

UAE SPECIAL ECONOMIC ZONES (SEZS) INVESTOR GUIDE

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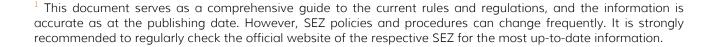
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Introduction

The United Arab Emirates (UAE) has rapidly emerged as a global business hub due to its strategic location, world-class infrastructure, diverse economy, and investor-friendly policies. The UAE has a highly diversified economy, with a range of sectors, including tourism, logistics, finance, and technology, contributing significantly to the country's ongoing growth and innovation.

A major contributor to the UAE's economic success is its network of Special Economic Zones (SEZs). These zones are designed to boost economic activity by providing a conducive environment for trade, investment, and industry-specific development.

The UAE-India CEPA Council (UICC) has developed this comprehensive guide to support Indian investors considering the establishment of their operations in a UAE SEZ. In outlining over 40 of the UAE's unique SEZs, the UICC is confident Indian investors will be able to find an SEZ that best suits their business needs.



What is a SEZ?

Broadly, a SEZ is a geographically designated area within a country that is set aside for targeted economic activities. These zones are supported through special arrangements, which may include laws and systems that often differ from those that apply in the rest of a country. The primary purpose of SEZs is to promote economic activities by providing world-class infrastructure, effective regulation, property rights, and business-friendly services.

The first modern SEZs appeared in the late 1950s in industrial countries. Since then, many countries have set up SEZs to attract foreign capital and stimulate economic growth. However, the definition and regulations of an SEZ can vary by country.

For the UAE, SEZs have played a central role in the country's ongoing economic development. The UAE's first SEZ, the Jebel Ali Free Zone (JAFZA), was established in 1985. The success of JAFZA led to the replication of the SEZ model across other Emirates within the country, with each designated area tailored to cater to specific industries. Dubai's expansive free zone system is considered a model for regional and global SEZs.

Among the key attractions for international businesses establishing operations in the UAE's SEZs, include:

- 1. **100 percent Foreign Ownership:** These zones enable 100 percent foreign ownership for companies, making them an attractive licencing option for global investors.
- 2. Tax Incentives: Many UAE SEZs provide tax exemptions or reduced tax rates, enhancing cost efficiency and profitability for businesses. This includes eliminating import and export duties, which supports businesses in saving costs, maintaining competitive pricing in the global market, and enhancing their overall competitiveness and profitability.



- 3. World-Class Infrastructure: UAE SEZs offer world-class infrastructure, including office spaces, manufacturing facilities, logistics, and utilities, enabling businesses to start operations quickly.
- 4. **Easy Access to Markets:** A unique offering is easy access to more than two billion consumers in multiple markets located within a four-hour flight of the UAE.
- 5. **Simplified Administrative Procedures:** Company registration in a UAE SEZ is easier, simpler, and faster.
- 6. Sector-Specific Zones: The UAE has over 40 SEZs catering to specialised sectors, including trade, industry, energy and renewable energy, exports and re-exports, media and communications, metals and commodities, finance, healthcare, and Information and Communications Technology (ICT).

These benefits collectively create a conducive environment for businesses, fostering economic growth, and attracting foreign investment.



Mainland vs SEZ

The UAE offers international businesses the ability to establish their operations on the mainland (onshore) or in SEZs. A brief comparison of both is provided in the table below.

Features	Mainland	Free Zone
Scope of Business	A business incorporated in the mainland is allowed to conduct its business anywhere. This means that they can operate their business both inside and outside of the UAE.	There are certain restrictions placed upon the activities that companies incorporated in SEZs can undertake in other mainland and SEZ jurisdictions. ²
Business Ownership	Full ownership is allowed in the UAE mainland, except for certain sectors. ³	The UAE Government allows for complete ownership, without the need of a local sponsor.
Capital Requirement	The capital requirement of the mainland is determined by the company's legal structure. For example, there is no minimum capital requirement for a Limited Liability Company.	The capital requirement is determined by the SEZ in which the company is formed.
Business Setup Approvals	Approval from different government bodies, like the Department of Economic Development, Emirate- level Municipalities, and the Ministry of Labour is a prerequisite for a company set up in the UAE mainland.	Each SEZ in the UAE has its own rules and regulations for a company setup. There are no external or government body approvals required for company setup in a UAE SEZ.
Company Audit	Company audit is mandatory for the UAE mainland.	The financial audit report requirement depends on the

² UAE SEZs offer companies the options of particular licence categories such as industrial, commercial, and professional to undertake their respective business activities. The industrial licence covers manufacturing and assembling sectors, the commercial licence includes all trading activities, while the professional licence covers service sectors. Special dual licencing allows companies operating in specific SEZs to extend their presence to the mainland without the hassle of leasing additional office space or partnering with a local shareholder.

