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Doing Business in the United Arab Emirates

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Doing Business in the United Arab Emirates

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About the Authors

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

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

www.usuaebusiness.org

About Morgan, Lewis & Bockius LLP

Morgan, Lewis & Bockius LLP provides high-quality litigation, corporate, investment management labor, and intellectual property services. Recognized for exceptional client service and legal innovation serving the sovereign, institutional and private investors globally and from its U.A.E. offices, the firm's team of 2,200 lawyers, patent agents, benefits advisers, regulatory scientists, and other professionals span the globe. Lawyers at Morgan Lewis have been advising U.S. and international clients on the practical and legislative considerations pertaining to doing business in the U.A.E.

The firm has offices in Abu Dhabi, Dubai, and 29 other locations worldwide including 17 locations in the United States.

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Message from Danny Sebright

The U.S.-U.A.E. Business Council's guide to "Doing Business in the United Arab Emirates" provides American companies interested in expanding their operations in the U.A.E. with the essential information they need to get started. With the publishing of this third iteration, in partnership with Morgan Lewis, we hope to answer more of your questions on local business structures and customs amid recent changes in business regulations and foreign ownership laws.



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

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

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

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

Introduction

For the last 11 years, the U.A.E. has been the single largest export market for the United States in the greater Middle East & North Africa Region. Moreover, the value of U.S. exports to the U.A.E. in 2019, which reached \$20.03 billion, continued to exceed outgoing American products to other key regional trade partners last year. At a time of regional tension and conflict, the U.A.E. economy remains strong, with 2.9% GDP growth in 2019, according to the U.A.E. Central Bank.

The dynamic U.S.-U.A.E. bilateral trade and investment relationship is a truly remarkable story, one of which we are so proud to be a part. Since its inception 13 years ago, the U.S.-U.A.E. Business Council has become the preeminent organization advocating on behalf of commercial bilateral relations in Washington, DC. The U.S.-U.A.E. Business Council was launched in May 2007 and inaugurated by His Highness Sheikh Mohammed bin Zayed Al Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of the U.A.E. Armed Forces, and His Highness Sheikh Abdullah bin Zayed Al Nahyan, U.A.E. Minister of Foreign Affairs and International Cooperation. Since then, membership in the Business Council has grown to nearly 130 American and Emirati companies from across a range of vital commercial sectors such as technology, aerospace and defense, finance, energy, and infrastructure, as well as hospitals, universities, and other nonprofit institutions.

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

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



About the U.A.E.

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

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

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

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

Japanese invention of the cultured pearl, irreparably damaged the industry and local economy overall.

New Beginnings

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

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

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

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

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

A U.A.E. Brief

The Government: An Overview

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



The Economy: An Overview

The U.A.E.'s economy is growing at a rapid pace. According to the World Bank, the U.A.E.'s GDP increased from \$104.337 billion in 2000 to \$414.179 billion in 2018, coming only second to Saudi Arabia in the GCC.

This impressive GDP growth reflects the rich natural resources of the U.A.E., which holds the eighth-largest proved reserves of oil and natural gas in the world. In addition, this growth reflects broader U.A.E. efforts to develop and diversify its economy, as oil exports currently directly account for just a fraction of the U.A.E.'s total GDP.

Diversification Creates Trade Opportunities

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

Dubai's Plan 2021 and Abu Dhabi's Economic Vision 2030 are guiding the drive toward diversification. Their strategy is to increase investment in multiple sectors, including heavy industry, transportation, petrochemicals, tourism, information technology, telecommunications, renewable energy, aviation and space, and oil and gas services. Much has already been achieved in these fields, especially in satellite and telecommunications, the aviation sector, and renewable energy. Although short-term priorities have occasionally been altered to accommodate changing realities, the long-term strategy remains the same.

At the federal level, the U.A.E. is pursuing its 2021 Vision, which aims to place innovation, research, science, and technology at the center of a knowledge-based, highly productive, and competitive economy by the time of the federation's golden jubilee in 2021.

Tourism has played a large part in the success of the U.A.E.'s economic diversification efforts. Currently, over a third of all hotel rooms being added in the MENA region are being built in the U.A.E., in line with the country's goal of becoming a leading tourist destination globally in the coming years. Tourism is expected to account for 10.6% of the U.A.E.'s GDP by 2027.

The U.A.E.'s two world-class airlines, Etihad and Emirates, as well as constant upgrading of aviation infrastructure, have played a major role in the advancement of the tourism industry and are key contributors to the economy. The aviation and tourism sector contributed 13% of the U.A.E.'s GDP in 2019 and these contribution are, collectively, set to more than double in the next two decades.

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

Thriving Economy

The U.A.E. has one of the largest economies in the Middle East and North Africa (MENA) region. Only Saudi Arabia's economy is larger.

Business-Friendly Regulations

The U.A.E. bests all other Middle East and Arab countries in the World Bank's Ease of Doing Business Index. It ranks 16th in the global ranking of 190 countries.

Strategic Location and Connectivity

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

Security and Good Governance

The U.A.E. is one of the safest countries in the Middle East. It also fares well in Transparency International's "Corruption Perceptions Index," as it is the least corrupt country in the MENA region.

Stable Currency

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

Low Taxes and Free Zones

The U.A.E. does not levy individual income taxes or federal corporate taxes (save for on branches of foreign banks and oil-producing companies). The U.A.E. also hosts a number of free zones that are exempt from other forms of taxation. In addition, numerous double taxation agreements and bilateral investment treaties are in place to create a hospitable tax environment. That said, the U.A.E. has implemented a value added tax (VAT) on many products

and services, and an excise tax on tobacco and carbonated beverages. These new taxes help the U.A.E. government diversify its revenue streams as it looks to increase investment in education, healthcare, and other government services.

Trade Agreements

The U.A.E. has been a contracting party to the General Agreement on Tariffs and Trade (GATT) since 1994 and a member of the World Trade Organization (WTO) since 1996. It is also a member of the Greater Arab Free-Trade Area (GAFTA), which includes all Gulf Cooperation Council (GCC) states. The U.A.E. concluded Free Trade Agreements with a variety of countries. The U.A.E. does not have a free trade agreement with the United States.

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

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

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

https://www.export.gov/article?series=a0pt0000000PAv4AAG&type=Country_Commercial_kav

Establishing a Business in the U.A.E.

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

Companies licensed through the economic department of an emirate (the equivalent of a company’s registrar) are entitled to undertake those activities covered by its license within that emirate. The principal forms of business organization in the U.A.E. that can be licensed through the economic departments of each emirate are the following:

- Limited Liability Company (LLC)
- Simple Limited Partnership
- Public Joint Stock Company
- Private Joint Stock Company
- General Partnership

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

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

- Free zones allow for limited liability companies that are 100% foreign owned, whereas companies licensed by the economic departments of each Emirate have traditionally been subject to at least a 51% U.A.E. ownership requirement. The U.A.E. has recently opened up certain business sectors to the possibility of 100% foreign ownership, as outlined below.
- Companies established within free zones are generally restricted by the relevant free zone’s regulations to carrying on business activities within either the free zone itself or outside of the U.A.E. That said,

some free zones offer dual licenses to operate both within the free zone and in the mainland U.A.E.

- Some free zones have a particular focus, such as Dubai Media City's focus on media-related companies. However, even sector-specific zones incorporate a wide variety of even distantly related companies. The choice of a free zone for an investor is balanced between location of the free zone and costs involved in setting up and maintaining a company.

Evolving Regulations on the Mainland

In accordance with U.A.E. the U.A.E. Commercial Companies Law (Federal Law No. 2 of 2015), foreign investors seeking to establish a permanent presence in the U.A.E., outside its free zone areas, must have 51% of the entity's shares within the U.A.E. owned by one or more U.A.E. national partners.

The U.A.E.'s commitment towards an increasingly sustainable and powerful economy is apparent in the recent issuance of a number of regulations that seek to introduce foreign direct investment into the U.A.E.'s commercial landscape. The U.A.E. firstly issued Federal Law No. 18 of 2017, which amends certain provisions of the U.A.E. Commercial Companies Law. This new law empowers the U.A.E. government to revise the levels of U.A.E. ownership requirement for LLCs and Private Joint Stock Companies in certain business sectors.

Then, in October 2018, the President of the U.A.E. issued the long-awaited Federal Decree No. 19 of 2018 on Foreign Direct Investment (FDI) Law, modernizing the economic environment and increasing the flow of direct foreign investments to the U.A.E. by allowing up to 100% foreign ownership in select sectors. The aim of the FDI Law is to liberalize and encourage growth in a range of sectors such as manufacturing (including pharmaceuticals) and services.

Following the issuance of the FDI Law, the U.A.E. Cabinet approved a total of 122 economic activities across 13 sectors that are eligible for greater foreign ownership interest, such as renewable energy, space, agriculture, and manufacturing. Following such approval, in March 2020, the U.A.E. Cabinet issued the "positive list", identifying the 122 economic activities for which up to 100% direct foreign ownership may be permitted. The comprehensive "positive list" is annexed to the U.A.E. Cabinet Circular dated March 18, 2020. The eligibility of a foreign investor to increase its direct ownership interest is

subject to a number of conditions for each of the listed economic activities. The conditions for eligibility include minimum share capital requirements, satisfaction of certain licensing approvals and conformity with the Tawteen program (the latter explained in greater detail in sections to follow below).

