Cost in AED per annum
Land	Min. 2500 sq. m	25 per sq. m
Executive Offices	Min. 9 sq. m unfurnished	15,650
Office Facility	Exclusive desk facility	10,800
Suite	Min 21 sqm furnished	28,650
Factory/Warehouse	125 - 600 sq. m	Varies from 48,000 - 190,300
FZE / FZCO Registration Fee AED 5,000 (one-time fee)		
Branch Registration Fee AED 5,000 (one-time fee)		

Type of License	Cost in AED per annum
Industrial	7,500 - 10,000
Commercial	7,500 - 15,000
Service	7,500
General Trading	15,000
Real Estate	15,000
Aviation / Shipping License	15,000
Oil & Gas	15,000
Freight Forwarding & Cargo Handling	8,500

* These figures are indicative and subject to change.

** Currently there is a promotional offer of AED 10,800 annually for specific trading activity along lease and license of SAIF office Facility. This promotional offer is valid for two (2) years and from the third year onwards the normal fee of AED 25,800 will be applicable. In case you wish to obtain a general trading license then the first two years' license cost shall be AED 18,300 annually and from the third year onwards it shall be AED 33,000.

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

Hamriyah Free Zone (HFZ)

Sharjah Airport International Free Zone (SAIF Zone) was established by Emiri Decree No. 2 in 1995. SAIF Zone is placed on the crossroads of major trading routes between East and West. Sharjah offers excellent global, sea, land and air transport links with access to a market of over 1.4 billion consumers, covering member states of the GCC and the Arab World, Iran, CIS countries, the Asian Sub-continent and parts of Africa and the Eastern Mediterranean.

Adjacent to Sharjah International Airport and just a few minutes from Sharjah City and Port Khalid, the location of SAIF Zone is enhanced by its secondary seaport facility located in the Gulf of Oman at Port Khorfakkan.

Features

- Hamriyah Free Zone (HFZ) Access to 3 modern seaports.
- Sharjah is the only Emirate with seaports on the East and West coasts.
- HFZ has access to one of the largest cargo hubs in the UAE at Sharjah International Airport.
- Lease period up to 25 years.
- Types of activities include manufacturing, processing, assembling, packaging, import/ export, distribution, storage, services, etc.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Company (FZCO) – 2 to 5 shareholders.
- Free Zone Establishment (FZE) – 1 shareholder.

**Minimum capital requirement for FZE and FZCO has been waived by the HFZ authorities.*

Facility costs and type of license

Facility	Size	Cost in AED per annum
Land	Min. 2,500 sq. m	30 - 35 per sq. m
Hamriyah Business Centre (HBC)	virtual	8,800
E-Offices	10 sq. m	13,600
Executive Offices	22 sq. m – 42 sq.m.	46,280 – 80,560
Factory/Warehouse	276 - 614 sq. m	Starting from 79,140 129,558
Registration Fee AED 9,000 (one-time fee); Refundable Deposit AED 5,000		

Type of License	Cost in AED per annum
Industrial	3,500
Commercial	3,500
Service	3,500
Investment	12,000
General Trading	12,000

** These figures are indicative and subject to change*

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

Sharjah Media City (SHAMS)

The City, which aims to become a regional media hub, was established in January 2016 by His Highness Dr Shaikh Sultan Bin Mohammad Al Qasimi, Supreme Council Member and Ruler of Sharjah by virtue of Emiri decree No. 10 of 2016. Sharjah Media City is located in the emirate of Sharjah which is seen as the cultural capital of the UAE. Shams launched in 2017 with a vision to be a world-class hub for media and creativity in the region. Shams mission is to make creative entrepreneurship accessible and inspire business growth in the region. The Shams community fosters a vibrant ecosystem for innovation to live, learn and co-create.

As a world-class Free Zone hub for innovation, Shams sets the benchmark for service and support to those wishing to set-up and launch their business with specialized facilities for the creative and media industries. Shams is a dynamic initiative that makes a strong connection with the talented individuals it attracts. The new zone will have legal independence over licensing and media regulations, although governed by the laws of the United Arab Emirates and Sharjah. Shams offers smart innovative services, coupled with a holistic community-centred approach. They place great value on localized content and actively encourage entrepreneurial talent from within this thriving community.

Features

- Allocation of up to 6 visas on a shared desk facility.
- No deposits required.
- Investor visas available with no age restrictions.
- Ability to appoint Corporate Directors for your company.
- Companies will be limited in liability.
- 100% repatriation of capital and profits.
- 100% foreign ownership permitted.
- 0% corporate or personal income tax.
- Located 25 minutes from Dubai Airport and 5 minutes from Sharjah Airport.

Forms of registration

- SHAMS LLC (with one or up to 50 shareholders);
- Branch of a foreign company; and
- Branch of a locally incorporated company.

Facility costs and type of license

SHAMS shall be providing four facility options:

- Dedicated Desk.
- Shared Desk.
- Dedicated office; and
- Shared office.

These are designed to serve clients and cater to their needs and requirements once the community is developed.

Shared workplace facilities offered by Shams provide a co-working environment, which is a great solution for start-ups that want to interact with other like-minded people. The key to shared workspaces is that they foster collaboration.

Type of license	Type of Activity	Cost in AED per annum
Service / Trading	Activity Type 1 (specific)	11,500 – 25,000
Service / Trading	Activity Type 2 (general)	16,500 – 30,000

** These figures are indicative and subject to change*

Note:

There is an additional fee of AED 2,255 – E-Channel registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

Sharjah Publishing City Free Zone (SPCF)

Sharjah Publishing City was established in 2017 by the Royal Decree of His Highness Sheikh Dr. Sultan Bin Muhammad Al Qassimi, the Ruler of Sharjah. It is managed by Sharjah Book Authority, a special branch of the Government of Sharjah, that oversees the umbrella of projects related to the ruler's visionary goals for the Emirate. Sharjah Publishing City is the world's first free zone exclusively serving the publishing industry. It offers companies in the publishing space the opportunity to capitalize on tax-free privileges while being independently owned and operated. SPCFZ caters to the publishing industry mainly. However, we have a wide range of business activities to choose from.

Features

- 0% taxation (no any type of taxation)
- 100% Business ownership
- 100% Capital repatriation
- Full range of business activities related to Publishing and Printing sector
- Wide range of facilities – Furnished, Unfurnished offices and Storage
- Prime central location with access to all other emirates, Gulf Corporation countries and in close proximity to sea ports & airports.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Company (FZCO) – 2 to 7 shareholders.
- Free Zone Establishment (FZE) – 1 shareholder.

**Minimum capital requirement for FZE and FZCO has been waived by the SPCFZ authorities.*

Facility costs and type of license

Facility	Size	Cost in AED per annum
Starter Package (only for UAE Residents & GCC Citizens) (no visa)	Flexi Desk	6,500
Start-up Basic (1 visa)	Smart office (40 hours per month)	17,500 (inclusive of one visa cost)
Premium Office (5 visa allocation)	25 sq. m unfurnished	25,250
Platinum Office (5 visa allocation)	25 sq. m furnished	29,000

** These figures are indicative and subject to change*

Note:

Includes establishment card

Sharjah Research, Technology and Innovation Park (SRTI Park)

The Sharjah Research, Technology and Innovation Park (SRTI Park), an initiative of the American University of Sharjah Enterprises (AUSE), has expressed its commitment towards positioning itself as a premier research and innovation hub in the UAE. SRTI Park was established in 2016 by royal decree of His Highness Sheikh Dr. Sultan bin Muhammad Al Qasimi, Member of the Supreme Council of the UAE, and Ruler of Sharjah, United Arab Emirates. The Park is strategically located between Sharjah Airport Road and the University City Road. Current developments in the area will enhance the attractiveness of the area providing significant residential opportunities for businesses located in the free zone.

SRTI Park aims to develop and manage an innovation ecosystem within a free zone that promotes Research and Development and supports enterprise activities and the triple helix collaboration of industry, government, and academia. SRTI Park continues extensively in its efforts to attract and host knowledge-intensive businesses. The thematic pillars SRTI Park focuses on are water technology, renewable energy, environmental technology, digitization, Industrial Design 4.0, and Transportation & Logistics.

