

DOING BUSINESS IN THE UNITED ARAB EMIRATES

About the U.A.E

The United Arab Emirates (UAE) is a country located in the Arabian Peninsula. It is a federation of seven emirates: Abu Dhabi, Dubai, Sharjah, Ajman, Fujairah, Umm al-Quwain and Ras al Khaimah. The UAE has a population of approximately 10.2 million, of which approximately 88.5% are expatriates. The official language of the UAE is Arabic, but English is widely spoken. The UAE has a petroleum-reliant economy, but has been successful in diversifying its economy in recent years. The tourism sector is also a major contributor to the UAE's economy. The UAE is a rapidly growing country with a bright future. It is a major player in the global economy and is well-positioned to continue to grow in the years to come.

Legal system of the U.A.E

The UAE is a federation of seven emirates, each with its own laws. However, federal laws have supremacy over the laws of individual emirates. The UAE's legal system is founded upon civil law principles and Islamic Shari'a. Legislation is divided into a number of major laws that provide the general principles of law. There is no system of precedent in the UAE, however judgments of higher courts are of persuasive impact and are often upheld by the lower courts.

The judicial system in the United Arab Emirates (UAE) is a combination of federal and emirate-level courts. Each emirate has the option to establish its own judiciary or merge with the federal court system. The federal judicial system is headed by the UAE Federal Supreme Court, which is the highest court in the country. The local judicial systems of Dubai, Abu Dhabi and Ras al-Khaimah have their own courts of cassation, which are separate and distinct from the Supreme Court of Cassation. In addition to the federal and local courts, the Dubai International Financial Centre (DIFC) and the Abu Dhabi Global Market (ADGM) have their own courts, which are modelled on the English judicial system.

Foreign Investment Restrictions in the UAE

In the UAE, every corporate entity must obtain a business license in order to operate within the region. This license specifies the approved business activities that the entity is allowed to engage in. The corporate entity must carefully choose its desired activities from a provided list available in the jurisdiction. Once licensed, the company is strictly limited to conducting only those business activities for which it has been granted approval and may not engage in any other unlicensed operations.

Corporate entities in the UAE have the option to establish themselves either on the mainland or in one of the various free zones scattered throughout the country.

Each Emirate in the UAE has its own licensing authority responsible for overseeing and granting licenses to companies incorporated within its jurisdiction. For instance, in Dubai, the Department of Economy and Tourism handles this function.

With more than 40 free zones spread across the UAE, each Emirate boasts one or more of these designated areas. These free zones operate under distinct regulations and rules governed by separate free zone authorities. Some free zones cater specifically to economic activities, such as the Jebel Ali Free Zone, while others are designed for financial purposes, like the Dubai International Financial Centre (DIFC) and the Abu Dhabi Global Market (ADGM). Additionally, certain free zones are tailored to particular industries, while others serve as general free zones.

Federal Commercial Companies Law No. 32 of 2021, governs the incorporation of companies and other legal forms onshore in the UAE and prescribes the foreign investment restrictions that apply to such incorporations. Earlier, under the old law any foreign investor wanting to do business in the UAE mainland and set up a company, would need to partner with a local UAE national or UAE owned entity which would own 51% of the share capital of the mainland company. But, under the above-mentioned new law the responsibility of determining the required percentages of UAE ownership lies with the Department of Economic Development in each Emirate, in certain strategic sectors.

The Abu Dhabi Department of Economic Development and the Dubai Department of Economy and Tourism have separately released inventories of sectors where full foreign investment will be allowed at 100% ownership.

Gulf Cooperation Council (GCC) nationals and entities wholly owned by GCC nationals are not subject to the foreign investment restrictions applied in the UAE.

The UAE has a dual licensing system for companies established in free zones. Free zone companies, primarily 100% foreign-owned, enjoy incentives like zero tax rates on income (conditions apply. One has to go through the law in detail and update themselves with latest decrees) and exemption from foreign exchange controls. These companies are generally restricted to conducting their activities within the respective free zone area.

However, some free zones have introduced a dual licensing regime, allowing free zone companies to establish a presence (usually a branch) and operate in the mainland under a separate license issued by the Department of Economic Development. This enables them to expand their operations beyond the free zone boundaries and conduct business in the wider UAE market, subject to the terms and conditions of the mainland license.