Primary Types of Businesses on the Mainland

Within this changing regulatory environment, companies looking to engage in business activities, such as sales of goods and services, can look to one of the following options of permanent establishments on the mainland that are not available within free zones.

Type	Description	Benefits	Limitations
LLC	<p>Most popular form of commercial company establishment</p> <p>Can be formed with 2-50 shareholders</p> <p>May require one or more U.A.E. national shareholders with a combined total minimum of 51% U.A.E. ownership. This is subject to the “positive list” of economic activities eligible for 100% foreign ownership</p>	<p>Profit sharing arrangements can be made despite 51% local ownership</p> <p>Able to operate within the U.A.E. mainland</p> <p>Requires a short amount of time to set up</p>	<p>Maximum foreign ownership of 49% for certain activities</p> <p>Activities eligible for foreign ownership in excess of 49% are subject to a number of approvals and requirements</p>
Simple Limited Partnership	<p>Composed of one or more general partners liable jointly and severally for the obligations of the company</p> <p>Composed of one or more silent partners not liable for the obligations of the</p>	<p>Limited liability is afforded to a limited partner, which is limited to such partner’s capital contribution</p>	<p>Limited partner may not participate in management</p> <p>Limited partner may not have his or her name appear in the partnership</p>

	<p>company other than to the extent of their respective shares in the share capital</p> <p>All general partners MUST be of U.A.E. nationality</p>		
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Type	Description	Benefits	Limitations
Public Joint Stock Company	<p>A company whose share capital is divided into equal and negotiable shares</p> <p>Can be founded by five or more persons</p> <p>The founders shall subscribe to part of such shares (30% to 70%) while the other shares shall be offered to the public under a public subscription</p> <p>The issued share capital of the company shall not be less than AED 30,000,000</p> <p>Insurance, and/or banking (except branches of foreign banks) activities must be carried out through public companies</p>	<p>There are no restrictions on the activities of public companies, but the Securities and Commodities Authority has discretionary power to reject the application of a company</p>	<p>Maximum foreign ownership of 49%, though this restriction does not apply to GCC nationals</p>
Private Joint Stock Company	<p>A company where the number of shareholders is at least two, but not in excess of 200</p> <p>The share capital of the company shall be divided into shares of the same nominal value, to be paid in full without offering any</p>	<p>Can be converted into public joint stock company</p>	<p>Certain conditions must be met to go public</p> <p>Maximum foreign ownership of 49% for certain activities.</p> <p>Activities eligible for foreign ownership in excess of 49% are</p>

Type	Description	Benefits	Limitations
	<p>shares for public subscription</p> <p>The issued share capital of the company shall not be less than AED 5,000,000</p>		subject to a number of approvals and requirements
General Partnership	A company that consists of two partners who are natural persons, to be severally and jointly responsible in all their moneys for the obligations of the company		Can only be established by U.A.E. nationals

Other Options Within the Mainland

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

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

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

Much like a branch office, a representative office also needs an LSA to operate. However, there are greater limitations imposed on its operations. A representative office is allowed to undertake information-gathering activities and the acquisition of projects for the parent company. As a result, representative offices tend to be limited in their number of employees and generally conduct operations limited in scope, such as marketing for the parent company.

A final alternative is to operate via a commercial agency agreement whereby a foreign company enlists an agent to represent them within the U.A.E. The agent must be registered with the Ministry of Economy. Moreover, the law dictates that any commercial agent operating for a foreign company to distribute, sell, or provide goods/services within the U.A.E. do so for a profit or commission. Commercial agents must also be of U.A.E. nationality or alternatively work for a company incorporated in the U.A.E. and owned by U.A.E. nationals.

Mainland LLCs, PSPs, and Side Agreements

The primary impediments for foreign investors establishing LLCs on the mainland have historically been foreign-ownership restrictions. When establishing an LLC, the law can prescribe that at least 51% of its shares be registered under a U.A.E. national (be it a natural or legal person).

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

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

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

With the recent introduction of the FDI Law and the issuance of the “positive list”, foreign investors may look to establishing LLCs on the mainland with up to 100% foreign ownership in certain sectors without the need for a PSP. While the effect on how PSPs will operate within the corporate landscape following the introduction of the FDI Law and, more recently, the “positive list”, is yet to be determined, the benefits of appointing PSPs certainly will not diminish in value for those foreign investors not eligible for 100% foreign ownership.

Free Zones

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

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

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

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

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

Dubai Multi Commodities Centre (DMCC)

Located in the heart of Dubai, DMCC is the world’s number one Free Zone and trading hub. Proudly sustaining Dubai’s position as the

place to be for global trade – DMCC enables trade across a range of commodities from gold, diamonds and precious metals to tea, food and industrial materials, along with offering the ideal platform for businesses to set up, expand and connect with local and international markets. Home to leading multinationals and start-ups, today DMCC connects over 16,000 businesses with everything they need to succeed including world-class services, leading infrastructure and a vibrant community to live work and thrive. www.dmcc.ae

Ras Al Khaimah Economic Zone (RAKEZ)

RAKEZ is a powerhouse business and industrial hub strategically located in the heart of Ras Al Khaimah, United Arab Emirates, which offers wide-ranging customisable solutions to global investors. Presently, RAKEZ houses over 14,500 companies from more than 100 countries covering over 50 industries, making it one of the largest economic zones in the region.

The authority uniquely offers free zone and non-free zone entity formations, and provides investors easy access to growing markets in the Middle East, Africa, Europe and Asia.

Committed to provide ease of doing business, RAKEZ offers simplified business set-up processes, fast-track visa and licence issuance, and first-class services in one-stop shops, as well as a variety of facility choices such as shared workstations, offices, warehouses and land for development across its specialised zones. RAKEZ is dedicated to nurturing investors from all over the globe in its supportive ecosystem where businesses effectively collaborate and grow.

www.rakez.com

Jebel Ali Free Zone (JAFZA)

JAFZA is one of the world’s leading free trade zones and most efficient logistics hubs, located next to Jebel Ali Port and Al Maktoum International Airport. It accounts for approximately 32% of total FDI flow into the country and contributes 23.8% of Dubai’s GDP.

JAFZA’s latest offering, “JAFZA One,” is located in the heart of the free zone and offers businesses the opportunity to be part of the

over 7,000-strong network of leading regional and international companies operating within the free zone.

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

www.jafza.ae

Dubai South

Dubai South is an integrated airport city that spans across 145 sq. km. Developed around Al Maktoum International Airport (AMIA), Dubai South is a mixed used property offering capable of accommodating around 1 million inhabitants and 500,000 jobs. The project was first developed in 2006 to cement Dubai's position as a global aviation capital, which aimed to maintain and grow the emirate's successful position as a global hub for trade, logistics, and investment. Operating from Dubai South enables businesses to enjoy proximity to Dubai's Jebel Ali Port and the Al Maktoum International Airport, the world's largest airport in the making—giving business the superior edge in terms of time saved and significant reduction in operational costs. Dubai South's Logistics Corridor, which runs across a 200km sq. custom bonded zone, connects air, land and sea, setting a new global standard for goods handling 4 hours from sea to air.

www.dubaisouth.ae/en

Sharjah Airport International Free Zone (SAIF-ZONE)

Sharjah's SAIF-Zone, located in the third-largest emirate of the U.A.E., hosts approximately 6,500 companies. SAIF-Zone offers its large client base manufacturing facilities, storage, workforce aid, and networking opportunities with world-class companies operating in the region.

www.saif-zone.com

Dubai Airport Free Zone (DAFZA)

DAFZA hosts more than 1,450 free zone entities. Renowned for its services and logistics center, DAFZA is a high-class facility located in the center of Dubai near the Dubai International Airport, which also allows for express cargo clearance.

www.dafz.ae

Companies looking to establish businesses in financial free zones that use internationally recognized common-law courts can consider doing business in the following:

Dubai International Financial Centre (DIFC)

The Dubai International Financial Centre (DIFC) is the global 8th ranked international financial centre and leading international financial hub in the fast growing Middle East, Africa and South Asia (MEASA) region. The DIFC is home to an internationally recognised, independent regulator and a proven judicial system with an English common law framework, as well as the region's number one and largest financial ecosystem of more than 24,000 professionals working across over 2,300 active registered companies – making up the largest and most diverse pool of industry talent in the region. The Centre's vision is to drive the future of finance in the MEASA region. DIFC was established in 2004 as a federal financial free zone, and consists of three core independent bodies are the DIFC Authority, Dubai Financial Services Authority, and DIFC Courts. www.difc.ae

Abu Dhabi Global Market (ADGM)

An international financial center (IFC) located in the capital city of the U.A.E., the ADGM opened for business on October 21, 2015. Established by U.A.E. Federal Decree, ADGM plays a pivotal role in augmenting Abu Dhabi's position as a global business and financial hub, connecting the MEASA to the rest of the world.