³ While the UAE has made significant changes to its laws to allow 100 percent foreign ownership in many sectors, there are still some sectors where full foreign ownership is not permitted. Some of these sectors, include: oil exploration and production; security and military services; banking, finance, and insurance; water and electricity provision; fishing and related services; and postal and telecom services; among others.

		jurisdiction of the SEZ. Certain jurisdictions have exempted audit preparation. However, the Free Zone Establishment (FZE) and Free Zone Company (FZCO) entities must prepare year-end audit reports.
Office Space	For a company in the UAE mainland, certain Emirates, including Abu Dhabi, require companies to establish a physical office space.	There are no obligations for offices in SEZs. They can be formed inside or outside the premises. UAE SEZs also permit virtual offices.
Duty and VAT	Zero to five per cent duty on imported goods. Duty exemption is allowed for raw materials. Five per cent VAT on imported goods.	No duty taxes and no VAT (for designated SEZs).
Corporate Tax	A nine per cent corporate tax applies to taxable income above AED 375,000.	"Qualifying Income" activities are eligible for zero corporate tax. However, companies undertaking excluded activities are required to pay nine per cent corporate tax introduced from June 2023. ⁴
Visa Eligibility	The mainland UAE has no restrictions for visa eligibility. The number of visas issued depends on the size of the office or working space.	SEZs in the UAE have some restrictions on the number of visas that can be issued, which varies by jurisdiction and size of office and work space.

⁴ "Corporate Tax Guide for Free Zone Persons" is the latest in a series of guidance materials published by the Federal Tax Authority (FTA) since the UAE's Federal Corporate Tax laws came into effect in 2023. A "Qualifying Free Zone Person" (QFZP) is a SEZ business that meets substance, reporting, and other requirements to be eligible for the zero per cent rate on "Qualifying Income" streams like manufacturing, trading, and services. For income that is not considered qualifying, the nine percent corporate tax rate applies. This includes income from excluded activities, domestic permanent establishments, and certain non-qualifying intellectual property.

Advantages of Starting a Business in a SEZ

SEZs offer a range of benefits to businesses, making them an attractive option for both local and foreign investors. UAE SEZs can help in reducing costs, streamlining operations, and facilitating access to growing markets. The top benefits of setting up a business in UAE SEZs, include:

Tax Benefits

Companies established in SEZs enjoy a range of tax exemptions on corporate and personal income taxes, import and export duties, and other levies. This significant tax relief allows businesses to allocate more resources towards growth and expansion.

100% Foreign Ownership

Unlike mainland companies, which require a local sponsor or partner in a certain range of sectors, businesses in UAE SEZs can be fully owned by foreign investors. This ownership structure provides greater control and flexibility over business operations.

Access to Global Markets

Strategically connected by land, air, and sea, these zones facilitate large-scale import and export operations. The UAE's prime location ensures direct links to Europe, the Middle East, Africa, and Asia, making it highly advantageous for international trade.

Additional Benefits

Some additional advantages of setting up a business in the UAE SEZ include:

- Lower freight charges
- o Flexibility of 24/7 operations
- o Up to three-year UAE residence visa
- No restrictions on hiring expatriates
- o Availability of freehold offices for lease or sale
- o 100 percent free funds transfer, with no foreign exchange controls



Special Economic Zones in the UAE

Abu Dhabi

Abu Dhabi Global Market (ADGM)

Established in October 2015, ADGM is an international financial centre located on Al Maryah Island. ADGM operates under a common law framework, providing a secure and business-friendly environment for financial and commercial activities. It is divided into four independent authorities: the Registration Authority, Financial Services Regulatory Authority, ADGM Courts, and ADGM Authority, which ensure robust regulatory and legal standards. ADGM has become a leading hub for business and finance, attracting global institutions and fostering innovation in the financial sector.