Features

- 0% taxation (no type of taxation)
- 100% foreign ownership
- Cost-effective licensing and leasing space
- 100% exemption from corporate and personal income taxes
- Access to pool of talented professionals and students from University City
- Freedom to repatriate capital and profits
- Accessibility to local, regional and international markets
- Fast track business establishment

Forms of registration

- Branch of a foreign company.
- Free Zone Company (FZCO) – 2 to 5 shareholders – minimum capital – AED 150,000*.
- Free Zone Establishment (FZE) – 1 shareholder – minimum capital – AED 150,000*.

** Minimum capital requirement for FZE and FZCO is optional.*

Facility costs and type of license

For small business operations, the SRTI Park has various options ranging from co-working space to innovation plot depending on the business requirements.

Facility	Cost in AED per annum
Women in Innovation [includes innovation lounge confined for women, professional network events, no visas]	9,000
First Step Hi – Tech office [includes innovation lounge, professional network events, no visas]	15,000
MAKTABI CO-WORKING SPACE [includes designated desk, shared working space, furnished area, three visas, 24/7 security, free wifi, meeting rooms, receptionist and parking space]	25,000
Start Up Office [includes furnished office, three desks, private working area, six visas, 24/7 security, free wifi, meeting rooms, receptionist and parking space]	40,000
SME office [includes furnished office, four to six desks, private working area, eight visas, 24/7 security, free wifi, meeting rooms, receptionist and parking space]	42,000
Ecosystem office [includes fitted office, fully furnished, four to six desks, private working area, ten+ visas, 24/7 security, free wifi, meeting rooms, receptionist and parking space]	75,000
Innovation Office [includes shell and core, working space as per client requirement, visa as per client, private working area, 24/7 security, free wifi, meeting rooms, receptionist and parking space]	As per lease area (800 per sqm) + License fee (AED 10,000) + Registration fee (5,000) + Lease Deposit (AED 10,000) + other additional expenses
Innovation Plot [Includes plot allocation in prime Sharjah location for developer and retailer to lease land, visa as per client requirements]	As per lease area (AED 30- AED 100 per sq.m.) + License fee (AED 10,000) + Registration fee (5,000) + Refundable deposit (applicable) + other additional expenses

Ajman Free Zone (AFZ)

Ajman Free Zone was formed under Law No. 3 of 1996 of the Emirate of Ajman. Strategically situated at the entrance of the Arabian Gulf, Ajman Free Zone is well placed to serve Eastern and Western markets. Ajman's proximity to Sharjah and Dubai provides easy accessibility to the two international airports and four ports. The Free Zone is home to over 1400 companies approximately.

Features

- Economical wage structure and easy access to vast work force.
- Total elimination of all service charges and hidden fees.
- Lease period up to 20 years.
- Types of company activities include manufacturing, processing, assembling, packaging, import/export, distribution, storage services.

Forms of registration

- Branch of a foreign / UAE company.
- Free Zone Company (FZCO) – minimum share capital is US\$ 50,000 (approx. AED 185,000) *.
- Free Zone Establishment (FZE) – minimum share capital is US\$ 50,000 (approx. AED 185,000) *.

* Capital can be raised after issue of license.

Facility costs and type of license

Facility	Activity/size	Cost in AED per annum
Pioneer/ Freelance Package		5,000 – 6,000
Business Centre	1-3 activities	13,535 - 16,135 (package price inclusive of rent, license and other service charges)
Business Centre	General Trading	18,735 (package price inclusive of rent, license and other service charges)
Business Centre	E-Commerce License	19,635 (package price inclusive of rent, license and other service charges)
Office	1-3 activities.	21,625 – 24,225 (package price inclusive of rent, license and other service charges)
Office	General Trading	26,825 (package price inclusive of rent, license and other service charges)
Executive Offices		28,000 onwards
Land	Min. 2,000 sq.m	Starting from 20 per sq. m
Factory/ Warehouse	100-645 sq.m	38,000 onwards

FZE/FZCO Registration fee - no registration fee

Refundable Deposit of AED 5,000 for Executive Office and Warehouse facility

Type of License	Cost in AED per annum
Industrial	7,000
Trading	Varies from 3,000 to 5,000 depending on the number of items
Service	5,000
General Trading	7,000

* These figures are indicative and subject to change

Ajman offshore

A bit late to join the bandwagon, the Ajman Free Zone Authorities (AFZA) introduced offshore company regulations during Ramadan in 2014.

Ajman Offshore is regulated by Ajman Free Zone Offshore Companies Regulations of 2014. Ajman Offshore has some similarities with the offshore companies from other jurisdictions, including JAFZA and RAKFTZ. AFZA offers the flexibility to the investor of not being required to visit the free zone, as long as they sign the incorporation documents in the office of the locally licensed registered agent.

Registration of the offshore company can be carried out solely by an agent licensed to act as the registration agent. The regulations prescribe that the incorporation of the International Company shall be registered through a registered agent. The firms of accountants and lawyers approved and licensed for that purpose by AFZA are permitted to provide services to clients for registering offshore companies, registered office and for acting as the agents for the companies.

Salient features of the International Companies:

- Companies will have a limited liability status.
- Minimum capital requirement of AED 10,000.
- Requirement to have an approved registered agent either within the Free Zone or in the Emirate of Dubai.
- Requirement to appoint shareholder, Directors, Manager and Secretary.
- Bearer shares are not permitted.
- No personal or corporate income tax.

International companies are allowed to:

- Have contacts with legal consultants, lawyers, accountants and auditors.
- Have a bank account in the UAE.
- Become shareholders in a new or existing Free Zone Entities or an LLC.
- Hold shareholders and directors meeting within the UAE.
- Carry out International Trading and consultancy.
- Act as a holding company for investments in companies and properties (Subject to the respective local laws of each Emirate, City and Country)

International companies are not allowed to:

- Carry on business with persons resident in the UAE.
- Carry on a banking business.
- Carry on business as insurance / re-insurance company, insurance agents / brokers.
- Carry on any other business which may, by regulations, be prohibited by the authorities.

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

Fujairah Free Zone (FFZ)

Fujairah Free Zone was formed under Law No. 6 of 1987 of the Emirate of Fujairah. Fujairah Free Zone is adjacent to the Port of Fujairah. Companies established there have easy access to all Arabian Gulf ports. Fujairah Free Zone is also close to Fujairah International Airport, which is the only airport serving the UAE East Coast, as well as Northern Oman. The Port of Fujairah is adjacent to the Free Zone. Investors have easy access to all Arabian Gulf ports.

Features

- Multi-access to neighbouring and global markets by land, sea and air.
- Efficient and cost-effective investment facilitation.
- Served by Fujairah Port and Fujairah International Airport.
- Lease period up to 15 years.
- Types of company activities include manufacturing, processing, assembling, packaging, import/export, distribution, storage services.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Company (FZCO) - minimum share capital is AED 150,000*.
- Free Zone Establishment (FZE) - minimum share capital is AED 150,000*.

** Recently, minimum capital requirement norms have been relaxed*

Facility costs and type of license

Facility	Size	Cost in AED per annum
Small Office	20 sq. m	25,350 onwards
Flexi Desk (1 visa)	Varies	19,600
Virtual Office (No Visa)	Varies	16,200
Factory/Warehouse	500 sq. m onwards	230 per sq. m approx.
Land	Min. 5,000 sq. m	20 per sq.m onwards
FZE Registration Fee AED 5,000 (one-time fee)		
Refundable Security Deposit AED 5,300 (one-time fee- Virtual office, AED 10,000 - Flexi Desk, AED 15,000 - Office)		

Type of License	Cost in AED per annum
Industrial	5,000
Commercial	2,500
Service	5,000
General Trading	5,000
Real Estate Investment	40,000 - 45,000
Real Estate Investment & Development	50,000

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

Fujairah Media Zone

(FM Zone) / Creative City

Fujairah is the latest Emirate to make its mark on the media map of the country with its “Creative City”, a fast-growing media hub luring aspiring media professionals and companies. Fujairah Media Inc. (FMI) was established as a broadcasting organisation for the Emirate of Fujairah which is also known as Fujairah Media (FM). FM is a joint venture between Fujairah Cultural Authority and Arab International Media Services FZ LLC.

Inspired by visionary leadership and armed with a creative mission, the FM have seven creative zones and each zone has been planned to keep in mind the services and features required for the respective activities.