Comprising three independent authorities (ADGM Courts, the Financial Services Regulatory Authority, and the Registration Authority), the ADGM governs Al Maryah Island as the designated financial free zone. As an IFC, the ADGM helps financial entities and firms to operate and grow successfully within an international regulatory framework that is based English on common law. www.adgm.com

In addition to these financial free zones, the U.A.E. has a number of other free zones geared toward particular sectors.

twofour54

Named after the geographic coordinates of Abu Dhabi, symbolic of our goal to put Abu Dhabi on the map as the capital of content creators, twofour54 was launched in 2008 to accelerate Abu Dhabi's media industry. A media free zone that provides the creative community with the infrastructure and 360° support they need to bring their ideas to life. This dynamic media zone provides the infrastructure and services to attract international, regional, and local media businesses by offering everything from diverse office space, world-class production facilities and services, training, to business support services, and talent development initiatives.

<https://www.twofour54.com>

Masdar

As a pioneer in sustainability, Masdar City is building an innovative community and spearheading the technology to realize greener, more sustainable urban living. It is a place where the buildings, transport and culture are centered around creating a greener future.

Masdar City is a unique destination where visitors and residents can live, work, learn, and be part of a ground-breaking community. By incubating real-world solutions in energy and water efficiency, mobility and waste management, the city is showing that innovative environmental solutions not only work seamlessly with our everyday lives, but ultimately improve them.

With more than 700 tenants, Masdar City's Free Zone is a powerful business enabler and a strategic base from which businesses can build their network locally and globally, and explore multiple investment opportunities. Leading businesses and organizations from across the world are proud to call Masdar City their home.

<https://masdarcityfreezone.com/>



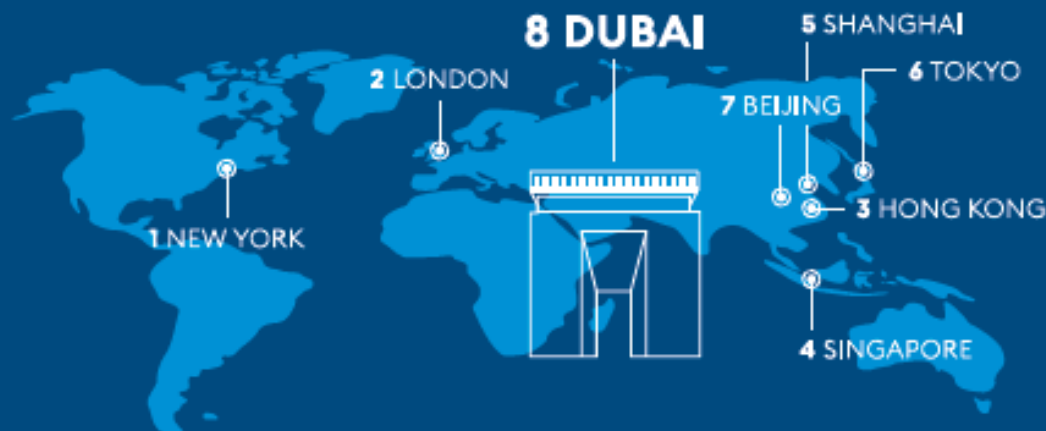
Dubai International
Financial Centre

DIFC RANKS

8

ON THE PRESTIGIOUS GLOBAL FINANCIAL CENTRES INDEX

Set up your business in the region's
leading financial hub today.



A List of Free Zones across the U.A.E.

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

Abu Dhabi

Abu Dhabi Airport Free Zone
Abu Dhabi Global Market (ADGM)
Khalifa Industrial Zone Abu Dhabi (KIZAD)
twofour54
Masdar City Free Zone

Dubai

Dubai Airport Free Zone (DAFZA)
Dubai Aviation City
Dubai Cars and Automotive Zone
Dubai Design District (D3)
Dubai Healthcare City
Dubai Industrial City
Dubai International Academic City
Dubai International Financial Centre (DIFC)
Dubai Internet City
Dubai Knowledge Park
Dubai Media City
Dubai Multi Commodities Centre (DMCC)
Dubai Outsource City
Dubai Production City
Dubai Science Park (DSP)
Dubai Silicon Oasis
Dubai South
Dubai Studio City
Dubai Textile City
Dubai World Trade Centre Freezone
International Humanitarian City
Jebel Ali Free Zone (JAFZA) – part of DP World

Sharjah

Hamriya Free Zone
Sharjah Airport International Free Zone (SAIF-Zone)
Sharjah Media City (Shams)

Fujairah

Fujairah Creative City
Fujairah Free Zone

Ras Al Khaimah

RAK Maritime City
Ras Al Khaimah Economic Zone (RAKEZ) –formerly RAK FTZ & RAKIA

Ajman

Ajman Free Zone

Umm Al Quwain

Umm Al Quwain Free Zone

Offshore Companies

Certain free zones, such as JAFZA and RAK International Corporate Centre also offer the option of setting up offshore companies. Although offshore companies are considered holding companies only and cannot be used for operations, benefits include rapid setup and no minimum share capital requirement. There are also no limits on foreign ownership.

New DIFC Special Purpose Vehicle Regime

Introduced on October 31, 2019, the DIFC Prescribed Company Regulations 2019 (PC Regulations) replaced the former DIFC Special Purpose Company Regulations and the Intermediary Special Purpose Vehicle. The PC Regulations provide a simplified and flexible approach to the DIFC’s special purpose vehicle offerings. Under the PC Regulations, Intermediate Special Purpose Vehicles (I-SPVs) and Special Purpose Companies (SPCs) may request to be classified as Prescribed Companies (PCs). A PC is a private company limited by shares that, unlike an I-SPV or SPC, can use the registered address of its corporate service provider, does not need to appoint an auditor or file accounts with the DIFC registrar, and for which the registration fees are significantly reduced.

Pre-approvals of Business Activities

As discussed above, businesses outside of free zones are licensed and regulated by the economic department for onshore licenses in the particular emirate in which they operate, while those within free zones are overseen by the relevant free zone authority. It must be noted, however, that additional

approvals may need to be obtained from other local and federal authorities before a license is issued. Based on the nature of a company's objectives, certain activities that fall within a set of regulated industry sectors will need to be pre-approved by the government agency of competency.

For example, for the establishment of a real estate development company in Dubai, the license application is subject to review and approval by the Dubai Land Department before the Department of Economic Development can issue the license. A similar process must be followed by an investor who wishes to set up a real estate agency, whereby the application is reviewed and the credentials of the applicant are checked to ensure that the company and its employees are sufficiently qualified to carry out real estate activities.










For a factory operation in Abu Dhabi, an initial approval must be obtained from the Industrial Development Bureau before an industrial license can be issued. To apply for the initial approval, the investor must submit details of the factory operations, including site plans, production tools and machinery, production costs and financing, as well as other operational details.

In line with the U.A.E. Vision 2021, the U.A.E. government has adopted a series of initiatives to regulate the rapid expansion of the healthcare sector. Recognized as one of the fastest-growing sectors in the U.A.E., the healthcare sector is regulated at a federal level by the Ministry of Health and Prevention (MOHAP). The MOHAP is in charge of regulating and setting standards for healthcare professionals and operators and the licensing and price-fixing of drugs. At a free zone level, the Dubai Healthcare City Authority, for example, is responsible for the licensing of those operating within the Dubai Healthcare City, and at a local level, the Dubai Health Authority regulates all Dubai onshore based facilities and healthcare professionals.

With regard to private education in the emirate of Dubai, this sector is regulated by the Knowledge and Human Development Authority, responsible for the issuance of education-related permits and licensing of educators and institutions.

The regulation of businesses in the U.A.E. is at the core of maintaining a sustainable economic environment, a structure that preserves public safety and welfare of its nationals and residents. Details on the various approvals required for those wishing to carry out a business within a regulated industry sector can readily be accessed online through the different government agency websites.

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

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U.A.E. Commercial Law

Commercial and contractual relationships in the U.A.E. are principally governed by the Commercial Companies Law, the Commercial Transactions Law, and the U.A.E. Civil Code, which are generally consistent with international commercial law principles, while clearly balanced with national and cultural aspects of the U.A.E. The main law is the U.A.E. Civil Code, which stipulates many general provisions concerning the freedom to contract and the rights and obligations between parties. The U.A.E. legal system is strongly influenced by French and Egyptian law. Some points to be aware of include:

1. Interest rates are permissible. It is not forbidden, as is sometimes assumed.
2. Contracts that involve chance (such as gambling) or contain terms in breach of public morals or order are not allowed, and this may extend to trading in futures and similar products.
3. U.A.E. courts will award compensation for actual, evidenced, or direct loss, and they tend to be conservative. For compensation to be awarded for future loss, the loss needs to be certain rather than probable.
4. Agreements with a local agent are often subject to special rules.
5. The local courts will likely apply U.A.E. law to a contract, even where the parties have agreed to a different law.

Taxation in the U.A.E.

Tax Regime

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

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

VAT

The U.A.E. implemented a VAT of 5% on January 1, 2018 (Federal Law No. 8 of 2017 on VAT) on most goods and services. VAT is seen by the U.A.E. federal government as a way to diversify revenue streams away from unpredictable oil revenues.

According to the Ministry of Finance, businesses will be responsible for carefully documenting their income, costs, and associated VAT charges. Registered businesses and traders will charge VAT for all applicable goods and services to all of their customers at the prevailing rate and incur VAT on

applicable goods and services that they buy from suppliers. The difference between the sums is reclaimed or paid to the government.