Key Benefits

- International financial centre.
- Independent legal framework.
- Flexible office solutions.
- Global connectivity.

Sectors	Permitted Company Type	Types of Licences	Website
 Banking Wealth and Asset Management Capital Markets Fintech Professional Services Family Businesses Startups Retail Digital Assets Corporate Headquarters Corporate Treasury Tech Startups 	 Private Company Limited by Shares Branch of a Foreign Company Limited Liability Partnership Designated Limited Partnership General Partnership Limited Partnership Limited Partnership Public Company Limited by Shares Foundation Protected Cell Company Investment Vehicles Special Purpose Vehicles 	 Financial Services Non-Financial Commercial Professional Retail Tech Start-up SPV Foundation Freelance 	https://www. adgm.com/

Khalifa Economic Zone Abu Dhabi (KEZAD)

KEZAD was launched on 19 September 2022 as a strategic industrial and logistics hub. Located adjacent to Khalifa Port, KEZAD offers world-class infrastructure, seamless connectivity, and easy access to regional and international markets. It supports various industries, including aluminium, steel, and logistics, contributing significantly to Abu Dhabi's economic diversification strategy. KEZAD's integrated services and incentives attract multinational corporations and SMEs.

Key Benefits

- Strategic location near Khalifa Port.
- Integrated transportation network.
- Flexible plot sizes.
- Full repatriation of capital and profits.
- Customs exemptions.

Sectors	Permitted Company Type	Types of Licences	Website
 Automative Food Processing Life Sciences 	 Branch of a Foreign Company Branch of a 	 Trading or General Trading Service Industrial 	https://www.kezadgroup.com/
 Logistics Metals Polymers Speciality Chemicals 	 UAE Company Free Zone Company Free Zone Establishment 	 Dual license available for Free Zone Companies 	



Established in 2006, Masdar City is an innovative urban development project in Abu Dhabi. Designed to be one of the most sustainable cities in the world, it integrates renewable energy and eco-friendly technologies. The SEZ attracts not only companies operating in the renewable energy sector, but also other companies seeking to take advantage of its world-class and sustainable infrastructure.

Key Benefits

- Sustainable urban development.
- Research and innovation hub.
- Energy-efficient buildings.
- Global cleantech cluster.

Further Information

Sectors	Permitted Company Type	Types of Licences	Website
 Renewable Energy Clean Tech and IT Marketing and Events Human Resources Energy Healthcare Services Service Providers Property Development Regional HQ, Trading and Holding Companies Business and Data centres Oil and Gas Services Retail, Food, and Beverage 	 Branch of a Foreign Company Branch of a UAE Company Free Zone Limited Liability Company 	TradingServiceHealthcare	https://masdarcity.ae

Masdar 🍏

Tawazun Industrial Park (TIP)

Established in 2012, Tawazun Free Zone aims to support the UAE's burgeoning defence and security sector. Covering 2.8 square kilometres, the SEZ, as part of Tawazun Industrial Park offers advanced infrastructure and a business-friendly environment, attracting global defence and tech companies, while enhancing the UAE's industrial capabilities and economic diversification efforts.

Key Benefits

- Attracts global defence and technology companies.
- Proximity to key defence and security entities.
- Secure and controlled environment for sensitive operations.

Sectors	Permitted Company Type	Types of Licences	Website
• Military and Security	 Branch of a Foreign Company Limited Liability Companies Freelance Permits 	 Commercial Service Industrial Research and Development 	https://www.tip.ae



Twofour54

Founded in 2008, Twofour54 is Abu Dhabi's media and entertainment hub. It provides a supportive ecosystem for media companies, offering facilities, services, and incentives to boost creative production. Twofour54 hosts a variety of media entities, from film and television to digital media and gaming, fostering talent and content creation in the region.

Key Benefits

- Access to regional talent.
- Comprehensive support services.
- Collaboration opportunities.
- No import duties on media equipment.