Dispute Resolution

In the UAE, parties entering into contracts have the option to choose a foreign law, like English law, to govern their relationship, with some exceptions. Matters related to property in the UAE, employment contracts, registered commercial agency, and agreements with UAE government entities are not eligible for foreign law application due to public order concerns. If parties opt for foreign law, it must not contradict Islamic

Shari'a, UAE public order, or morality. However, if a party wishes to apply foreign law in a UAE court, they bear the responsibility of proving its validity. In case of failure to do so, the court may choose to apply UAE law instead. Additionally, parties in the UAE can agree to resolve disputes in local courts, DIFC, ADGM, foreign courts, or through arbitration.

Most disagreements in the UAE can be settled through arbitration, with only a few exceptions such as conflicts involving registered commercial agency issues, the registration of off-plan real estate units, labour disputes, long-term rental disagreements, and matters related to public policy.

Corporate Tax, VAT and Other Taxes

UAE Ministry of Finance issued Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses on 9th December 2022.

The tax treatment for business operating in the UAE under this law will be as follows:

i) UAE free zone entities are subject to 0% corporate tax on their Qualifying Income and 9% on non-Qualifying Income.

For the purposes of the application of Article 18 of the CTL, the following will be treated as Qualifying Income of a QFZP:

- income derived from transactions with other Free Zone Persons, except for income derived from “*excluded activities*” (“**Excluded Activities**”);
- income derived from transactions with a Non-Free Zone Person, but only in respect of “*qualifying activities*” (“**Qualifying Activities**”) that are not Excluded Activities; and
- any other income provided that the QFZP satisfies the specified de minimis requirements (the “**De Minimis Requirements**”).

For details refer this link <https://www.lexology.com/library/detail.aspx?g=b86c5c4d-5888-4006-bc1c-7c6d5ef7960a>

ii) other businesses operating in the UAE are subject to 9% corporate tax on their annual taxable profits exceeding a threshold of AED 3,75,000. Taxable income below this threshold would be subject to tax at 0%.

Double Tax treaties

The United Arab Emirates (UAE) has a network of 137 double taxation agreements (DTAs) in force with countries around the world. These DTAs are designed to prevent double taxation of income and assets by the UAE and the other country involved.

The DTAs typically cover dividends, interests, royalties, business profits and capital gains.

The UAE does not have a DTA with the United States. However, the two countries have a tax information exchange agreement (TIEA) in place. The TIEA allows the two countries to exchange information about taxpayers who may be engaged in tax evasion or avoidance.

Transfer Pricing

The UAE Corporate Tax Law will require businesses to charge arm's-length prices for all transactions and arrangements with related parties. This means that the prices charged for goods, services, and intangibles must be the same as the prices that would be charged between unrelated parties. The transfer pricing methods specified in the UAE CT Law are generally aligned with the OECD Transfer Pricing Guidelines.

VAT

The UAE implemented VAT at the standard rate of 5% on 1 January 2018. There are a number of exemptions and zero-rated supplies, and taxpayers are entitled to full or partial input tax recovery depending on the type of supplies they make. The supply of goods within a number of free zones are outside the scope of VAT, but the supply of services within a Designated Zone will still be subject to VAT. Any person who carries on a business activity in the UAE and makes taxable supplies and other qualifying supplies in excess of AED 375,000 is required to register for VAT in the UAE.

Excise Tax

The UAE introduced a federal excise tax on carbonated drinks, tobacco products, and energy drinks on October 1, 2017. The tax rate is 50% for carbonated drinks and 100% for tobacco products and energy drinks.

Other taxes

Individuals in the UAE do not pay income tax, but there are other fees and levies, such as the Dubai Municipality housing fee. Real estate transfer tax is levied in the UAE, and the amount varies depending on the emirate and the location of the property. In Dubai, the transfer tax is currently 4%, although the DIFC charges 5%.

FATCA and CRS

The UAE became a FATCA partner in 2015 and signed an intergovernmental agreement with the US. The UAE has also commenced the reporting of information for tax purposes, pursuant to the CRS of the OECD.

Economic Substance Regulations

The UAE introduced Economic Substance Regulations in 2019. Licensees that carry out 'Relevant Activity' and derive income from it must demonstrate sufficient substance in the UAE. There are two annual filing requirements: (i) notification within six months and report within 12 months after the end of the financial year; (ii) The regulations aim to prevent tax avoidance by companies that have no real presence in the UAE.