Below is an overview of VAT treatment on selected industries:

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

Healthcare	VAT Rate
Preventive healthcare services including vaccinations	0%
Healthcare services aimed at treatment of humans including medical services and dental services	0%

Other healthcare services that are not for treatment and are not preventive (e.g., elective, cosmetic)	5%
Medicines and medical equipment as listed in Cabinet Decision	0%
Medicines and medical equipment not listed in Cabinet Decision	5%
Other medical supplies	5%

Oil and Gas	VAT Rate
Crude oil and natural gas	0%
Other oil and gas products including petrol at the pump	5%

Transportation	VAT Rate
Domestic passenger transportation (including flights within U.A.E.)	Exempt
International transportation of passengers and goods (including intra-GCC)	0%
Supply of means of transport (air, sea, and land) for the commercial transportation of goods and passengers (more than 10 people)	0%
Supply of goods and services relating to these means of transport and to the transportation of goods and passengers	0%

Real Estate	VAT Rate
Sale and rent of commercial buildings (not residential buildings)	5%
First sale/rent of residential building after completion of construction or conversion	0%
First sale of charitable building	0%
Sale/rent of residential buildings subsequent to first supply	Exempt
Hotels, motels, and serviced accommodation	5%
Bare land	Exempt
Land (not bare land)	5%
U.A.E. citizens building own home	5% (recoverable)

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

Insurance and Reinsurance	VAT Rate
Insurance and reinsurance (including health, motor, property, etc.)	0%
Life insurance and life reinsurance	Exempt

Food and Beverages	VAT Rate
Food and beverages	5%

Telecommunications and Electronic Services	VAT Rate
Wired and wireless telecommunications and wired electronic services	5%

Government Activities	VAT Rate
Sovereign activities that are not in competition with the private sector undertaken by designated government bodies	Considered outside VAT system
Activities that are not sovereign or are in competition with the private sector	VAT rate dependent on good/service ignoring provider

Not-for-Profit Organizations	VAT Rate
Activities of foreign governments, international organizations, diplomatic bodies, and missions acting as such (if not in business in the U.A.E.)	Considered outside VAT system
Charitable activities undertaken by societies and associations of public welfare that are listed by Cabinet Decision	Considered outside VAT system
Activities of other not for profit organizations (not listed in Cabinet Decisions) that are not business activities	Considered outside VAT system
Business activities undertaken by the above organizations	VAT rate dependent on good/service ignoring provider

Free Zones	VAT Rate
Supplies of goods between businesses in designated zones	Considered outside VAT system
Supplies of services between businesses in designated zones	VAT rate dependent on service ignoring location
Supplies of goods and services in non-designated zones	VAT rate dependent on good/service ignoring location
Supplies on goods and services from mainland to designated zones or designated zones to mainland	VAT rate dependent on good/service ignoring location

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

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

Below is a list of designated free zones as per Cabinet Decision No. 59 of 2017.

Abu Dhabi

Free Trade Zone of Khalifa Port
Abu Dhabi Airport Free Zone
Khalifa Industrial Zone Abu Dhabi (KIZAD)

Dubai

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

Sharjah

Hamriya Free Zone
Sharjah International Airport Free Zone (SAIF-Zone)

Fujairah

Fujairah Oil Industry Zone (FOIZ)
Fujairah Free Zone Authority

Ras Al Khaimah

RAKEZ
RAK Maritime City Free Zone

Ajman

Ajman Free Zone Authority

Umm Al Quwain

Umm Al Quwain Free Zone in Ahmed bin Rashid Port
Umm Al Quwain Free Zone on Sheikh Mohammed bin Zayed Road

Excise Tax

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

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

Starting from January 2020, E-cigarettes, vaping devices and tobacco refills are also hit with a 100% tax in the U.A.E.. Moreover, juices and beverages containing added sugar and sweeteners, which were not covered when the original tax was introduced, will be subject to a 50% tax.

Product	Excise Tax Rate
Carbonated Drinks	50%
Sugar Sweetened Beverages	50%
Tobacco Products	100%
Energy Drinks	100%



ABU DHABI GLOBAL MARKET
سوق أبوظبي العالمي

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- State-of-the-Art Arbitration Centre
- The 1st FinTech Regulatory Sandbox in MENA and the 2nd Most Active Globally
- The 1st and Only Jurisdiction in MENA to Apply Common Law Directly on Commercial and Civil Matters
- The World's 1st Comprehensive Crypto Asset Regulatory Framework
- Unique Licence for Tech Start-Ups and Entrepreneurs
- Globally Competitive SPV Regime with Over 1000 Vehicles Set Up by Financial Institutions, Law Firms and Family Offices
- Leading the Sustainable Finance Agenda in MENA



Data Privacy in the U.A.E.

With the increase in global data privacy regulations and the introduction of the General Data Protection Regulation (GDPR) in the European Union, the economic value of data is strategically important to the U.A.E.. Both the DIFC and the ADGM have implemented robust data privacy protection regulations, while data privacy and the use of an individual's information in mainland U.A.E. is governed by general provisions of law. Interestingly, the U.A.E. recently passed the Federal Law No. 2 of 2019 that regulates the use and distribution of information in the healthcare sector.

There are strong indications that a draft U.A.E. federal data protection law largely aligned with the GDPR is currently being discussed, but no information is currently available as to the expected time of release.

Federal Data Protection Law

The most relevant provisions of law regulating data protection and privacy in the U.A.E. at a federal level are:

- Federal Law by Decree No. 3 of 2003 (Telecoms Regulations), which governs the basics of consent to obtain an individual's information and to process such information, as well as sharing the information and further process the same. It also provides for the collection of only essential information, therefore minimizing the extent of data collection and processing.
- Federal Law No. 5 of 2012 (Cyber Crime Law), which also requires an individual's consent for the collection, processing, and disclosure of such individual's information.
- Federal Law No. 1 of 1971 (U.A.E. Constitution) safeguards the secrecy of communication by post and other means.

ADGM Data Protection Law

The ADGM has amended its ADGM Data Protection Regulations 2015 with the implementation of the Data Protection Regulation 2018 (ADGM Data Protection Law). The ADGM Data Protection Law generally aligned its provisions with international standards and provided clarity on various timeframes. The ADGM also has an internal Office of Data Protection, an independent regulator overseeing data protection within the ADGM.

DIFC Data Protection Law

Data protection in the DIFC is governed by DIFC Law No. 1 of 2007, as amended by Data Protection Law Amendment Law (DIFC Data Protection Law), applied in tandem with the Data Protection Regulations as issued by its Commissioner of Data Protection.

While data protection laws in the DIFC and ADGM are not aligned to the GDPR, the laws are largely modelled on the OECD Guidelines on the Protection of Privacy and do not preempt the GDPR. This will allow both free zones to amend their data protection laws to accommodate future developments in the field.

Labor Law in the U.A.E.

Labor matters in the U.A.E. are governed by Federal Law No. 8 of 1980 Regulating Labor Relations, as amended (Labor Law). There are additional labor-related regulations applicable in some U.A.E. free zones, such as JAFZA. In addition, the DIFC and ADGM have their own employment regulations and are not subject to the Labor Law. The differences between employment regulations under the DIFC and ADGM are set out further below.

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

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

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

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

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

ADGM and DIFC Employment Matters

Employment matters within both the ADGM and DIFC are not governed by the Labor Law. Both the DIFC Employment Law No. 2 of 2019 (DIFC Employment Law) and the ADGM Law No. 1 of 2014 (ADGM Employment Law) apply to all employees working for a company based in the respective free zones, whether these are U.A.E. nationals or foreigners. A novel concept introduced to the U.A.E. by both the DIFC and the ADGM is the distinction made between part-time employees and full-time employees that provides guidance on different vacation time and sick leave calculations. Notably, there are no paternity rights under the Labor Law. Both the DIFC Employment Law and the ADGM Employment Law allow an employee to take up to five working days as paternity leave, which must be taken within the first two months from the child's birth.

In contrast with the Labor Law, the DIFC and ADGM do not provide a template employment contract. Instead, under both jurisdictions, the regulations only require that certain information be drafted into an employment contract, namely the names of the employer and employee, employee's salary, terms and conditions relating to the employment, and the working hours, to name a few.

The ADGM Employment Regulations 2019, along with the Compensation Awards and Limits Rules 2019, apply to all employers employees within the ADGM. In effect from January, 2020, the new legislation introduced key concepts governing overtime, flexibility of notice periods, among other changes that aligned the ADGM employment framework to certain benefits afforded to their U.A.E. mainland counterparts, such as sick leave and annual leave tickets to their home countries.

More recently, the enactment of Employment Law Amendment No. 4 of 2020 covering changes to employment law in the DIFC addressed end-of-service gratuity and introduced the new workplace savings scheme that replaces the gratuity benefits. From February 2020, employees in the DIFC will make mandatory contributions in a regulated savings plan, which may include the DIFC Employee Workplace Savings Plan.

Emiratization

Emiratization is a set of procedures initiated by the U.A.E. government with the goal of including more U.A.E. nationals in the workforce. These procedures are devoted to reducing reliance on the expatriate workforce, as well as empowering the local population by providing meaningful employment.