The creative zones are as follows:



AUDIO / VISUAL



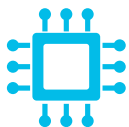
TRAINING



THEATRICAL ARTS



DESIGN



TECHNOLOGY



CINEMA



PUBLISHING



CONSULTANCIES

The Free Zone is a 200,000 square meter complex and is located alongside Fujairah highway connecting to Emirates road. Currently, the FM authority is issuing licenses by providing office facilities at the prominent Fujairah tower.

The FM zone enjoys a Free Zone status and hence is entitled to a tax-free status, 100% foreign ownership, full repatriation of capital and profits and quick approval procedures, etc. The Free Zone also allows media professionals to register as freelancers.

Types of licenses issued by the FM Zone:

- TV Broadcasting, production, TV management.
- Audio management.
- Advertising Agency, Public Relations Agency, Direct Marketing, Sales Promotion, Outdoor Advertising, e-Services, Specialty Communication, Branding and Corporate Identity.

- Printing, Publishing, Distribution, Sports Management and Promotion, Business Events Management, Event Production, Event Ticketing, Exhibition Organization and Management, Festival Organization and Management, Live Theatrical Shows Management and Promotion, Performing Arts Management.
- Research and Information, Planning and Buying, Content Production, Media Monitoring, Graphic Design.
- Marketing Consultancy, Market Research Consultancy, Concept and Design Consultancy.
- Digital and Interactive Game Development, Digital Media Library, Distribution and Management, Digital Signage Development and Management, Interactive Services, Media Hardware Equipment and System Integration, Media Software Development and System Integration, Media Web Design and Management, Web Analytics, Search Engine Optimization.
- News Agencies, Research and Information Services.

Features

- Seven creative zones.
 - Aims mainly to attract local and regional clients.
 - Focus on smaller businesses and Freelancers.
 - Haven for Intellectual Property Rights (IPR).
 - Established terrestrial digital broadcasting, (DVB-H) platform in the Middle East namely “Jebalcom”.
 - Home to 13 channels of various languages.
- Providing production facilities.

Forms of registration

- Branch (parent company should be minimum 2 years old).
- FZCO with minimum share capital of AED 150,000 *.
- FZE with minimum share capital of AED 50,000 *.
- Freelancer (no capital required).

* Proof of capital being raised is not required

Facility costs and type of license

Facility	Size	Cost in AED per annum
Commercial License (0 to 2 visas)	Varies	14,000-20,000
Freelancer Company (4 visas)	Office Desk	25,000
Baby Business (6 visas)	Office Desk	28,000
Genius package (15 visas)	Office Desk	35,000
Land	Varies	Available on request

Type of License	Cost in AED per annum
Service	13,500
Freelancers	12,000
*Premium service License (as decided by the FM authority like publishing /broadcasting etc.)	US\$ 12,000

** These figures are indicative and subject to change*

Note:

There is an additional fee of AED 2,225 towards e-channel registration fee. There will be an annual fee of AED 1,125 for renewal of e-channel registration.

International Free Zone Authority (IFZA)

Strategically placed in the dynamic business and commercial hubs of the UAE, International Free Zone Authority (IFZA) offers a spectrum of flexible business set-up solutions that will optimize the benefits of the UAE's strategic location, world-class infrastructure and business- and tax-friendly environment. Various license options are available to effectively serve a wide number of business setup needs, from small local venture to a large international business.

IFZA's unmatched customer focus has positioned it as one of the most trusted independent Free Zones in the UAE, providing personalized services to help businesses grow. With a range of over 1000 business activities, IFZA offers an array of Licenses within four distinct categories specifically designed to define your client's business function: Consultancy, Service, Trading and Holding.

Features

- 100% foreign ownership
- Business owners are not required to be physically present during the incorporation process
- All Licenses will be issued as a Limited Liability Company (LLC)
- Wide range of business activities available including Consultancy, Service and Trading
- License upgrades and downgrades are allowed
- No paid-up share capital requirement
- No NOC required from current visa sponsor
- No mandatory office space requirements (all Licenses include an Office Rental Agreement) and Virtual Dubai office concept available
- Visas are valid for a period of 3 years
- Standard packages accommodate up to 6 visas, additional visa eligibility can be applied for

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Company (FZCO) - minimum share capital is AED 150,000*.
- Free Zone Establishment (FZE) - minimum share capital is AED 150,000*.

** deposit of capital is optional*

Facility costs and type of license

Type of License	Facility	Cost in AED per annum
Commercial	Flexi Desk/Dubai Virtual Office	Ranging from AED 11,500 to AED 29,500
Service		
Trading		

Additional Expenses

Particulars	Frequency	Cost in AED
PO Box charges	Annual	1,050
Immigration/Establishment Card	Once in Three Years	1,600
Immigration Pre- Approval	One Time	500
E-channel registration	One time	2,200
Miscellaneous Expenses	One time	1,000

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

Umm Al Quwain Free Zone

The Umm Al Quwain Free Zone is located on the West Coast of the United Arab Emirates, in the Emirate of Umm Al Quwain (UAQ). The Free Zone was formed under decree No. 2 of 1987 of UAQ. The Free Zone complex consists of 845 meters of quay wall with 400 meters capable of handling ocean-going vessels and 118,000 square meters of land reserved for light Industrial Development.

Features

- Types of activities include manufacturing, processing, assembling, packaging, import/ export, distribution, storage services.
- Leases up to 15 years.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- FZCO with minimum share capital of AED 300,000.
- FZE with minimum share capital of AED 300,000.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Land	Varies	20 - 30 per sq. m
Micro Business Lyte (No visa)		8,000
Warehouse	100 sq.m and above	35,000 and above
General Trading/ Premium Lyte (2 visas)		20,500

FZE / FZCO registration fee one-time AED 2,000

Type of License	Cost in AED per annum
General Trading	5,000
Management and Consultancy	5,000
Service	2,000

** These figures are indicative and subject to change*

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

Ras Al Khaimah Economic Zone (RAKEZ)

As of April 2017, guided by the vision of His Highness Sheikh Saud bin Saqr Al Qasimi, United Arab Emirates Supreme Council Member and Ruler of Ras Al Khaimah, Ras Al Khaimah Economic Zone (RAKEZ) was established to oversee and consolidate the specialized zones and clients of both Ras Al Khaimah Free Trade Zone (RAK FTZ) and RAK Investment Authority (RAKIA). RAKEZ is now one of the largest economic zones in the region, covering about 33 million square metres of land and housing over 13,000 companies, currently served by RAK FTZ and RAKIA from over 100 countries representing more than 50 sectors.

RAKEZ is the continuation of the story that started with the foundation of RAK FTZ in 2000 and the establishment of RAKIA in 2005. RAKEZ is committed to its promise of empowering clients and investors by offering a cost-effective and world-class economic zone with customizable packages and services as well as state-of-the-art facilities.

Blessed with a strategic location, RAKEZ connects investors to growing markets of the Middle East, North Africa, Europe as well as South and Central Asia.

Features

- Free zone and non-free zone entity formation.
- 100% ownership.
- Fast and efficient business setup processes.
- Wide-ranging business and industrial facilities and value-added services.
- Provision to build on-site staff and labour accommodation.
- One-stop shop facility for services.
- Self-service customer portal.
- Connectivity to major logistical hubs and multilane superhighways.
- Accessibility via an international spread of regional offices.
- Easy access to markets across the Middle East, Europe, North Africa and Asia regions.

RAKEZ is divided into specialized zones, i.e., RAKEZ Business Zone, Al Hamra Industrial Zone, Al Ghail Industrial Zone, Al Hulaila Industrial Zone and RAKEZ Academic Zone for catering to various sectors including trading, services, consultancy, manufacturing, industrial projects, logistics, schools, universities, institutes, academic consultancy and services

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Company (FZCO) – single shareholder - minimum share capital is AED 100,000 or 500,000 (for General Trading).
- Free Zone Establishment (FZE) – 2 to 5 shareholders - minimum share capital is AED 100,000 or AED 500,000 (for General Trading and Real Estate license).

The business operations in a **Non-Free Zone** can be structured in either one of the following ways:

- Individual Establishment: Sole owner.
- Limited Liability Company (LLC): 2 or more shareholders (up to 50 shareholders).

Note: A non-free zone operation will need a UAE national partner.

In case of a non-free zone company the company shall have sufficient capital to achieve the purpose of its incorporation and the capital shall consist of shares equal in value. On a proposal made by the Minister in coordination with the competent authorities, the Cabinet may issue a decision determining the minimum limit of the capital of the company.