Customs duties

The UAE imposes a customs duty of 5% on most imports, but there are a number of exemptions, such as goods in transit, goods for personal use, and goods imported for military or diplomatic purposes. The UAE is also party to a number of free trade agreements that reduce or eliminate customs duties on imports from certain countries. There are no customs duties on exports.

Imports into UAE free zones are not subject to customs duties. However, free zone companies are required to maintain proper inventory management systems for all goods entering or exiting the free zone, including imports, exports, and other movements of goods. This is to ensure that the free zone authorities can track the movement of goods and ensure that they are not being used for unauthorized purposes.

Import/Export Controls

The UAE government can ban or restrict the import, export, re-export, transit, or transshipment of commodities if they pose a threat to public safety, hygiene, the environment, natural resources, or national security. They can also do this if it is required by the UAE's foreign policy.

In addition, the import of goods into the UAE depends on the licensed activity of the importer, the nature of the goods to be imported, and the purpose of the import. There are also specific restrictions and licensing requirements that apply to the import and sale of certain types of goods.

Here are some examples of goods that are banned or restricted in the UAE:

- Controlled substances
- Weapons and ammunition
- Counterfeit goods
- Pornographic materials
- Goods that are considered to be harmful to the environment

If you are planning to import goods into the UAE, it is important to check with the relevant authorities to ensure that you are complying with all of the relevant laws and regulations.

Anti-Bribery and Corruption

The UAE has anti-bribery and corruption laws that apply to both public officials and private companies. The laws prohibit both direct and indirect bribes, and the crime of bribery occurs even if the bribe is not accepted or if the act for which the bribe was offered is not performed. It is also a crime to offer a bribe to any of the individuals listed in the laws.

Data Protection and Privacy

The United Arab Emirates has a comprehensive data protection and privacy law, the Federal Decree-Law No. 45 of 2021 on the Protection of Personal Data (PDPL). The PDPL applies to the processing of personal data, whether in full or part through electronic systems, inside or outside the country.

The PDPL gives individuals a number of rights, including the right to:

- Know about the collection and processing of their personal data
- Access their personal data
- Request that their personal data be corrected or deleted
- Object to the processing of their personal data
- Restrict the processing of their personal data
- Port their personal data

The PDPL also imposes a number of obligations on organizations that process personal data, including the obligation to:

- Obtain consent from individuals before processing their personal data
- Protect personal data from unauthorized access, alteration, or destruction
- Implement appropriate technical and organizational measures to protect personal data
- Report data breaches to the Data Protection Authority

The PDPL is a significant step forward in data protection and privacy in the UAE. It provides individuals with strong rights and imposes clear obligations on organizations that process personal data. The PDPL is also enforceable by the Data Protection Authority, which has the power to impose fines on organizations that violate the law.

The PDPL equally regulates all foreign entities that collect or otherwise process the personal data of UAE data subjects.

Intellectual Property

The United Arab Emirates (UAE) recognizes eight main intellectual property rights (IPRs): patents, trademarks, copyrights, geographical indications, industrial designs, trade names, trade secrets, domain names, and plant variety rights. The primary legislations that govern IPRs are Federal Decree-Law No. 36 of 2021 on Trademarks, Federal Decree-Law No. 38 of 2021 on Copyrights and Neighbouring Rights, Federal Law No. 11 of 2021 on the Regulation and Protection of Industrial Property Rights, DIFC Intellectual Property Law No. 4 of 2019.

Domain names (.ae) are protected in the UAE by the modified Uniform Domain-Name Dispute-Resolution Policy.

Intellectual property rights (IPRs) in the UAE are protected by federal law. However, the enforcement of these rights is the responsibility of the individual emirates. This means that each emirate has its own set of rules and regulations for enforcing IPRs. As a result, it is important to be aware of the specific IPR laws and enforcement procedures in the emirate where you are doing business.

Money Laundering

The United Arab Emirates (UAE) has a robust system in place to prevent and detect money laundering and terrorist financing. This system is in line with the recommendations of the Financial Action Task Force (FATF), an international body that sets standards for combating financial crime.