In line with the foregoing, the U.A.E. Ministry of Human Resources and Emiratization recently implemented new rules, known as the Emiratization Program – Tawteen. Pursuant to Tawteen, an unemployed U.A.E. national with suitable skills and knowledge is given priority over a similarly skilled expatriate. While Tawteen was initially rolled out to the public and government sectors, the program now applies to all companies in the Emirates, regardless of size and sector, with the exception of free zone companies. Therefore, an employer seeking to fill a position must first register with Tawteen and submit the description and scope of the role. Following a notice period of one month to potential candidates registered with Tawteen, the employer arranges an ‘open day’ for interviews with the shortlisted candidates. The employer is then required to submit its feedback and confirm to either accept or reject the candidates, with detailed reasoning to support the rejections. If no suitable candidate is found through Tawteen, the employer is then able to extend the search to the expatriate workforce.

Regulation in the U.A.E.

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

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

Regulating Banks and Financial Institutions in the U.A.E.

The U.A.E.'s banking sector has enjoyed substantial growth since the country's creation. According to the U.A.E. Central Bank, there are currently 22 national banks and 27 foreign banks carrying out various banking activities in the U.A.E., serving a market of approximately five million people.

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

Drivers of the U.A.E. Economy

The four major drivers of the U.A.E. economy are U.A.E. Vision 2021, Abu Dhabi Economic Vision 2030, Expo 2020 Dubai, and Dubai Plan 2021.

U.A.E. Vision 2021

H.H. Sheikh Mohammed bin Rashid Al Maktoum, Vice President and Prime Minister of the U.A.E. and Ruler of Dubai, launched U.A.E. Vision 2021 in the year 2010.

The Vision aims to make the U.A.E. among the best countries in the world by the Golden Jubilee (50th Anniversary) of the Federation. In order to translate the Vision into reality, its pillars have been mapped into six national priorities, which represent the key focus sectors of government action in the coming years.

United in Responsibility

Pillar 1: Cohesive Society and Preserved Identity

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

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

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

United in Destiny

Pillar 2: Safe Public and Fair Judiciary

The U.A.E. Vision 2021 National Agenda aims for the U.A.E. to be the safest place in the world.

Therefore, it seeks to reinforce its citizens' sense of security and achieve leading positions in the areas of security, emergency preparedness, reliability of police services, and road safety.

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

United in Knowledge

Pillar 3: Competitive Knowledge Economy

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

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

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

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

United in Prosperity

Pillar 4: First-Rate Education System

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

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

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

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

Pillar 5: World-Class Healthcare

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

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

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

Pillar 6: Sustainable Environment and Infrastructure

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

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

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

Finally, seeking to further improve the quality of life of its citizens, the agenda has set a target to provide suitable housing for eligible U.A.E. nationals within a record timeframe.



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Hello Tomorrow



Abu Dhabi Economic Vision 2030

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

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

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

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

Through this initiative, the government of Abu Dhabi identified nine pillars that would form the architecture of the emirate's social, political, and economic future:

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

- Complete international and domestic security
- Maintaining Abu Dhabi's values, culture, and heritage
- A significant and ongoing contribution to the federation of the U.A.E.

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

Dubai Plan 2021

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

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

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

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

Expo 2020 Dubai

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

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

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

Expo 2020 Dubai is expected to attract 25 million visitors, 70% of whom will be from outside the U.A.E.-the first Expo in which the majority of visitors will be from beyond the host nation's borders. According to Ernst & Young, Expo 2020 will contribute more than 122.6 billion AED to the U.A.E.'s economy by 2031. Running from October 20, 2020 through April 10, 2021, the Expo will launch the country's Golden Jubilee (fiftieth anniversary) celebrations and serve as a springboard to inaugurate a progressive and sustainable vision for the coming decades.

Appendices

U.A.E. Government Overview

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

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

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

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

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

The U.A.E. has also continued to expand the number of citizens involved in FNC elections. In June 2019, the National Election Committee announced that 337,738 Emiratis would be able to cast their votes that October, up 50.58% from the previous election in 2015, which saw the number of

registered voters at 224,281. The members of each college would elect half of the FNC members, while the other half would continue to be appointed by each ruler.

Future initiatives are expected to expand the size of the FNC and strengthen the interaction between it and the Council of Ministers, so as to further improve the efficiency, accountability, and participatory nature of governance in the U.A.E.. Additionally, Presidential Resolution No. (1) of 2019 increased women's representation in the FNC to 50% from the 20% prior to the October 2019 elections.

Historically, the political environment of the U.A.E. has been characterized by great affection for the country's leadership and institutions of government. This is largely in response to the rapid growth and development that the U.A.E. has experienced under the government's guidance in recent decades. In recent years, there has been an increased interaction between the FNC and Council of Ministers.

Federal Institutions

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

Federal Supreme Council

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

- By a simple majority vote on procedural matters
- Elects President and Vice President from among its members

President and Vice President

- President:
 - Heads the Federal Supreme Council
 - Appoints the Prime Minister of the U.A.E.
- Vice President:
 - Assumes all authorities granted to the President during his absence

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

The Cabinet (The Council of Ministers)

- The executive branch of the Federation
- Consists of the Prime Minister, his deputy, and various other ministers with specific portfolios
- Handles the execution of all internal and external affairs related to the Federation
- Responsible for initiating drafts of federal laws, decrees, regulations, and decisions
- Supervises the execution of federal laws, decrees, regulations, and decisions
- Makes decisions by simple majority vote, with the vote of the Prime Minister prevailing in the case of a tie

Federal National Council

- Comprises 40 members:
 - Eight seats from each of the Emirates of Abu Dhabi and Dubai
 - Six seats from each of the Emirates of Sharjah and Ras Al Khaimah
 - Four seats from each of the Emirates of Ajman, Umm Al Quwain, and Fujairah
 - Half of the members of the FNC are elected by the people, while the other half are appointed by the Rulers of the individual Emirates
 - Half of the members are women

Judiciary

- Comprises the Federal Supreme Court, Federal First Instance Courts, and Federal Appeals Courts
- Enjoys independence

Federal Supreme Court

- The highest federal judicial authority
- Its decisions are final and binding upon all local and lower federal courts
- Key functions are to:
 - Look into various disputes among members of the U.A.E. Federation, or between one or more Emirates and the Federal Government
 - Examine the constitutionality of federal and other laws and legislations

- Resolve conflicts of jurisdiction between the federal and local judicial authorities in the country, or conflicts of jurisdiction between the judicial authority in one emirate and another
- Interpret the provisions of the Constitution
- Look into crimes and issues that directly affect the common benefit of the Federation

Local Authorities

- Each emirate of the U.A.E. handles all authorities that are not assigned by the Constitution to the federation
- All member Emirates strive to coordinate their legislatures in all areas for standardization purposes

Government of the Future

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

U.A.E. Prime Minister Sheikh Mohammed bin Rashid Al Maktoum introduced these changes to prepare the U.A.E.'s leadership for the challenges of the future with the strategic goal of happiness among the people of the U.A.E.



"We can't lead the future with tools from the past, and we can't accomplish quantum leaps in growth without conceptualizing a new way of governance. Change creates great opportunities and renews ideas and forces everyone to think in a different way. And we will implement all that is good for our people."

- Sheikh Mohammed bin Rashid

Highlights of the structural changes were:

- Introducing the post of Minister of State for Happiness, whose primary mission is to harmonize all government plans, programs, and policies to achieve a happier society
- Merging the Ministries of Education and Higher Education with two Ministers of State in support
- Creating the Emirates Schools Establishment to manage public schools as an autonomous, semi-independent authority
- Merging the Marriage Fund into the Ministry of Social Affairs and placing nurseries under the Ministry of Education
- Establishing a Higher Education and Human Resources Council to restructure the development of human resources
- Establishing an independent entity to oversee public hospitals
- Renaming the Ministry of Health as the Ministry of Health and Prevention; mandating the renamed ministry to focus on the prevention of diseases in addition to the regulation of the health sector
- Integrating the National HR Development and Employment Authority into the Ministry of Labor
- Renaming the Ministry of Labor as the Ministry of Human Resources and Emiratization
- Renaming the Ministry of Social Affairs as the Ministry of Community Development
- Renaming the Ministry of Culture as the Ministry of Culture and Knowledge Development; mandating the renamed ministry to focus on content and protection of the Arabic language and the development of knowledge
- Renaming the Ministry of Environment and Water as the Ministry of Climate Change and Environment

- Attaching the National Council for Tourism & Antiquities to the Ministry of Economy
- Introducing the post of Minister of State for Tolerance to establish tolerance as a fundamental value of U.A.E. society
- Establishing the U.A.E. Council of Scientists as an advisory body, which will include leading researchers and academics; mandating the Council to review national policy for science, technology, and innovation to develop a new generation of scientists
- Renaming the Ministry of Cabinet Affairs as the Ministry of Cabinet Affairs and Future; tasking the renamed ministry with devising future strategies
- Establishing a Council of Youth to be chaired by a woman Minister of State for Youth whose age is no more than 22 years; giving the council an elite group of young men and women to serve as advisors to the government
- Expanding the role of the Ministry of Foreign Affairs to include supervising the U.A.E.'s foreign aid, with two Ministers of State overseeing foreign aid

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

Federal System's Civil Courts

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

The civil courts have exclusive jurisdiction over civil, commercial, banking, insurance, property, labor, and maritime matters. The Court of First Instance hears claims with a value not exceeding AED 100,000 sitting with a single

judge. Claims of more than AED 100,000 (including claims for an undetermined amount) are heard by a panel of three judges. Judgments can be appealed unless the amount in dispute is less than AED 20,000.