The business can opt for Flexi facilities, Standard Offices, Warehouse and Industrial Land depending on the activities they propose to carry out in RAKEZ.

Facility costs and type of license

Type of License	Facility	Cost in AED per annum
Commercial	Flexi Desk / Flexi office / Standard Office / Executive Office	Ranging from AED 15,000 to AED 45,000
Service		
General Trading		
E-Commerce		

** These figures are indicative and subject to change*

Ras Al Khaimah international companies

Similar to the concept of offshore companies in the Jebel Ali Free Zone, Ras Al Khaimah International Corporate Centre (RAKICC) has laid down the regulations to incorporate International Companies. The regulations prescribe that the incorporation of the International Companies shall be through a registered agent. The firms of accountants and lawyers approved and licensed for that purpose by the RAKICC are permitted to provide services to clients for registering International Companies, registered office and for acting as the agents for the companies.

Salient features of the International Company:

- Companies will have a limited liability status and the possible name suffixes are “Limited” or “Incorporated” or their abbreviations “Ltd” or “Inc”.
- No minimum capital requirement.
- Requirement to have an approved registered agent either within the Free Zone or in the Emirate of Dubai.
- Requirement to appoint shareholder, Directors, Manager and Secretary.
- Shares can be of different classes.
- No personal or corporate income tax.

International Companies are allowed to:

- Have contacts with legal consultants, lawyers, accountants and auditors.
- Have a bank account in the UAE.
- Become shareholders in a new or existing Free Zone Entities or an LL C.
- Hold shareholders and directors meeting within the UAE.
- Carry out International Trading and consultancy.
- Act as a holding company for investments in companies and properties (Subject to the respective local laws of each Emirate, City and Country)

International Companies are not allowed to:

- Carry on business with persons resident in the UAE.
- Carry on a banking business.
- Carry on business as insurance / re-insurance company, insurance agents / brokers.
- Carry on any other business which may, by regulations, be prohibited by the authorities.

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

Ras Al Khaimah Maritime City (RAKMC)

RAKMC was created as a Free Zone by Emiri Decree in December 2009, and the Decree also confirmed the boundaries of the new maritime city. The benefits are as diverse as the offerings. RAK Maritime City free zone combines the best in international port facilities with inherent business advantages for companies seeking cost efficient, secure, transparent and customized business answers with the best in tax benefits. RAK Maritime City will be zoned into areas for specified use - retail, warehousing, general cargo handling, industrial production and manufacturing, tank storage and shipbuilding or repairs. Each will be able to incorporate companies as both FZE and FZC entities, along with a choice of trading licences, work permits and UAE residence visas. With significant land expansion available for individual companies, outstanding access to a variety of markets, low operating costs, and complete business support in all your ventures, RAK Maritime City is your maritime gateway into the region.

Features

- RAKMC Free Zone issues both FZE and FZCO licenses. Work permits and residence visas are also issued by RAKMC. The Free Zone is divided into two types of plots.
- Plots with a linear quay length as part of its boundary, and giving exclusive use of that quay, and plots with no direct access to the water and located away from the harbour area.
- RAKMC is also zoned into areas for specified uses – retail, warehousing, general cargo handling, industrial production and manufacturing, and ship building and repairs.
- Plots are available with a minimum size of 25,000 sqm. However, plots with an exclusive berth/jetty of 100 linear meters will necessitate a minimum leased area of approx. 40,000 sqm.
- Lease agreements are being offered for 25 years, renewable for a further 25 years. Longer leases will be considered for periods up to 99 years.

Forms of registration

- Branch of a foreign company.
- Branch of a UAE company.
- Free Zone Company (FZCO).
- Free Zone Establishment (FZE).

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

Free Zones in Abu Dhabi

Abu Dhabi Airport Business City

Abu Dhabi Airport Business City (Business City) operates Airport Free Zones, a Logistics Park, Business Parks, Business Centres and One Stop Shop Services. These underpin Abu Dhabi's plans to establish itself as a dynamic business centre in support of the Abu Dhabi 2030 Economic Vision. Its jurisdiction spreads across more than 10.6 square kilometres around Abu Dhabi International Airport covering five commercial districts: Logistics Park, Business Park, Destination Village, Al Falah District and Airport City.

Business City promotes Abu Dhabi's economic development by offering numerous benefits for investors such as tax exemptions and 100% foreign company ownership. The creation of the Free Zone marks a milestone in Abu Dhabi's plans to establish itself as a dynamic business centre. The Free Zone also ensures that Abu Dhabi International Airport will become a thriving cargo and business hub as well as ensuring increasing non-aeronautical revenues.

Business City offers its customers the full spectrum of Free Zone services, including company registration, licensing, leasing and rapid visa processing for employees, and many other high-quality services within a One Stop Shop environment.

Business City provides a wide range of facilities and infrastructure such as warehousing units, commercial offices, furnished facilities within a fully serviced business centre, plots of land for development and a full range of essential ancillary amenities to serve everyday business needs.

The Free Zone at Abu Dhabi Airport Business City provides comprehensive warehousing and fully serviced office solutions to a broad spectrum of business sectors, including:

- Aerospace, Aviation and M.R.O.
- Aerospace, Airlines & Carriers Aircraft Interiors and Airport Services.
- MRO.
- Aircraft Chartering.
- Flight support services.
- In-flight Catering.
- Logistics, Transportation, Warehousing Distribution & Storage.
- Cold storage.
- Marketing & Events.
- Assembly & Light Manufacturing.
- Technology & ICT.
- Trading.
- Service Provider.
- Consultancy Management.
- Pharmaceuticals.
- Luxury Goods.
- Retailers.
- Other aviation-friendly and light industrial activities seeking to gain advantage from close proximity to the airport for import and export purposes.

Business city benefits

- 100% corporate tax exemption.
- 100% import and export exemption.
- 100% personal income tax exemption.
- 100% foreign company ownership.
- 100% repatriation of capital and profits.

Additional advantages

- One-stop-shop administration services.
- Fast and efficient cargo clearance services.
- International freight forwarders and logistics services.
- Online customer service.
- Land with easy access to airport apron.
- On-site customs inspection.
- 24 hours access to facility.

License costs

Type of License	Cost in AED per annum
Industrial	7,500
Commercial	7,500 – 15,000
Service	7,500 – 15,000

** These figures are indicative and subject to change*

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

twofour 54 (2454)

twofour54 Abu Dhabi is a tax-free media zone located at the heart of one of the fastest growing media markets in the world with attractive economic benefits for companies, such as an easy licensing and business set-up services, 100% company ownership in a stable, tax-free environment. Representing the geographical co-ordinates of Abu Dhabi (24° North, 54° East), it is a unique media zone dedicated to helping like-minded companies and professionals take full advantage of Middle East & North Africa region's current and future offerings in the media sector.

The launch of twofour54 has created new industry opportunities for the region, by providing a collaborative and fully equipped centre that brings together local, regional and international companies from across the breadth of the film, broadcast, digital, publishing and music industries. With some of the world's leading content companies already onboard and announcing major plans, twofour54's advanced ecosystem offers production facilities, infrastructure, training and a new business incubator - all on one site - for the development of World class Arabic content by people from the Middle East region for its 300 million Arab audience.

twofour54 is based near Khalifa Park in Abu Dhabi. A 200,000 sq.m waterfront site in the Mina Zayed area of the city has been earmarked for twofour54's permanent campus, which should be completed within five years. twofour54 is built around four pillars located within a campus style environment that promotes cooperation and creative partnerships amongst the companies involved.

Media Zone Authority – Abu Dhabi (MZA) is responsible for the establishment and registration of companies in twofour54 Abu Dhabi, media and entertainment hub.

A number of big, small, regional and international media companies having chosen to set up their businesses at twofour54 Abu Dhabi including BBC, CNN, FOX Television, National Geographic Channels, Sky News Arabia, Cartoon Network, Ubisoft, Bayt.com, Rotana Studios, Financial Times, Image Nation, PublicisLive, Flash, Jawaker, and Abu Dhabi Media.

Benefits of twofour54

Financial Benefits

- 100% company ownership in a stable, tax-free environment with no restrictions on capital movements.
- 0% import tariffs.
- 100% exemption from personal income tax.
- 100% exemption from corporate income tax.
- 30% cash rebate on international film and TV production spend.