UAE has the following framework to prevent and tackle money laundering menace:

- (i) Federal Law No. 20 of 2018 on Anti-Money Laundering, Combating the Financing of Terrorism and the Financing of Illegal Organizations;
- (ii) Federal Law No. 7 of 2014 on Combating Terrorism Crimes;
- (iii) Cabinet Resolution No. 10 of 2019, for setting out the measures and requirements for implementing the AML Law;
- (iv) Decree No. 74 of 2020 in relation to Targeted Financial Sanctions and putting in place the Executive Office for Control and Non-Proliferation;
- (v) A range of regulations made by the relevant UAE authorities and regulators including the UAE Central Bank, the Securities and Commodities Authority (SCA) and the UAE Insurance Authority, which implement the AML Law and the AML Resolution.

Financial institutions and DNFBPs must report suspicious activity to the authorities. They must keep this information confidential. Sharing this information with anyone is illegal.

The AML Legislation also applies in the UAE financial free zones where UAE commercial and civil laws are not applicable.

Bankruptcy

A new framework for out-of-court financial reorganization has been established in the UAE. The framework is overseen by a "financial reorganization committee" that was set up in 2018 by the UAE Council of Ministers. The committee comprises the Central Bank, ESCA, and representatives of the Emirates of Abu-Dhabi, Dubai, and Sharjah. The committee is chaired by the Deputy Minister of Finance. The committee is responsible for supervising the reorganization of regulated institutions and too big to fail companies that are in distress but not yet insolvent or undergoing a court process.

The conditions for preventive composition have been relaxed. Businesses that are not in default or in a "debited financial position" can now initiate a composition.

A creditor with receivables of AED 100,000 or more may file for bankruptcy against the debtor.

The UAE Bankruptcy Law provides for debt restructuring and the ability to seek new financings. Trustees will be nominated by debtors and have been significantly empowered under the Bankruptcy Law. The scope of application of the Bankruptcy Law is broader than the Commercial Transaction Code (CTC). The UAE has also amended the Bankruptcy Law to introduce the concept of exceptional circumstances such as pandemics and other natural disasters.

Exchanges

UAE has following exchanges:

Within the Onshore UAE:

- (i) Dubai Financial Market (DFM), securities exchange located in the emirates of Dubai;
- (ii) Abu Dhabi Exchange (ADX), securities exchange located in the emirates of Abu Dhabi;
- (iii) Dubai Global Commodities Exchange (DGCX), a commodities exchange located in Dubai Multi Commodity Centre (DMCC) free zone in the emirates of Dubai;
- (iv) In DIFC there are two exchanges:
 - (a) The Dubai Mercantile Exchange (DME), energy-focussed commodity exchange;
 - (b) Nasdaq Dubai, securities exchange.
- (v) In ADGM there are three exchanges:
 - (a) ICE Murban futures for crude oil trading;
 - (b) AirCarbon exchange for trading carbon credits;
 - (c) Many licensed crypto-exchanges.

Apart from the rules of the relevant regulators, these exchanges have their own set of member rules.

Foreign investment Models

1. Onshore corporate structures:

The most common investment vehicles used by investors in the UAE are single-person limited liability companies (SPLLCs) and limited liability companies (LLCs) with two or more shareholders. SPLLCs are typically used when the company's activities fall under the positive list of activities in the Emirate, while LLCs with two or more shareholders are often used when a UAE partner is required to hold a certain percentage of the shareholding

in the company. These companies are governed by Commercial Companies Law 2015. These are situated on the UAE mainland.

2. Freezone corporate structures

Companies incorporated in free zones are subject to a set of rules and regulations that are specific to the free zone where they are incorporated. These rules and regulations may be different from the laws that apply to companies incorporated in the mainland UAE. For example, there are no foreign investment restrictions in free zones, but there are restrictions on what a free zone company can do outside of the free zone where it is established.

3. Commercial Agency and Distribution

Investors may also enter the UAE market through a distributorship or a commercial agency. Commercial agencies are heavily regulated and can only be conducted by certain entities, including Emirati natural persons, public legal persons, private legal persons owned by public legal persons, private legal persons fully owned by Emirati natural persons, or public joint-stock companies incorporated in the UAE with at least 51% of Emirati capital contribution.

The new Commercial Agencies Law, Federal Law No. 3 of 2022 allows for the first time, international companies that are not owned by Emirati nationals to act as commercial agents for their products provided that such products are not the subject of a commercial agency.