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

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

The Constitution of the U.A.E. provides that each emirate can decide whether to use the federal (union) courts or set up its own judicial system, as have the Emirates of Abu Dhabi, Dubai, and Ras Al Khaimah. Under the Constitution, only a small number of criminal matters are specifically reserved to the federal courts, so in Abu Dhabi, Dubai, and Ras Al Khaimah the federal courts only have jurisdiction over those criminal matters. In Sharjah, all matters are heard by the federal courts except for family and criminal matters (other than those reserved to the federal courts), which are heard by local Shariah courts. Nevertheless, a new regulation has recently been approved that aims to unify the procedures in all civil courts of the U.A.E. The new regulation has been introduced in line with U.A.E. Vision 2021 in order to help facilitate efforts among federal and local authorities by providing flexibility in implementing court decisions across the U.A.E.

Arbitration in the U.A.E.

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

from any other member state (such as the U.S.) became directly enforceable in the U.A.E.

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

On February 27, 2018, the U.A.E. Federal National Council approved Federal Law No. 6 of 2019, repealing the previous provisions on arbitration contained in Articles 203 to 218 of the Federal Civil Procedural Law. This standalone legislation is only applicable to mainland U.A.E. and is based on the UNCITRAL Model Law with some regional variation, offering a more secure framework that promises to boost the U.A.E.'s international reputation, reassuring investors and strengthening the judicial system by providing individuals with the opportunity to appoint their own arbitrator, their own venue, and the law that is applicable to their transaction.

In the U.A.E., an arbitration agreement must be evidenced in writing. Arbitration proceedings are generally commenced by filing a request for arbitration with the competent arbitration institution or, in noninstitutional proceedings, by serving a notice of arbitration upon the prospective respondent. The award has to be rendered within six months from the date of the first hearing, though this can be extended by agreement of the parties.

Arbitration awards are final and binding and cannot be appealed. However, as in any country, an award may be challenged on grounds of procedural irregularity. In order to challenge an award, the award debtor has to commence ordinary court proceedings before a competent U.A.E. court of first instance, whose judgment on the challenge may subsequently be appealed to the Court of Appeal and Court of Cassation.

In contrast with the wider U.A.E., the DIFC and ADGM free zones have their own arbitration law, both of which are comprehensive and based on the widely used UNCITRAL Model Law.

International Organizations and Treaties

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





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U.S.-U.A.E. Economic Relationship

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

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

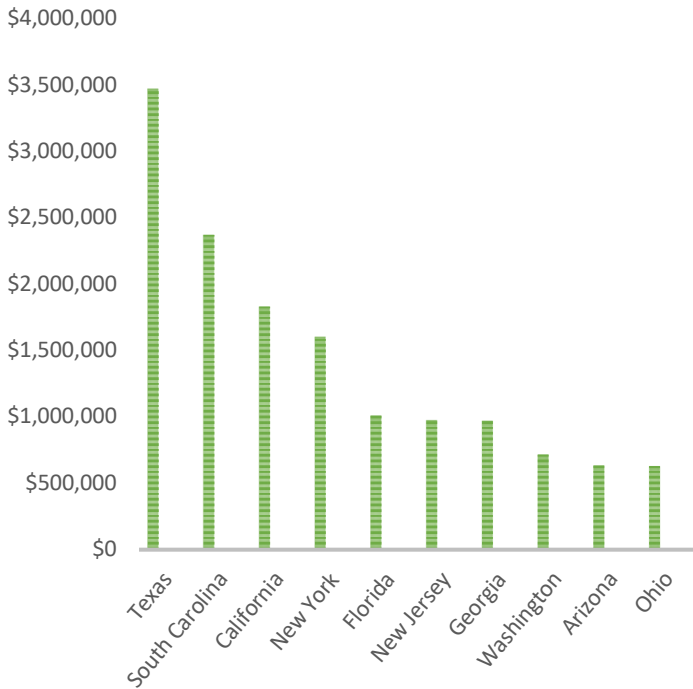
In 2012, the U.A.E. and the U.S. partnered to form an Economic Policy Dialogue (EPD) to serve as an institutional platform for initiating bilateral policy dialogues and resolving potential disputes. Formed at the behest and with the cooperation of the U.S.-U.A.E. Business Council, the EPD is intended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

High-Value Trade

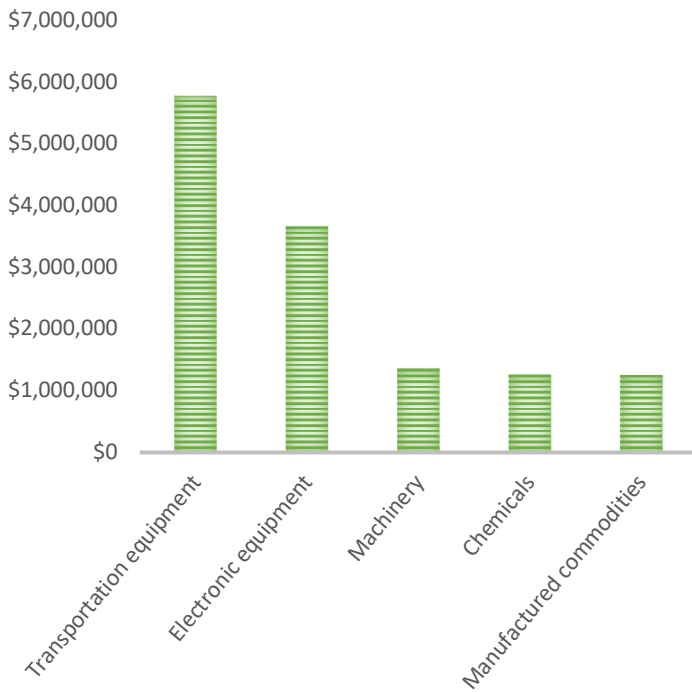
The volume of U.S. exports to the U.A.E. in recent years has grown dramatically. This growth is likely to continue and reflects the U.A.E.'s increasingly diversified economy and leadership as a modernizing influence in the Arab world. As a result, in 2019, the U.A.E. represented America's single largest export market in the Middle East for the 11th consecutive year, receiving more than \$20.03 billion in U.S. exports.

That same year, the U.S. and U.A.E. shared \$24.4 billion in overall trade. Moreover, the U.A.E. had trade relations with every state in the U.S., as well as the District of Columbia, Puerto Rico, and the U.S. Virgin Islands.

THE TOP 10 U.S. STATES EXPORTING TO THE U.A.E. IN 2019



THE TOP 5 U.S. EXPORTS TO THE U.A.E. IN 2019



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*Terms and Condition Apply

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High-Value Investment

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

According to Select USA, the U.S. government-wide program led by the U.S. Department of Commerce, the total stock of FDI from the United Arab Emirates in the United States stood at \$26.7 billion in December 2019. Meanwhile, the total stock of FDI from the United States to the U.A.E. amounted to \$17.3 billion.

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

1. Financial Services
2. Transportation
3. Consumer Products
4. Aerospace
5. Food and Beverages
6. Real Estate

In the last several years, Abu Dhabi's Mubadala Investment Company has embarked on a multibillion-dollar spending plan to expand its investments in U.S. technology companies. In October 2017, Mubadala opened an office in San Francisco to manage a \$15 billion commitment to SoftBank Group's Vision Fund.

As of December 2019, Mubadala's Deputy CEO His Excellency Waleed Al Muhairi remarked that Mubadala has invested \$100 billion in the United States, more than 40% of its roughly \$240 billion portfolio. These investments include Mubadala's ownership of 100% of GLOBALFOUNDRIES and 50% of the Viceroy Hotel Group.

Mubadala is not alone among U.A.E. companies in its U.S. investments. For instance, ADIA has invested heavily in U.S. real estate, DP World has invested in the redevelopment of Las Vegas, and Emirati company TAQA has invested in U.S. power projects.

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

U.A.E. as Responsible Global Energy Player

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

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

In March 2017, U.A.E. Energy Minister His Excellency Suhail Al-Mazrouei said that the U.A.E. plans to invest no less than \$163 billion in clean power by 2050.

Foreign Account Tax Compliance Act (FATCA) Agreement

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

In the U.A.E., FATCA legislation was implemented on July 1, 2014 and FFIs must now follow up with processing the proper documentation and implement the updated systems of accountability on an annual basis for new or preexisting accounts. The U.A.E. has set up intergovernmental

agreements (IGAs) with the U.S. Treasury that allow for compliance and reporting without violating local laws.

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

U.S. Department of the Treasury

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

Central Bank of the U.A.E.

https://www.centralbank.ae/sites/default/files/2018-09/UAE_FATCA_GUIDELINES_NOTES.pdf

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Business Etiquette in the U.A.E.

Meeting & Greeting

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

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

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

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

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

Do not be surprised if your hand is held while you are led somewhere. Holding hands among men is common.

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

Special respect is paid to older people in many circumstances. This can include standing when older people enter a room, greeting older people first, standing when speaking to one's elders, and serving older people first at a meal.

In terms of gift giving, something personal can be a very meaningful touch. It would be appropriate, although not expected, to present a small token or gift to an individual to whom one is being introduced, for example a book

one has written or very much enjoys, a special company memento, or something related to one's background or hobbies. However, it is not advisable to give a pen or a clock just for the sake of providing a gift. Very senior leaders may or may not provide a gift, although it would not be required for one to provide a gift in return.

