



List of the Top 20 laws that a Business in the United Arab Emirates should proactively follow

A. Federal laws

1. **CCL** (Commercial Company Law)
Federal Law No 32 of 2021 on Commercial Companies, as amended
2. **CPC** (Civil Procedures Law)
Federal Law No 42 of 2022 on Civil Procedure, as amended
3. **CrPC** (Criminal Procedures Law)
Law No 38 of 2022 Promulgating the Criminal Procedures Law, as amended
4. **AML** (Anti Money Laundering Law)
Law No 20 of 2018 on Anti-Money Laundering and Combating the Financing of Terrorism and Financing of Illegal Organisations, as amended
5. **UBO** (Ultimate Beneficial Owner)
Cabinet Decision No 20 of 2018, as amended
6. Immigration law
Law No 17 of 2017, as amended
7. Health insurance
Law No 11 of 2013, as amended

B. Jurisdiction / entity specific laws

8. Licensed activity
Internal regulations of the respective authorities under which the entity is formed
9. Board resolutions
Where entity has more than one shareholder and as per the MoA / AoA of the entity
10. Other provisions of the internal regulations
 - CSR (Corporate Social Responsibility)
 - General insurance of property & people
 - Exposure to administrative penalties

C. Laws applicable selectively

11. Traffic law (if owning vehicles)
Law No 21 of 1995 on Traffic, as amended
12. Labour law
Law No 33 of 2021 Regarding the Regulation of Employment Relationships, as amended, read with Law No 47 of 2021 or Law No 2 of 2025
13. **WPS** (Wages Protection System)
Ministerial Resolution No 43 of 2022
14. Job Loss Insurance
Law No 13 of 2022 Concerning Unemployment Insurance Scheme, as amended
15. Localisation
Ministerial Resolution No 455 of 2023 for Emaratisation Targets

D. Tax laws

16. **CT** (Corporate Tax)
Law No 47 of 2022 on the Taxation of Corporations and Businesses, as amended
17. **VAT** (Value Added Tax)
Law No 8 of 2017, as amended
18. Excise Duty
Law No 7 of 2017, as amended
19. Customs Duty
Law No 19 of 2002, as amended
20. Other local & international tax laws
 - Pillar II Taxation
 - Transfer Pricing (arms length pricing in adherence to the principle set forth in Article 9 of the OECD Model Tax Convention)
 - ESR (Economic Substance Regulation)