Types of Permitted Company Type Sectors Licences Media • Branch of a Foreign • Trading Company Freelancer

https://www.twofour54.com/en/ • Branch of a UAE Company • Free Zone Limited Liability Company

Further Information



Website

Abu Dhabi Airport Free Zone (ADAFZ)

Established in 2012, ADAFZ provides an efficient business environment for aviation-related industries, logistics, and light manufacturing. Its strategic location and state-of-theart infrastructure attracts a wide range of businesses, enhancing Abu Dhabi's status as a global logistics and trade hub.

Key Benefits

- Logistics and warehousing facilities.
- Quick access to global markets.
- Advanced infrastructure.
- One-stop shop for services.

Sectors	Permitted Company Type	Types of Licences	Website
 Aviation, Aerospace, Aircraft Interiors and Airport Services Maintenance, Repair and Overhaul (MRO) Logistics, Transportation, Warehousing, Distribution, and Storage Marketing and Events Manufacturing, Technology and ICT Trading Service Provider Consultancy 	 Free Zone Limited Liability Company (Corporate) Free Zone Limited Liability Company (Natural) Branch of a Local or Foreign Company 	 Industrial Trading Service Retail 	https://www.adafz.ae/english/



Ajman

Ajman Free Zone (AFZ)

Established in 1988, AFZ is one of the oldest SEZs in the UAE. Located in the Emirate of Ajman, AFZ supports various industries, including manufacturing, trading, and services. With its strategic location near Ajman Port and proximity to Sharjah and Dubai, the Zone plays a significant role in the economic development of Ajman.

Features

- Cost-effective setup.
- Flexible office solutions.
- Easy access to global markets.

Further Information

Sectors

منطقة عجمان الحرة Ajman Free Zone

Website

 Trade Food and Beverage Automative Health and Beauty Construction Education Agriculture Oil and Gas Paper and Packaging Jewellery (Gold and Diamonds) Media Marine Textile Advanced Technology Sports Chemical Industry 	 Branch of a Foreign Company Branch of a UAE Company Free Zone Company Free Zone Establishment 	 Commercial Industrial/ manufacture Services Pioneers Freelancers E-Commerce Offshore 	https://afz.ae/en.html
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Types of

Licences

Permitted Company

Type

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Ajman Media City Free Zone (AMCFZ)

Launched in 2018, AMCFZ is dedicated to media and creative industries. It provides a cost-effective and flexible business environment for startups, freelancers, and established companies in media, digital marketing, and entertainment. With simplified setup processes and various licencing options, AMCFZ aims to attract global and regional media businesses, fostering innovation, and creativity in the sector.



Features

- Affordable licensing options.
- Modern office facilities.
- Simplified setup process.
- Networking opportunities.

Sectors	Permitted Company Type	Types of Licences	Website
• Media	 Free Zone Establishment/ Limited Liability Company Free Zone Company/Limited Liability Company 	 Commercial Industrial/Manufacturing Services E-Commerce Offshore 	https://www.amcfz.ae/en/



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Jebel Ali Free Zone Authority (JAFZA)

JAFZA is situated in Dubai and was established in 1985. Jebel Ali Port is known for being the world's largest manmade port. Over the years, JAFZA has expanded its range of industries from distribution to include manufacturing, trading, and services. It has become a key market that covers regions beyond the Middle East, with over 10,000 companies present within its jurisdiction.

Key Benefits

- Zero percent corporate tax for 50 years with renewable concession.
- Ability to mortgage premises.
- Onsite customs.

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Sectors	Permitted Company Type	Types of Licences	Website
 Logistics Food and Agriculture Manufacturing Machinery and Equipment Retail and E- commerce Petrochemicals Healthcare Distribution Automative and Spare Parts Electronics and Electrical FM CG 	 Free Zone Establishment Free Zone Company Public Listed Company Branch of a Company Offshore Company 	 Industrial Trading Logistics Service 	https://www.jafza.ae

Dubai World Trade Centre (DWTC)

DWTC offers businesses a competitive and well-regulated ecosystem. It houses a number of major international companies such as Shell, General Motors, and Halliburton.

Key Benefits

- Freedom to initiate multiple options for legal operating structures.
- Specifically addresses the needs of family-run institutions, offering an attractive business-friendly regulatory environment for single- and multi-family offices.