Real Estate in the UAE

Freehold ownership by foreigners

In Dubai

The Dubai Real Estate Registration Law No. 7 of 2006 limits the right to own a “Real Property Right” in Dubai to UAE citizens and nationals of GCC countries, as well as companies wholly owned by qualified nationals and PJSCs. Non-UAE/GCC persons may be granted the right to freehold ownership, usufruct, musataha or long leasehold rights over real property for a period not exceeding 99 years in “designated areas” of Dubai. All “Real Property Rights” are required to be registered, regardless of the term length.

In Abu Dhabi

The Abu Dhabi Real Estate Ownership Law No. 19 of 2005 allows only UAE nationals or companies wholly owned by UAE nationals are entitled to own real estate property in Abu Dhabi. Foreign investors are permitted to own real property located in “Investment Areas.

Leasehold properties

Dubai

Landlords in Dubai can give tenants notice not to renew leases in certain limited circumstances, such as if the landlord wishes to demolish the property, renovate the property, or sell the property. The landlord must give the tenant at least 12 months' notice not to renew, stating the applicable reason. Such notice must be sent through a notary public or by registered mail.

Landlords in Dubai are not allowed to increase rent arbitrarily. There is a statutory rent cap in place, which is calculated based on the difference between the property rental value and the average market rental rate for properties in the applicable area of Dubai. Registration fee to register long term lease contracts (more than 10 years of lease) is 4% of contract value and it has to be registered with the Dubai Land Department. Non-registration of a long-term lease will make it invalid.

Cost to register a short-term lease on the Ejari system is AED 200.

Abu Dhabi

Non-UAE or GCC nationals can be granted leases for a term of over 25 years only in the investment areas. Registration for a term more than four years has to be done with Tamleeq system. If the lease is between 4 years and 25 years, the registration fee is 1% of the first year's rent. If the lease is for more than 25 years, then the registration fee is 4% of the value of consideration. Even though the long-term lease is not registered it is still binding between the parties but not vis-a-vis third parties.

Registration fees for a lease lesser than 10 years in ADGM is AED 100 per year. For a lease more than 10 years the registration fee will be 2% on the value of contract. A lease lesser than 4 years, i.e a short lease, has to be registered with the Tawtheeq system. The registration cost is AED 100 per registration for each new lease or a renewal of lease.

Employment

The UAE private sector employment relationships are governed by the Federal Labor Law No. 33 of 2021, together with its accompanying resolutions and decrees. However, the Labor Law does not apply in the DIFC or the ADGM, which have their own employment regulations. The competent UAE courts are the only dispute resolution forums for employment disputes, excluding DIFC and ADGM-based employers.

(i) Emiratization:

The UAE government is trying to increase the number of UAE nationals working in the private sector. They have implemented a new policy that requires companies with 50 or more employees to increase the number of UAE nationals in their workforce by 2% each year until 2026. Now as per the new Emiratization rule, companies with 20 to 49 employees will be required to hit a quota for the first time, hiring at least one UAE citizen

in 2024 and another by 2025. Companies that fail to meet the Emiratisation quotas will face fines and penalties. Companies, with 20 to 49 employees, who fail to employ at least one Emirati in 2024 face a fine of Dh96,000 (\$26,000). That fine will increase to Dh108,000 (\$30,000) for businesses that have not employed two Emiratis in 2025.

(ii) Pre-hire background checks permitted/ required:

There are no specific pre-hire background or reference checks required under the UAE Labor Law. However, all expatriates must undergo a medical test and provide education certificates attested to the UAE Ministry of Foreign Affairs to obtain a work permit. Residency visas and work permits must be periodically renewed, with the standard term being two years.

(iii) Employment contract:

In the UAE, companies must submit a standard offer letter and a template employment contract to the MOHRE or free zone authority to obtain the necessary governmental approvals for hiring a new employee. The template employment contract is basic and does not include all the terms of the employment relationship. Therefore, it is common practice to execute a supplementary employment contract that includes additional terms. As a result, employees in the UAE typically hold two employment contracts: a MOHRE or free zone employment contract and a private employment contract.

(iv) Term and Termination:

In the UAE, the maximum probation period is 6 months. Either party can terminate the employment during the probation period with 14 days' notice, except if the employee is resigning to join another UAE employer, in which case they must provide 30 days' notice and the new employer must repay the recruitment costs.