Convenience and Cost Efficiency

- No bureaucracy and transparent licensing with Media Zone Authority – Abu Dhabi and quick and easy set-up with twofour54 government & travel services which offers government relations and visa processing for businesses and their staff.
- Highly cost-effective office space solutions.
- No security deposit per employee visa required.
- No minimum share capital requirements for the entity to be registered in twofour54.

- Hassle free company registration, laws and legal framework.

Business Ecosystem

- On-site vocational media training academy offering media related courses as well as tailored training solutions for your organisation.
- World-class studio production and post-production facilities supported by technical staff, all available for hire during your productions.
- Status of free zone with ability to bid, contract and receive payments directly with UAE government entities.
- Strong IP protection framework.
- Critical mass of sector knowledge, talent and large pool of freelancers.
- State-of-the-art infrastructure, uplink and fibre connectivity to the buildings.
- twofour54 Briefing Room - a first-of-its-kind online portal and new business tool where twofour54 partners access to hundreds of business brief and exclusive access to Abu Dhabi Government tender briefs which shortens the traditional tender process.

Location

- Safe, stable and friendly working environment.
- Centrally located at the crossroads of the Middle East, European and Asian markets, with a strong global logistics and transport network. Only 5 hours from 25% of the world's population.
- Proximity to Downtown Abu Dhabi, International Airports, Port, Yas Island; just 50 minutes away from Dubai.

Networking and Business Opportunities

- Unique campus environment with facilitated business networking.
- Quarterly networking events with partners and stakeholders in Abu Dhabi.
- Introductions and referrals facilitated to other twofour54 partners.
- Access to industry news and market research by twofour54.
- Access to other business facilitation services such as on-campus seminars and roadshows.
- Inclusion in twofour54 marketing and promotion campaigns across Abu Dhabi, the region and global campaigns.
- A dedicated Client Relationship team member assigned to each company.
- twofour54 Briefing Room - a first-of-its-kind online portal and new business tool where twofour54 partners have access to hundreds of business brief and exclusive access to Abu Dhabi Government tender briefs which shortens the traditional tender process

Forms of registration

twofour54 media and entertainment hub allows you one of the following types of setup:

- Free Zone Limited Liability Company (FZ-LLC).

- Branch.
- Freelance.
- Start-Up.

Types of licenses

- Advertising.
- Animation.
- Branding.
- Content Management and Monitoring Services.
- Content Portal Management.
- Content Production – Audio Visual / Corporate / Digital / Publications.
- Event Management.
- Gaming Development.
- Graphic Design.
- Location Management Services.
- Marketing and Communications.
- Media Research Services.
- Media Training.
- Music Production and Recording.
- News Gathering Services.
- Post-Production Services.
- Pre-Production Services.
- Production Equipment Hire.
- Production Services.
- Public Relations.
- Rights Management – Content / Music.
- Set Design.
- Software Development.
- Talent Management Services.

Facility and license costs

Types of Setup	License Fee	Registration Fee (onetime)	Office Space
FZ-LLC / Branch	AED 10,000 – AED 25,000	AED 2,500	Starting from AED 50,000 per annum**
Hot-Desk (The Business Centre Facility)	AED 10,000	AED 2,500	AED 30,000 per annum**
Emirati Entrepreneurs & Khalifa Fund	AED 10,000	AED 2,500	virtual
Freelancer (for individuals only)	6 months: AED 1,250 1 year: AED 2,500	N/A	virtual

* These figures are indicative and subject to change

** Depends on availability of desired office type/size at the time of application

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

Khalifa Industrial Zone Abu Dhabi (KIZAD)

KIZAD is an integrated trade, logistics and industrial hub in Abu Dhabi. KIZAD is an integral part of the Abu Dhabi Economic Vision 2030 – a roadmap for sustainable growth of the emirate's economy and the prosperity of its people. KIZAD is earmarked to set new standards for industrial zone infrastructure, environment and operation.

Located near Khalifa Port – one of the world's most advanced deep seaports with world-class infrastructure – KIZAD enables multimodal connectivity via sea, air, road and rail networks. KIZAD's masterplan envisages a 410 sq.km. greenfield development that is designed for socio-economic sustainability and long-term industrial growth.

The internal road network and connections within the zone are ready built with primary and secondary networks providing direct access to and from Khalifa Port and connecting to the main highway. Utility corridors are designed across the zone to allow provisions for power, potable water, telecom, sewerage services and special utilities such as industrial water and feedstock. Furthermore, the zone's infrastructure is designed and built to facilitate future rail connectivity through dedicated rail corridors, which allow integrating rail freight facilities into operating plans.

With trade & logistics, and manufacturing at the core, KIZAD creates value through integrated service offerings that span aluminium, steel, metal products, paper & packaging, food processing, pharmaceutical & healthcare equipment, polymer converting and automotive spare parts. KIZAD offers a hybrid model of free zone and non-free zone solutions, including land leasing, pre-built warehouses, free zone offices, pre-built light industrial solutions and business district centres.

Khalifa Port FTZ

Since businesses are expanding rapidly there is a growing demand for freer zone space. That's why KIZAD added the new Khalifa Port Free Trade Zone (Khalifa Port FTZ) to its world-class infrastructure portfolio. Khalifa Port Free Trade Zone (Khalifa Port FTZ) is a next-generation platform for trade, logistics and manufacturing.

Khalifa Port FTZ offers a competitive operating cost environment and a meticulously designed setting that makes it easier than ever to do business. Investors choosing the Khalifa Port FTZ are provided with an array of business set-up services that streamline their registration and licensing processes, while offering them executive offices and flexible workstations/ dedicated desks, as a complementary offering to the overall value proposition of the industrial zone.

Khalifa Port FTZ boasts a wide portfolio of investment sectors including aluminium, automotive, engineered metals, port logistics, food processing, pharmaceuticals, packaging, polymer converting and other industries that rely on Khalifa Port. Also in place is a flexible master plan that is capable of accommodating more industries in the future from a land-use perspective.

Combining the legacy and success of KIZAD's onshore structure with the traditional benefits of an offshore free zone, Khalifa Port FTZ is set to become the future hub for trade, logistics and manufacturing, and is primed to change the way business is done in the region.

Areas 'A' and 'B' within the additional free zone territories allocated in the 16 sq km Area 'A', KIZAD is master planning the Business Park, District and Local Centres. KIZAD Business Park in Area 'A' offers multiple real estate opportunities and welcomes interested suppliers to serve the needs of over 50,000 customers, both employees and visitors. Spanning a total area of 84 sq km, Area 'B' will feature heavy, light & logistics industries, commercial complexes, big-box retail stores, town centre and mixed-use developments, as well as residential developments.

Benefits of KIZAD / Khalifa Port FTZ

- KIZAD delivers unique advantages - extensive size, world-class infrastructure, free zone and non-free zone solutions, dedicated investor support, tax-free environment with competitive operating costs and strategic location with access to regional and international markets.
- The KIZAD masterplan offers proximity to suppliers, customers and other business efficiencies, ensuring that manufacturing, trade and logistics derive long-term advantage.
- KIZAD's world-class infrastructure provides the necessary internal transportation, as well as water and electrical power at a competitive rate.

Forms of registration

- Limited liability company - minimum capital AED 150,000 - individual / corporate.
- Branch of a UAE company.
- Branch of a foreign company.

Types of licenses

- Industrial License.
- Trading / General Trading License.
- Service License.

Facility and license costs

Zone	Plot Size	Cost in AED per annum
Free Zone	Standard Industrial Plots	31 per sq. m
Domestic Zone	Standard Industrial Plots	26 per sq. m
Free Zone	Standard Logistics Plots	33 per sq. m
Domestic Zone	Standard Logistics Plots	28 per sq. m

Type of License	Cost in AED per annum
Industrial, Commercial, Service	5,000
General Trading	15,000

Other applicable cost heads	Cost in AED per annum
Initial Approval	450
Immigration card	1,000

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

ZonesCorp

ZonesCorp established as a government-backed higher corporation for specialized economic zones, is directly responsible for the establishment, management and operation of specialized economic zones in Abu Dhabi. ZonesCorp is committed to developing the industrial infrastructure in the capital, cultivating a business climate conducive to growth and driving the diversification of the economy.