• One-stop-shop service that offers a variety of government services, including company registration, licencing, visa and other services.

Sectors	Permitted Company Type	Types of Licences	Website
Construction	• Branch of a	Commercial	https://www.dwtc.com/en/
Logistics	Foreign	 Professional 	
Manufacturing	Company	• General	
• Media,	• Branch of a UAE	Trading	
Entertainment, and	Company	• E-commerce	
Arts	Free Zone	• Virtual Assets	
Information	Company	• Family Offices	
Communications	Free Zone	• Event	
Technologies	Establishment	Management	
• Telecommunications			

Dubai Multi Commodities Centre (DMCC)

DMCC is a government entity established in 2002 with the goal of establishing a commodity marketplace in Dubai. The Centre is particularly suitable for companies operating in the metals and commodities industries. This SEZ is also ideal for companies undertaking trading and consulting activities.



Within the DMCC's jurisdiction, the Dubai Diamond Exchange (DDE) was established as the first WFDB (World Federation of Diamond Bourses) affiliated bourse in the Arab world. DMCC also formed the Dubai Gold and Commodities Exchange (DGCX) under a joint venture with MCX (Multi Commodity Exchange of India) and FTIL (Financial Technologies India Ltd).

Key Benefits

- DMCC offers trading in various commodities.
- Zero percent corporate and personal tax for 50 years.
- 24,000+ company connections.
- Prime location in the heart of new Dubai with flexible office solutions.

Sectors	Permitted Company Type	Types of Licences	Website
 Energy Commodities Gold and Diamonds Technology Construction FM CG Healthcare Aviation Shipping Education Media Professional Financial Personal and Community 	 Branch Subsidiary Limited Liability Company 	TradeServiceIndustrial	https://dmcc.ae

Dubai Silicon Oasis (DSO)

DSO is a unique industrial park, established by the Dubai Airport Free Zone Authority, aimed at advancing the semiconductor industry. It covers an area of 6.5 million square metres and is the world's first and only purposebuilt industrial park for the semiconductor industry. DSO offers developed land for customised buildings as well as ready-built space that includes power, water, telecommunication, and datacom facilities. DSO is suitable for various types of company activities, including computer-aided design and computer-aided engineering (CAD/CAE) companies, design companies, packaging companies, and testing companies.



Key Benefits

- No customs duty for SEZ imports.
- Fast company formation.
- Advanced IT infrastructure with network security.

Sectors	Permitted Company Type		
 Construction Logistics Manufacturing Media, Entertainment, and Arts Information Communications Technologies Telecommunications 	 Branch of a Foreign Company Branch of a UAE Company Free Zone Company Free Zone Establishment 	 Trading Service Industrial Special Licence⁵ 	https://www.dso.ae

⁵ Special Licence is a Business Operation Permit for companies operating in the Administrative Zone of DSOA (areas owned by private developers) using a licence issued by Dubai Economic Department (DED). This licence is issued based on the licence issued by Dubai Economic Department.

Meydan Free Zone (MFZ)

MFZ, located in the heart of Dubai, offers businesses a competitive advantage with affordable start-up costs, a prime location, and excellent incorporation facilities.

Key Benefits

- The flexibility to operate through a flexi-desk.
- The SEZ offers manufacturing/industrial, trading, and service licences.
- A 50-year tax holiday on personal and corporate tax.
- Strategic location near the Dubai logistics corridor.



Sectors	Permitted Company Type	Types of Licences	Website
 Agriculture Art Education Food and Beverage Rentals Financial Healthcare Information and Communications Technology Maintenance Manufacturing Professional Real Estate Services Trading Transportation 	 Branch of a Foreign Company Branch of a UAE Company Limited Liability Company 	 Media Services Consultancy Commercial 	https://www.meydanfz.ae



Dubai South (DS)

Dubai Aviation City Corporation (DACC), a Dubai Government-owned entity, operates DS. DS is centred around the Al Maktoum International Airport, which is located in Jebel Ali, Dubai. DS seeks to attract businesses operating in the aviation and logistics industries. It is strategically located to facilitate easy imports, exports, and logistics operations through aviation, seaport, and road connections. DS has three main SEZs: Dubai Logistics City, Dubai Aviation City, and Premium Business Park. Each zone offers a range of facilities and services, including warehouses, offices, and long-term leases of development land.