Gender and Attire

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

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

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

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

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

Business is Personal

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

Initial meetings are all about relationship and trust building, as well as establishing compatibility. One should engage in conversation and try to get to know the person with whom one is doing business.

Age, money, and family connections are all determining factors of a person's status. It is therefore not uncommon to find many members of one family working for the same company.

In conversation, it is always good to ask about the health and well-being of a counterpart's family. How many children? (Do not ask how many wives)

What are the children doing? Where have they studied or are they about to study? Taking interest in a counterpart's family is an important way of building early trust and connection.

Meetings and Negotiations

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

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

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

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

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

Dealing with Authorities

Etiquette and sensitivity to people's culture is essential in dealing with the local authorities, which are mostly managed and operated by Emiratis. Understanding the unwritten rule of establishing a relationship of respect and trust with a local government may also prove important and helpful when dealing with the authorities. A successful business interaction is founded on regular personal interaction and developed through face-to-face meetings.

The Ever-Evolving System

Perhaps the most notable aspect of the legal and regulatory landscape of the U.A.E. is the move toward modernizing and improving the business environment. Investors have to keep up with the regular, and often swiftly implemented, changes to rules and processes as the U.A.E. moves far ahead with the times to create new opportunities for foreign investors. It is therefore recommended to stay acquainted with the U.A.E.'s laws to ensure smooth flow of business activities. For foreign investors that do not reside in the U.A.E. it is advisable to employ a public relations officer, the eyes and ears on the ground that manages all activities related to governmental documents and paperwork, including visas, labor cards, company license applications, and documents.

Working Hours

The work week is Sunday through Thursday.

The official weekend in the U.A.E. is Friday and Saturday. All local authorities and most private companies are closed on both days.

The usual working hours for a government office is from 7:30 a.m. to 3:00 p.m. During the Holy Month of Ramadan, working hours are reduced by two to three hours.

Official Language

While there are no language barriers and English is fluently spoken by most in the U.A.E., the official language is Arabic and is endorsed by law at all government departments. In the event of any discrepancies between Arabic and English in the context of a contract or piece of legislation, the Arabic shall prevail.

Common Courtesy

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

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

Useful Expressions

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

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

Goodbye: Ma'a salamaa

Please: Min Fadlek

Thank you: Shukran

God willing (a common response when agreeing on next steps or a particular course of action): Inshallah

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e-mail: businesscenter@dubaisouth.ae

DUBAISOUTH.AE



Key Contacts

U.S. Government Contacts in the U.A.E.

Regional Senior Commercial Officer: Thomas Bruns
U.S. Embassy in Abu Dhabi, Commercial Section
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Tel: +971.2.414.2665
Email: thomas.bruns@trade.gov

Commercial Attaché: Rachel Duran
U.S. Embassy in Abu Dhabi, Commercial Section
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Tel: +971.2.414.2530 Fax: +971.2.414.2228
Email: rachel.duran@trade.gov

Principal Commercial Officer: Shakir Farsakh
U.S. Consulate General in Dubai, Commercial Section
P.O. Box 121777, Dubai, U.A.E.
Tel: +971.4.309.4963 Fax: +971.4.309.4841
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U.S. Government Contacts in Washington, DC

U.A.E. Desk Officer: James Cramer
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U.S. and Foreign Commercial Service
International Trade Administration
14th St. & Constitution Avenue, NW
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Email: James.Cramer@trade.gov

U.A.E. Desk Officer: Sara Cady
U.S. Department of State
Bureau of Near Eastern Affairs
Office of Arabian Peninsula Affairs
2201 C St. NW
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U.A.E. Government Contacts in the United States

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Washington, DC 20008
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Consul General of the U.A.E. in New York: His Excellency Abdalla Shaheen
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U.A.E. Trade Associations/Chambers of Commerce

Federation of U.A.E. Chambers of Commerce & Industry
P.O. Box 3014, Abu Dhabi, U.A.E.
Tel: +971.2.621.4144 Fax: +971.2.633.9210
Email: info@fcciuae.ae
Website: www.fcciuae.ae

Abu Dhabi Chamber of Commerce and Industry
P.O. Box 662, Abu Dhabi, U.A.E.

Tel: +971.2.621.4000 Fax: +971.2.621.5867
Email: contact.us@adcci.gov.ae
Website: www.abudhabichamber.ae

Dubai Chamber of Commerce & Industry
P.O. Box 1457, Dubai, U.A.E.
Tel: +971.4.228.0000 Fax: +971.4.202.8888
Email: customercare@dubaichamber.com
Website: www.dubaichamber.com

Sharjah Chamber of Commerce & Industry
P.O. Box 580, Sharjah, U.A.E.
Tel: +971.6.530.2222 Fax: +971.6.530.2226
Email: scci@sharjah.gov.ae
Website: www.sharjah.gov.ae

Ajman Chamber of Commerce & Industry
P.O. Box 662, Ajman, U.A.E.
Tel: +971.600.595.959 Fax: +971.6.747.1222
Email: info@ajmanchamber.ae
Website: www.ajmanchamber.ae/en

Fujairah Chamber of Commerce and Industry
P.O. Box 738, Fujairah, U.A.E.
Tel: +971.9.223.0000 Fax: +971.9.222.1464
Email: chamber@fujcci.ae
Website: www.fujcci.ae

Ras Al Khaimah Chamber of Commerce and Industry
P.O. Box 87, Ras Al Khaimah, U.A.E.
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Website: www.rakchamber.ae

Umm Al Quwain Chamber of Commerce & Industry
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Email: uaqcci1@eim.ae
Website: www.uaqchamber.ae

Important U.A.E. Federal Ministries and Institutions

Ministry of Defense

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Tel: +971.2.446.1300 Fax: +971.2.446.3286
P.O. Box 2838, Dubai, U.A.E.
Tel: +971.4.353.2330 Fax: +971.4.353.1974
Website: www.mod.gov.ae

The Minister of Defense: H.H. Sheikh Mohammed Bin Rashid Al Maktoum
(also Vice President and Prime Minister of the U.A.E. and Ruler of Dubai)

The Minister of State for Defense Affairs: H.E. Mohammed Bin Ahmad Al Bawardi

Ministry of Finance
P.O. Box 433, Abu Dhabi, U.A.E.
Tel: +971.2.698.7500 Fax: +971.2.698.7414 P.O. Box 1565, Dubai, U.A.E.
Tel: +971.2.698.7500 Fax: +971.4.393.9724
Website: www.mof.gov.ae/en

The Minister: H.H. Sheikh Hamdan Bin Rashid Al Maktoum (also the Deputy Ruler of Dubai)

Ministry of Interior
P.O. Box 398, Abu Dhabi, U.A.E.
Tel: +971.2.441.4666 Fax: +971.2.441.4938
Website: www.moi.gov.ae/en

The Minister: H.H. Lt. General Sheikh Saif Bin Zayed Al Nahyan (also a Deputy Prime Minister of the U.A.E.)

Ministry of Presidential Affairs
P.O. Box 280, Abu Dhabi, U.A.E.
Tel: +971.2.622.2221 Fax: +971.2.622.2228

The Minister: H.H. Sheikh Mansour Bin Zayed Al Nahyan (also a Deputy Prime Minister of the U.A.E.)

Ministry of Education
Al Nahda Rd, Near Al Qusais Metro Station
Dubai, U.A.E.
Tel: +971.800.5.1115
Website: www.moe.gov.ae/en

The Minister of Education: H.E. Hussain Bin Ibrahim Al Hammadi

The Minister of State for Public Education: H.E. Jameela Al Muhairi

The Minister of State for Higher Education: H.E. Dr. Ahmad bin Abdullah Belhoul Al Falasi

Ministry of Foreign Affairs and International Cooperation

P.O. Box 1, Abu Dhabi, U.A.E.

Tel: +971.2.444.4488

Website: www.mofaic.gov.ae/en

Foreign Minister: H.H. Sheikh Abdullah Bin Zayed Al Nahyan

The Minister of State for Foreign Affairs: Dr. Mohammed Anwar Gargash

Ministry of Infrastructure Development

Al Qusais 1, Dubai, U.A.E.

Tel: +971.4.261.0001 Fax: +971.4.212.5544

Near The Emirates Center for Strategic Studies and Research-Dusit Thani Hotel, Abu Dhabi, U.A.E.

Tel: +971-2-626-0606 Fax: +971-2-626-0026

Website: www.moid.gov.ae

The Minister: H.E. Dr. Abdullah Bin Mohammed Belhaif Al Nuaimi

Ministry of Economy

P.O. Box 901, Abu Dhabi, U.A.E.

Tel: +971.2.613.1111 Fax: +971.2.626.0000

P.O. Box 3625, Dubai, U.A.E.

Tel: +971.4.314.1555 Fax: +971.4.358.1811

Website: <https://services.economy.ae/m/Pages/Home.aspx>

The Minister: H.E. Sultan Bin Saeed Al Mansouri

Ministry of Justice

P.O. Box 260, Abu Dhabi, U.A.E.

Tel: +971.2.692.1000 Fax: +971.2.681.0680

P.O. Box 1682, Dubai, U.A.E.