ZonesCorp has much to offer to businesses in the way of value propositions and operational incentives. With specialized zones in the Emirate of Abu Dhabi boasting of state-of-the-art facilities, cutting-edge utilities, logistics capabilities, advanced communication infrastructure and workers residential cities, investors can easily set up their businesses in the country's capital and set their industrial projects in motion in a matter of a few weeks.

Their Unique Value Proposition aims at building a solid diversified economic base for the Emirate of Abu Dhabi. It is based on two core competencies:

- They develop, operate, manage and administer zones of special economic nature in strategic locations throughout the Emirate of Abu Dhabi - tailored for specific needs.
- They leverage on an enhanced financial capability by procuring new specialized clusters through Public-Private Partnership management structures and involvement of the ZonesCorp Infrastructure Investment Fund.

Within just ten years, ZonesCorp has helped shape Abu Dhabi's industrial landscape through the development of world-class, fully integrated economic zones that generate almost half of the manufacturing GDP of the Emirate and play a significant role in Abu Dhabi's successful attraction of foreign direct investments. They have invested over US\$ 1 billion in infrastructure and over US\$ 3 billion in Workers' Residential Cities,

They have had continuous growth since they started in terms of investors. Their zones currently house over 600 manufacturing facilities that are home to some of the world's leading industrial players in a variety of sectors. These manufacturers have invested more than US\$ 8 billion in their industrial projects within these zones.

ZonesCorp's master plan is aligned with Etihad Rail's upcoming 1,200 km railway (which will extend across the United Arab Emirates, from the border of Saudi Arabia to the border of Oman). The rail network is scheduled to connect Abu Dhabi Industrial City to GCC countries and all major ports by the first half of 2018.

It is pertinent to note that ZonesCorp is not a free zone. A minimum of 51% UAE shareholding needs to be maintained.

Main objectives include:

- To drive the development of specialized economic zones in Abu Dhabi in line with the government's multipronged economic strategy.
- To prompt the development of a broad spectrum of local industries in order to vary the sources of national income.
- To cultivate an investment climate conducive to professionalism so as to attract UAE nationals, develop their skills and integrate them into the workforce.
- To encourage the establishment of small and medium-sized specialized industries by offering operational incentives.
- To spread awareness about the "specialized economic zone" business model through tactical PR and advertising campaigns.

- To promote creativity and endorse innovation in all industries pertinent to specialized economic zones.
- To engender regional economic integration by synchronizing between various projects to be launched in the GCC and neighbouring Arab countries.
- To benefit from the expertise of international organizations in the field of specialized economic zones establishment with the aim of adhering to global best practices.

Benefits

- Duty-free import of equipment and raw materials.
- Tariff free access to 22 countries across the globe through its network of free trade agreements.
- Tax free income.
- Duty-free import of equipment and raw materials.
- Tariff free access to 22 countries across the globe through its network of free trade agreements.
- Tax free income.

Zones under Zones Corp

- Industrial
 - Industrial City of Abu Dhabi
 - Al Ain Industrial City
- Workers' Residential Cities
 - Located in Mussaffah, Mafraq, Razeen, Hameem, Al Ain, Al Gharbia, and Saadiyat
- Zones Under Development
 - Rahayel

Facility and license costs

Zone	Plot Size	Cost in AED per annum
Abu Dhabi Industrial City	4000 sq. m. +	20-25 per sq. m
Al Ain Industrial City	4000 sq. m. +	10-13 per sq. m
Service		

Type of License	Cost in AED per annum
Industrial	7,500
Commercial	7,500 – 15,000
Service	7,500 – 15,000

* These figures are indicative and subject to change

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration.

Masdar City

Masdar City is the first global cleantech cluster to be located in one of the most sustainable cities in the world. It is home to the Masdar Institute of Science and Technology and the International Renewable Energy Agency (IRENA).

The 6-sq km. city, located near Abu Dhabi International Airport and 17 km from downtown Abu Dhabi, is emerging as a global centre for the sales, marketing, servicing and demonstration of renewable energy and sustainability technologies, as well as research and development, and investment in these fields.

As a business cluster, Masdar City provides firms with an environment that inspires innovation, offers business development opportunities, provides a living lab and test bed for new technologies, encourages informal knowledge sharing among likeminded professionals and serves as a magnet for world-class cleantech talent.

The city will be home to numerous companies, from Fortune 500 multinationals to start ups and the most cutting-edge technology firms, bringing these businesses close to fast-growing markets of the Middle East, North Africa and Asia – regions hungry for clean technology and renewable-power products and services, driven by strong economic and demographic growth and increasingly supportive regulatory environments and government-level policy commitments to sustainability goals.

A one-stop shop for companies in the sector, Masdar City provides quick and easy set-up, without the need for a local sponsor.

Some of the most advanced laboratories in the region are located at Masdar Institute, and the presence of this graduate-level research institute offers opportunities to pilot and test new technologies and ideas. The institute, the world's first graduate university focused on renewable energy and cleantech, provides a steady stream of some of the best graduates anywhere in the sector.

At Masdar City, companies can:

- Showcase technologies.
- Use the city as a test bed for new ideas.
- Undertake research in collaboration with the Masdar Institute of Science and Technology.
- Set up headquarters or regional sales and marketing offices.
- Establish research and development facilities.
- Offer goods and services for use in designing and building Masdar City.
- Tap into the large, lucrative and growing markets for cleantech products and services in the Gulf, wider Middle East and Asia.

General benefits:

- Continuous formal and informal knowledge sharing across the city among the most talented experts in their sectors.
- Advanced laboratories located within the Masdar Institute of Science and Technology.
- A location with unmatched international exposure from governments, organisations and companies looking to learn from Masdar City, its partners and suppliers. By locating at Masdar City, companies can benefit from this association.

- The most efficient, state-of-the-art and sustainable buildings provide the ideal working and residential environment for staff.
- All the amenities one would expect from a world-class city.
- All types of commercial space: high-grade offices, research laboratories, testing facilities, assembly, concept stores and retail.

Special Economic Zone benefits

Masdar City offers all the benefits one would associate with a Special Economic zone, though with a unique focus on clean technology and renewables, in a business-friendly and entrepreneurial environment that offers:

- Quick and easy set up with a one-stop shop for registration, government relations and fast-track visa processing.
- Zero % import tariffs.
- Zero % taxes on companies and individuals.
- No restrictions on capital movements, profits or quotas.
- 100% foreign ownership.
- No currency restrictions.
- Hiring of expatriate staff.
- Gateway to the vibrant market opportunities of the Middle East and Asia.
- Outstanding logistics network incorporating air, sea, road and eventually rail.
- A safe, friendly working environment.
- A high quality of life.
- The opportunity to maximise corporate social responsibility objectives.
- IP protection framework.

Areas of focus

In light of its climate and geography, Masdar City will focus on attracting firms and pursuing research in four primary areas of the cleantech industry: solar, green building, water and power storage, and secondarily in the areas of smart grids, efficiency appliances, electric vehicles and waste. More specifically, companies and organisations looking to set up in Masdar City should identify the specific sector(s) in which they will operate:

- Energy Generation.
- Regional Headquarters.
- Energy Storage.
- Consultancy.
- Energy Transmission and Distribution.
- Organic Products.
- Energy Efficiency Equipment.
- Non-Profit Organisation.
- Air and Environment.
- Cleantech and ICT.
- Water and Wastewater.
- Marketing.
- Recycling and Solid Waste.
- Business Information.
- Transportation.
- Human Resources Development.
- Green Building.
- Service Providers.

Types of operating licenses

- Branch of foreign company / UAE-based company (incl. companies incorporated in other UAE special economic zones).
- Special economic zone Limited Liability Company (SEZ LLC) with corporate shareholders.
- Special economic zone Limited Liability Company (SEZ LLC) with individual shareholders.