Employees must be hired on fixed-term contracts, with no maximum length. Any extensions to the contract will be considered part of the original term and will be included when calculating the employee's total service time.

An employer may terminate the services of an employee without notice if the employee commits any of the 10 offenses listed in article 44. The offenses include falsifying documents, causing substantial material loss to the employer, violating safety instructions, divulging secrets, and assaulting the employer or colleagues.

As per article 45, an employee may terminate their contract without notice if the employer fails to meet their contractual or legal obligations, assaults or harasses the worker, instructs the worker to perform a fundamentally different job, or fails to remove factors that pose a grave danger to the worker's safety or health. The employee must notify the Ministry of Human Resources and Emiratisation (MoHRE) 14 working days before quitting in the first three cases, and the competent authorities and MoHRE within five working days in the fourth case.

(v) Termination/ Dismissal/ Penalties:

The Labor Law allows for disciplinary penalties, including warning, suspension, fine, forfeiture of promotion, termination with notice and termination without notice. Before imposing any disciplinary sanction, including dismissal, upon an employee, the following procedure must be conducted:

1. The employee must be notified in writing of the charge or allegation.
2. The employee must be given an opportunity to defend himself/herself against the allegations.
3. The matter must be adequately investigated and the employee must be provided with written reasons for any penalty being imposed.
4. An allegation cannot be raised after the lapse of 30 days from the date of discovery of the violation and a penalty cannot be imposed after the lapse of 60 days from the date on which the disciplinary investigation ended.

(vi) End of service Gratuity

Employees with at least one year of service are entitled to an end-of-service gratuity. The gratuity is equivalent to 21 days' wage for each of the employee's first five years of service and 30 days' wage for each year thereafter. For employees who resign, the gratuity may be reduced depending on the length of service. End-of-service gratuities are capped at an amount equivalent to two years wages.

(vii) Working days/ working hours

Overtime

The maximum working hours per day are set at 8 hours, 48 hours per week. Overtime is allowed up to 2 hours per day, and employees are entitled to be paid 125% or 150% of their basic salary for overtime worked depending on the time of day.

Weekend

Employees are entitled to at least one rest day per week and cannot be required to work more than two consecutive rest days. If an employee is required to work on a rest day, they are entitled to either time off in lieu or normal salary plus a 50% supplement.

(viii) Minimum wages/Bonus/Medical Insurance etc

There is no statutory or minimum wage requirement or mandatory annual salary hike in the UAE. There is no legal requirement in the UAE to pay bonus. Employers located onshore, Jabel Ali free zone and DMCC are subject to wage protection scheme (WPS). According to that, employees are entitled to timely payment of their agreed wage amount directly made through banks, exchange offices or financial institutions.

UAE nationals who have a family book and GCC nationals are entitled to a pension. Employers are bound to register their UAE national employees and GCC nationals with then relevant pension authority to escape from the penalty. Employers must provide private health insurance to their employees.

(ix) Leaves and Holidays

Employees are entitled to 90 days of sick leave, with the first 15 days paid in full and the remaining 75 days unpaid. Probationary employees and those who have been employed for less than three months are not entitled to paid sick leave. Sick leave may not be rolled over to the following year.

Female employees are entitled to 45 days of fully paid maternity leave plus 15 days of half-paid leave. In the event of a medical condition related to pregnancy or childbirth, employees may take an additional 45 days of unpaid leave. Upon resuming work, female employees are entitled to two additional breaks per day for nursing purposes, up to a maximum of one hour per day.

Both male and female employees are entitled to five working days of parental leave upon the birth of a child, which may be taken consecutively or inconsecutively within six months of the child's birth.

Employees are entitled to bereavement leave of 5 fully paid days in the case of the death of a spouse, and 3 fully paid days in the case of the death of a parent, child, grandparent, grandchild, or sibling.

Employees are entitled to 30 days of paid vacation per year after the first year of employment. However, in practice, many employers provide all employees with the same holiday entitlement, regardless of their length of service.

Official holidays

Private sector employees are entitled for holidays as announced by the UAE government from time to time. Normally such holidays include the following:

- (i) Islamic New Year
- (ii) Gregorian New Year's day
- (iii) Eid-Al-Fitr
- (iv) Eid-Al-Adha
- (v) Martyr's Day
- (vi) National Day

Holidays may be added or removed as per the discretion of the UAE government.

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