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The Minister: H.E. Suhail Bin Mohammed Faraj Al Mazrouei

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The Minister: H.E. Nasser bin Thani Al Hamli

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The Minister: H.E. Mohammed Abdullah Al Gergawi

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The Minister: H.E. Abdulrahman Bin Mohamed Al Owais

Ministry of Health and Prevention (MOHAP)
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The Minister: H.E. Abdul Rahman Mohammed Nassir Al Owais

Ministry of Climate Change & Environment
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Tel: +971.2.444.4747 Fax: +971.2.449.0444
Email: adarchieive@moccae.gov.ae
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The Minister: H.E. Dr. Thani Al Zeyoudi

Ministry of Culture & Knowledge Development
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The Minister: H.E. Noura Bint Mohammed Al Kaabi

Minister of State for Food Security: H.E. Mariam Bint Mohammed Saeed
Hareb Al Mehairi

Minister of State for Advanced Sciences: H.E. Sarah bint Yousif Al Amiri

Minister of State for Artificial Intelligence: H.E. Omar Sultan Al Omar
Website: www.ai.gov.ae

Minister of State for Tolerance: The Minister: H.E. Sheikh Nahyan Bin
Mubarak Al Nahyan
Website: www.government.ae/en/about-the-uae/culture/tolerance/tolerance-initiatives

Ministry of State for Happiness
Website: <https://government.ae/en/about-the-uae/the-uae-government/government-of-future/happiness>
The Minister of State for Happiness: H.E. Ohood bint Khalfan Al Roumi

Federal Youth Authority
Website: <https://councils.youth.gov.ae/en>
The Minister of State for Youth Affairs: H.E. Shamma Bint Sohail Al
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Important Government Authorities in Abu Dhabi

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Abu Dhabi Agriculture and Food Safety Authority
P.O. Box 52150, Abu Dhabi, U.A.E.
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Website: www.adafsa.gov.ae

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Abu Dhabi Digital Authority
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Website: www.adda.gov.ae

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Website: www.addc.ae

Abu Dhabi Farmers Services Centre (ADFSC)
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Abu Dhabi Fund for Development (ADFD)
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Website: www.adfd.ae

Abu Dhabi General Services (Musanada)
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Email: info@admcc.ae

Abu Dhabi National Exhibitions Company (ADNEC)
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Website: www.adnec.ae

Abu Dhabi National Oil Company (ADNOC)
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Website: www.adnoc.ae

Abu Dhabi Ports
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Email: customerservice@adports.ae
Website: <https://www.adports.ae/>

Abu Dhabi Quality and Conformity Council (QCC)

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Fax: +971.2.406.6677

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Website: www.qcc.abudhabi.ae

Abu Dhabi Retirement Pensions & Benefits Fund (ADRPBF)

P.O. Box 3122, Abu Dhabi, U.A.E.

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Email: CustomerService@pension.gov.ae

Website: www.pension.gov.ae

Abu Dhabi Securities Exchange (ADX)

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Email: info@adx.ae

Website: www.adx.ae

Abu Dhabi Sewerage Services Company (ADSSC)

P.O. Box 108801, Abu Dhabi, U.A.E.

Tel: +971.2.818.0000 Fax: +971.2.818.0011

Email: care@adssc.ae

Website: www.adssc.ae

Abu Dhabi Sports Council (ADSC)

P.O. Box 127722, Abu Dhabi, U.A.E.

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Email: info@adsc.abudhabi.ae

Website: www.adsc.ae

Abu Dhabi Vocational Education and Training Institute (ADVETI)

P.O. Box 95005, Abu Dhabi, U.A.E.

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Email: adveti.info@adveti.ac.ae

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Website: www.adwec.ae

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Email: customercare@aadc.ae
Website: www.aadc.ae

Critical Infrastructure & Coastal Protection Authority (CICPA)
P.O. Box 62220, Abu Dhabi, U.A.E.
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Crown Prince Court (CPC)
P.O. Box 124, Abu Dhabi, U.A.E.
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Website: www.cpc.gov.ae

Department of Culture and Tourism – Abu Dhabi
P.O. Box 94000, Abu Dhabi, U.A.E.
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Email: info@tcaabudhabi.ae
Website: www.tcaabudhabi.ae

Department of Finance (DOF)
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Tel: +971.2.810.1000 Fax: +971.2.810.1999
Email: mail@dof.abudhabi.ae
Website: <https://dof.abudhabi.ae/en>

Department of Health – Abu Dhabi
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Email: healthcenter@haad.ae
Website: www.haad.ae

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Department of Municipal Affairs - Western Region Municipality (WRM)
P.O. Box 50012, Abu Dhabi, U.A.E.
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Website: www.dmat.abudhabi.ae

Department of Transport (DOT)
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Department of Urban Planning and Municipalities
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Emirates Driving Company (EDC)
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Emirates Foundation (EF)
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Website: www.emiratesfoundation.ae

Emirates Heritage Club (EHC)
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Emirates Nuclear Energy Corporation (ENEC)
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Emirates Telecommunications Corporation (Etisalat)
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Email: gov-communication@fta.gov.ae

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General Authority of Islamic Affairs & Endowment (GAIAE)

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Abu Dhabi (GDRFA)

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Red Crescent Authority (RCA)
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Website: www.rcuae.ae

Regulation and Supervision Bureau (The Bureau)
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Website: www.rsb.gov.ae

Ruler's Representative Court - Eastern Region (RRCER)
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Website: www.erd.ae

Ruler's Representative Court of the Western Region (RRCWR)
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Email: dewan@rrcwr.gov.ae
Website: www.wrd.abudhabi.ae

Securities and Commodities Authority (SCA)
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Space Reconnaissance Center (SRC)
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Website: www.falconugs.ae

Statistics Centre - Abu Dhabi (SCAD)
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Website: www.scad.ae

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Supreme Petroleum Council (SPC)
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Dubai

Department of Tourism and Commerce Marketing

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Tel: +971.4.282.1111/+971.600.55.5559 Fax: +971.4.282.1131

Email: info@visitdubai.ae

Website: www.visitdubai.com

Dubai Airports

P. O. Box: 5252, Dubai, U.A.E.

Tel: +971 4 2245555

Email: customer.care@dubaiairports.ae

Website: www.dubaiairports.ae

Dubai Airport Free Zone

P.O. Box 491, Dubai, U.A.E.

Tel: +971.4.2995555 Fax: +971.4.299.5500

Email: sales@dafz.ae

Website: www.dafz.ae

Dubai Broadcast Media Zone

P.O. Box 37576, Dubai, U.A.E.

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Email: imran@broadcastme.tv

Website: www.broadcastmediazone.com

Dubai Civil Aviation Authority

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Website: www.dcaa.gov.ae

Dubai Corporation for Ambulance Services
P.O. Box: 99117, Dubai, U.A.E.
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Website: www.ambulance.gov.ae

Dubai Department of Economic Development
P.O. Box 13223, Dubai, U.A.E.
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Dubai Electricity & Water Authority
P.O. Box 564, Dubai, U.A.E.
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Email: customercare@dewa.gov.ae
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Dubai Export Development Corp.
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Dubai Internet City
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Website: www.pcfc.ae

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Email: amer@dnrd.ae

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Gold & Diamond Park

P.O. Box 37370, Dubai, U.A.E.

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The General Directorate of Civil Defense

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Sharjah Department of Seaports & Customs
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Sharjah Electricity & Water Authority
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Umm Al Quwain

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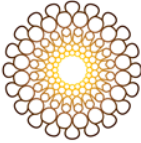
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EMBASSY OF THE
UNITED ARAB EMIRATES
TRADE & COMMERCIAL OFFICE
WASHINGTON, DC



إكسبو 2020
دبي، الإمارات العربية المتحدة
DUBAI, UNITED ARAB EMIRATES

الأمانة العامة للمجلس التنفيذي
GENERAL SECRETARIAT OF THE
EXECUTIVE COUNCIL



**U.S.
COMMERCIAL
SERVICE**

United States of America
Department of Commerce

Further Resources

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

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

The U.S.-U.A.E. Business Council is a nonprofit business advocacy organization committed to increasing investment, trade, and job creation between the United States and the United Arab Emirates.

Website: www.usuaebusiness.org

Email: news@usuaebusiness.org

Telephone: +1.202.863.7285

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

-World Bank Group:

www.doingbusiness.org/data/exploreeconomies/united-arab-emirates/

-Transparency International:

www.transparency.org/cpi2019

-The Official Portal of the U.A.E. Government

<https://government.ae/en#/>

FATCA

-U.S. Department of the Treasury:

<https://home.treasury.gov/policy-issues/tax-policy>

-U.A.E. Central Bank: <https://www.centralbank.ae/en>

Drivers of the U.A.E. Economy

-Dubai Strategic Plan 2021: www.dubaiplan2021.ae/en/

-Vision 2021: <https://www.vision2021.ae/en/home>

-U.A.E. Ministry of Cabinet Affairs and Future:

<https://www.mocaf.gov.ae/en/home>

-Visit Abu Dhabi: www.visitabudhabi.ae

-Visit Dubai: www.visitdubai.com

-Expo 2020 Dubai: www.expo2020dubai.ae

U.A.E. Government

-U.A.E. Cabinet: <https://uaecabinet.ae/en>

-Government.ae: <https://government.ae/en#/>



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