Facility costs and type of license

Facility	Size	Cost in AED per annum
Flexi Desk (1 visa)	Virtual	AED 13,500 per year
Work station (1 visa)	Desk	AED 20,000 per year
Executive Office (3+ visas)	20 sq. m.	AED 2,400/sq. m/ year
Commercial office (10+ visas)	100 sq. m.+	AED 1,700/sq. m/ year

Security Deposits for 2 months rent for all offices

Type of License	Cost in AED per annum
Package A 2 activities from any segment	10,000 (Additional Activity fee AED 2,500)
Package B 5 activities from any segment	15,000 (Additional Activity fee AED 2,000)
Package C 10 activities from any segment	20,000 (Additional Activity fee AED 2,000)
Package D for UAE Nationals 5 activities	10,000 (Additional Activity fee AED 1,000)

FZ LLC/Branch Registration Fee AED 5,000 one time

** These figures are indicative and subject to change*

Note:

There is an additional fee of AED 7,100 [AED 5,000 – refundable deposit + AED 2,100 – Immigration registration fee] towards e-channel registration. There will be an annual fee of AED 1,150 for renewal of e-channel registration

Abu Dhabi Global Market (ADGM)

Abu Dhabi Global Market is an award-winning International Financial Centre strategically located in the Capital of the United Arab Emirates. Established by UAE Federal Decree, ADGM's jurisdiction extends across the entire 114 hectares of Al Maryah Island. The island is strategically located in the Capital city of Abu Dhabi with exceptional connectivity to the business district, the residential Reem Island, the cultural island of Al Saadiyat, the entertainment island of Yas and Abu Dhabi's International Airport.

ADGM's three independent authorities - the Registration Authority (RA), the Financial Services Regulatory Authority (FSRA) and ADGM Courts - together ensure that its business-friendly environment operates in line with international best practices, recognised by major financial centres worldwide.

ADGM is a key pillar of Abu Dhabi's Economic Vision, acting as a catalyst for the growth of its dynamic financial services sector in the UAE. At the heart of ADGM is a premise of long-term partnership and collaboration - locally, regionally and internationally. Central to this is a confidence which is born out of ambition rather than necessity. This blueprint of exchange between the UAE and the world beyond promises to grow in the future as this country becomes an even greater influential hub for global commerce.

Since opening for business in late October 2015, ADGM quickly gained global recognition for its robust, progressive and responsive business-friendly ecosystem. Through collaboration and by focusing on understanding business needs, ADGM introduced many 'firsts' both regionally and globally. As a catalyst of growth, ADGM delivers value to its clients and its peers, and contributes to Abu Dhabi's ambitious growth plan and strategy.

Setting up

As an International Financial Centre strategically positioned to service the growing economies of the Middle East, Africa and Asia, ADGM provides a wide spectrum of services covering banking, insurance, wealth management, asset management and capital market activities.

ADGM business activities

Regulated activities

Deposit taking Institutions	Fund Managers
Lending Institutions, Private Equity Firms, Venture Capital Firm	Fund Administrators
Investment Banking	Insurance Intermediaries
Market Intermediaries: Brokerage firms, Advisory firms	Trust Service Providers
Portfolio Managers, Asset managers	Custodian Service providers
Insurance Companies	Shari'a compliant regulatory activities

Unregulated activities

Professional and Business services
Special Purpose Vehicles (SPVs)
Family offices
Management office

Features & advantages

- Access to a strong ecosystem of finance, services and talent
- Home to the world's leading professional
- Common law directly applied an independent jurisdiction with its own civil and commercial laws
- Common law directly applied providing high levels of legal certainty
- Independent ADGM Courts
- Use of standard form transactional documentation for increased efficiency
- ADGM is a tax friendly environment, with 0% direct tax
- No withholding of taxes
- No restrictions on repatriation of profits
- Access to and extensive and growing number of Double Tax Treaties
- Fully digital application process
- Grade 'A' offices and modern infrastructure
- Global connectivity through world-class airlines, Leading hotels, healthcare and lifestyle amenities

Category of licenses

- Category A: Financial Services
- Category B: Non-Financial Services
- Category C: Retail

Costs (application and license fees)

- Category A: Financial Services – from USD 15,000
- Category B: Non-Financial Services – from USD 10,500
- Category C: Retail – from USD 6,500



About PKF International

PKF is a global family of legally independent firms bound together by a shared commitment to quality, integrity and the creation of clarity in a complex regulatory environment. We provide world-class analysis and clear solutions in Assurance, Advisory, Taxation and Business Services for companies around the globe.

Our family consists of over 400 offices, operating in 150 countries across five regions. We specialize in providing high quality audit, accounting, tax, and business advisory solutions to international and domestic organizations in all our markets. Our regions are:

- Africa
- Asia Pacific, Europe
- Middle East and Indian sub-continent
- Latin America
- North America & Caribbean.

PKF International member firms have an aggregate fee income of over \$1bn, and the network is a member of the Forum of Firms - an organization dedicated to consistent and high-quality standards of financial reporting and auditing practices worldwide.

We work closely with our clients on issues ranging from risk advisory to corporate finance and restructuring to provide strong support for growth and to guide them through potential obstacles such as tax and regulation. PKF's services extend everywhere from a company's inception and formation to its small-business phase, all the way to its needs as a large corporation working with large financial deals and mergers.

When you use a PKF member firm for business advice and accountancy services, you can be confident that the work will be carried out by dedicated professionals with international expertise. Each team is led by a partner who will deal with you directly and be your regular point of contact. As a client of a PKF member firm you are assured of:

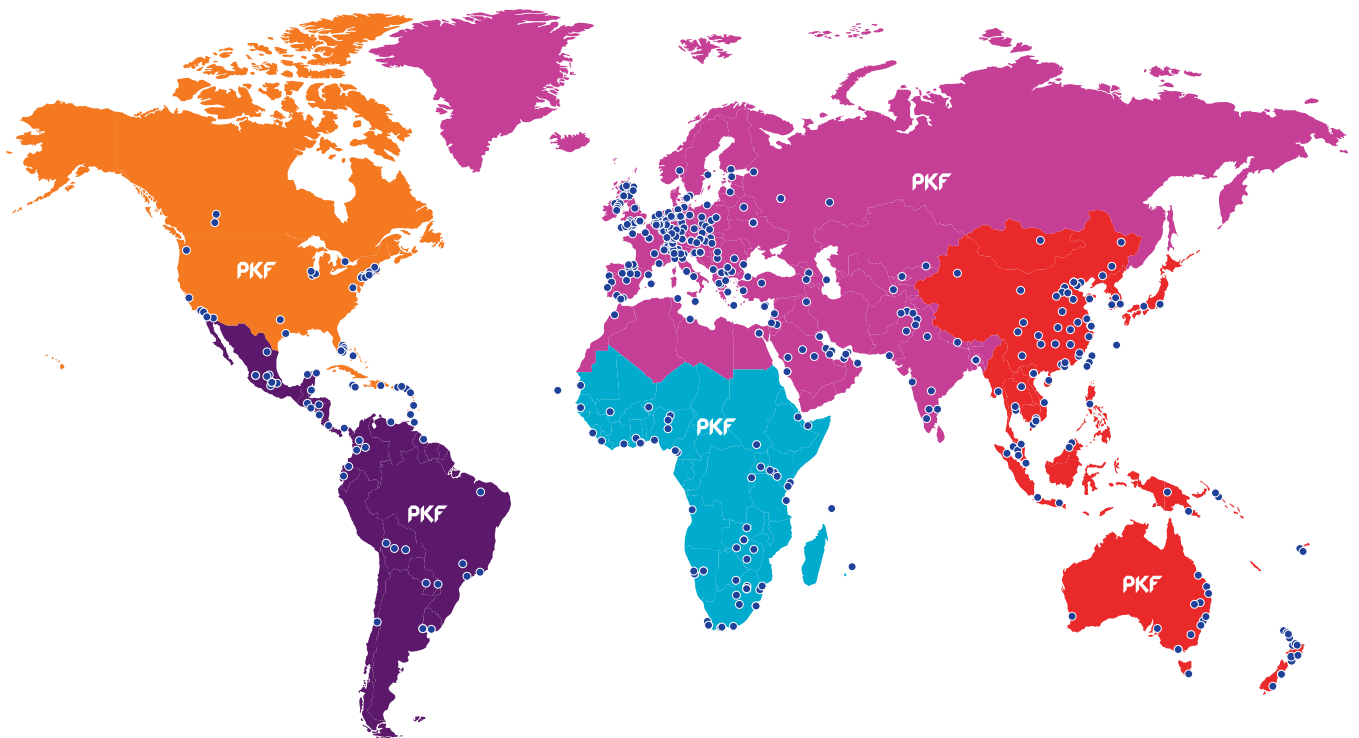
- a firm that is firmly established and respected in its own country.
- a partner-led service.
- experts who understand your market.
- partners who work hard to understand your specific business and its needs.

- knowledge of the local business landscape.
- rapid access to technical guidance and support from other member firms if required.
- seamless continuity of service for your international business needs.

What truly sets us apart is the emphasis we place on listening to your unique circumstances, and the way our decision- makers work with clients, as one global team, to provide exactly what is needed.

Our presence on 6 continents gives us both the local perspective and the global reach to provide easy-to-follow recommendations every step of the way.

As the leading independent global accounting and advisory brand, collaboration is central to the PKF experience. While all members maintain full independence, our shared network allows us to offer every accounting and advisory service a company could need throughout its lifetime, producing tailor-made solutions in a complex economy.





PKF International

Africa

Algeria, Angola, Botswana, Cameroon, Cape Verde, Côte d'Ivoire, Djibouti, Egypt, Ethiopia, Gambia, Ghana, Kenya, Lesotho, Liberia, Malawi, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Swaziland, Tanzania, Tunisia, Uganda, Zambia, Zimbabwe

Asia

Afghanistan, Armenia, Azerbaijan, Bangladesh, Brunei Darussalam, Cambodia, China, Hong Kong, India, Indonesia, Japan, Kazakhstan, Kyrgyzstan, Laos, Macau, Malaysia, Mongolia, Myanmar, Nepal, Pakistan, Philippines, Republic of Korea, Singapore, Taiwan, Tajikistan, Thailand, Uzbekistan, Vietnam

Oceania

Australia, Fiji, New Zealand.

Caribbean and West Indies

Antigua and Barbuda, Bahamas, British Virgin Islands, Dominican Republic, Grenada, Guyana, Jamaica, Puerto Rico, Saint Kitts and Nevis, St Lucia, Trinidad And Tobago.

Europe

Austria, Belarus, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Gibraltar, Greece, Hungary, Ireland, Italy, Jersey, Latvia, Lithuania, Luxembourg, Malta, Montenegro, Netherlands, North Macedonia, Norway, Poland, Portugal, Romania, Russian Federation, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom

Middle East

Bahrain, Israel, Iraq, Jordan, Kuwait, Lebanon, Libya, Oman, Qatar, Saudi Arabia, United Arab Emirates

North America

Canada, Mexico, United States of America

Central America

Belize, Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama

South America

Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Paraguay, Peru, Uruguay, Venezuela



PKF UAE Publications



As part of the firm's continuing service to clients, PKF-UAE has produced a number of publications for their information and benefit. These are as follows:

[Practice profile](#)

A profile of PKF in the UAE.

[Statement of credentials](#)

Details of the firm, clients, services and the team.

[Doing business in the UAE](#)

A guide to the UAE including economic and social background; the regulatory environment; basic business structures; grants and incentives (including free zones); taxation; and employment.

[Free Zones in the UAE](#)

A guide to the major Free Zones in the United Arab Emirates including the salient features and costs.

[PKF update](#)

A quarterly newsletter detailing news from PKF-UAE and matters of interest in the region. All the foregoing publications can be obtained from any of the UAE offices.

Annexure A

Useful Contact Numbers	P.O. Box	Telephone
Abu Dhabi		
Government Departments		
• Chamber of Commerce	662	(2) 621 4000
• Economic Department	853	(2) 815 8888
Federal Government Ministries		
• Economy	901	(2) 613 1111
• Finance	433	(2) 672 6000
• The UAE Central Bank	854	(2) 665 2220
• The UAE Offset Group	908	(2) 626 3000
Dubai		
Government Departments		
• Chamber of Commerce & Industry	1457	(4) 228 0000
• Department of Tourism & Commerce Marketing	594	(4) 282 1111
• Department of Economic Development	13223	(4) 445 5555
Federal Government Ministries		
• Economy	3625	(4) 314 1555
• Finance	1565	(4) 393 9000
• The UAE Central Bank	448	(4) 393 9777
• Jebel Ali Free Zone	17000	(4) 881 3000
• Dubai Airport Free Zone	2525	(4) 299 5555
• Dubai Creative Clusters Authority		(4) 390 0500
• Dubai Media Commodities Centre	48800	(4) 424 9600

Useful Contact Numbers	P.O. Box	Telephone
Ajman		
Chamber of Commerce	662	(6) 747 1222
Economic Department	870	(6) 744 6244
Ajman Free Zone	932	(6) 701 1555
Sharjah		
Government Departments		
• Chamber of Commerce & Industry	580	(6) 530 2222
• Economic Department	829	(6) 512 2222
Federal Government Ministries		
• Economy	3803	(6) 528 1222
• The UAE Central Bank	645	(6) 559 2592
• Sharjah Airport International Free Zone (SAIF Zone)	8000	(6) 557 0000
• Hamriyah Free Zone	1377	(6) 526 3333
Fujairah		
Chamber of Commerce & Industry and Agriculture	738	(9) 223 0000
Fujairah Free Zone	1133	(9) 222 8000
Ras Al Khaimah		
Chamber of Commerce & Industry and Agriculture	87	(7) 207 0222
Economic Department	10510	(7) 204 4444
The UAE Central Bank	5000	(7) 228 4444
Ras Al Khaimah Free Zone	10055	(7) 204 1111 (7) 800 7111
Umm Al Quwain		
Chamber of Commerce & Industry and Agriculture	436	(6) 765 1111
Ahmed Bin Rashid Free Zone / UAQ Free Zone	279	(6) 764 7272



Annexure B

List of Uae Tax Treaties

The Government of the United Arab Emirates has signed Agreements for the Avoidance of Double Taxation and The Prevention of Fiscal Evasion with respect to Taxes on Income with more than 110 countries. The list of ratified treaties is given below:

Albania	Cameroon	Greece	Lebanon
Algeria	Canada	Guinea	Libya
Andorra	China	Holland	Liechtenstein
Angola	Colombia	Hong Kong	Lithuania
Antigua and Barbuda	Comoro Islands	Hungary	Luxembourg
Argentina	Costa Rica	India	Macedonia
Armenia	Croatia	Indonesia	Magnolia
Austria	Cyprus	Iraq	Malaysia
Azerbaijan	Czech	Ireland	Maldives
Bangladesh	Ecuador	Italy	Mali
Barbados	Egypt	Japan	Malta
Belarus	Equatorial Guinea	Jersey	Mauritania
Belgium	Estonia	Jordan	Mauritius
Benin	Ethiopia	Kazakhstan	Moldova
Bermuda	Fiji	Kenya	Montenegro
Bosnia and Herzegovina	Finland	Saudi Arabia*	Morocco
Brazil	France	Korea	Mozambique
Brunei Darussalam	Gambia	Kosovo	New Zealand
Bulgaria	Georgia	Kyrgyzstan	Nigeria
Burundi	Germany	Latvia	Pakistan

Palestine	Saint Kitts & Nevis	Sri Lanka	Uganda
Panama	Senegal	Sudan	Ukraine
Paraguay	Serbia	Switzerland	United Kingdom
Philippine	Seychelles	Syria	United Mexican States
Poland	Singapore	Tajikistan	Uruguay
Portugal	Slovak	Thailand	Uzbekistan
Romania	Slovenia	Tunisia	Venezuela
Russia	South Africa	Turkey	Vietnam
Rwanda	Spain	Turkmenistan	Yemen

The Government of the United Arab Emirates has also signed 78 Agreements for the Promotion and Protection of Investments. The list includes the following countries:

Albania	Comoro Islands	Lebanon	Rwanda
Algeria	Costa Rica	Malaysia	Saint Kitts and Nevis
Andorra	Czech Republic	Maldives	Senegal
Angola	Egypt	Mali	Serbia
Antigua and Barbuda	Equatorial Guinea	Mauritania	Singapore
Armenia	Estonia	Mauritius	Slovak
Austria	Ethiopia	Mexico	Sudan
Azerbaijan	Finland	Moldova	Sweden
Bangladesh	France	Mongolia	Switzerland
Belarus	Georgia	Montenegro	Syria
Belgium	Germany	Morocco	Tajikistan
Luxembourg	Greek	Netherlands	Thailand
Economic union	Guinea	Nigeria	Tunisia
Belize	India	Pakistan	Turkey
Benin	Italy	Panama	Turkmenistan
Britain (UK)	Jordan	Paraguay	Uganda
Burundi	Kenya	Poland	Ukraine
Cambodia	Korea	Portuguese	Uzbekistan
China	Kosovo	Romania	Vietnam
Colombia	Kyrgyzstan	Russia	Yemen

right people
right size
right solutions

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