Key Benefits

- A variety of licencing options.
- Flexible commercial lease terms.
- No minimum share capital requirement.

Sectors	Permitted Company Type	Types of Licences	Website
ConstructionLogisticsManufacturing	 Branch of a Foreign Company Branch of a UAE Company Dubai World Central Limited Liability Company 	 General Trading Trading Service Logistics Industrial Educational Commercial 	https://www.dubaisouth.ae/en

Dubai Media City (DMC)

DMC has emerged as a global media hub, providing mediarelated businesses with a supportive environment and advanced infrastructure to operate worldwide from Dubai. Many international companies, including industry giants such as CNN, Reuters, Sony Broadcast and Professional, McGraw Hill Publishing, Bertelsmann, and MBC, have already established their presence in DMC, alongside regional companies and start-ups.

Key Benefits

- Special facilities for professional freelancers.
- 50-year lease contracts for land and buildings.
- There are no personal or import duties.

Further Information

Sectors	Permitted Company Type	Types of Licences	Website
 Media, Entertainment, and Arts. Information Communications Technologies Telecommunications 	 Branch of a Foreign Company Branch of a UAE Company Free Zone Limited Liability Company Freelancer Permit 	CommercialFreelance	https://dmc.ae

C DUBAI MEDIA

CITY

Dubai Production City (DPC)

DPC is a dedicated trade zone for media-related production activities. Companies joining DPC can benefit from 100 per cent foreign ownership and are exempt from most corporate and personal taxes, including those for machinery, equipment, raw materials, and spares. DPC allows for the clustering of various activities, including printing and manufacturing machinery, printing presses, packaging, publishing, new media, media services, and storage. The site's infrastructure includes renewable energy sources to ensure reliable and clean power, while promoting eco-friendly policies.



Key Benefits

- Land lease for 30 years.
- High-quality thermally insulated production units.
- A complete facility for production operations.
- Leading business hub for the global and local publishing, and packaging industries.

Sectors	Permitted Company Type	Types of Licences	Website
 Media, Entertainment, and Arts. Information Communications Technologies Telecommunications 	 Free Zone Limited Liability Company Branch of an Existing Foreign/UAE Company Freelance Permit 	IndustrialCommercialService	https://dpc.ae

Dubai Internet City (DIC)

DIC supports the development of ICT companies. DIC provides a strategic base for businesses targeting emerging markets, covering 1.6 billion people across a vast region extending from the Middle East to the Indian subcontinent, Africa, and Asian countries. Over 1,600 businesses of all sizes, including Fortune 500 companies, SMEs, start-ups, and entrepreneurs, are currently located within the DIC community.



Key Benefits

- Top-of-the-line technical infrastructure.
- Flexible office space.
- Boasts the largest commercial internet protocol telephony system in the world.
- A rich network of resources, partnerships, and ideas.
- Companies can quickly register and obtain licencing in DIC, with the option to lease for up to 20 years.

Sectors	Permitted Company Type	Types of Licences	Website
 Software Development Telecommunications and Networking E-Commerce Services IT Solutions Provision Internet and Multimedia Services 	 Free Zone Limited Liability Company Branch of an Existing Foreign/UAE Company 	FreelanceCommercial	https://dic.ae

Dubai Studio City (DSC)

DSC covers an area of two million square metres focusing on creating and providing world-class infrastructure that facilitates the growth of the television, film, and music industries in the region. DSC integrates every component of content production and broadcast under one roof, covering production, post-production, broadcast, equipment rental, freelancers, commercial offices, business centres, and satellite facilities.

Key Benefits

- Industry cluster environment.
- Advanced and scalable telecoms and broadband.
- Commercial, residential, educational, and recreational facilities.
- Film production/post-production, sound production.
- Services, music, and entertainment, among others.

Further Information

Sectors	Permitted Company Type	Types of Licences	Website
 Media, Entertainment, and Arts. Information Communications Technologies Telecommunications 	 Free Zone Limited Liability Company Branch of an Existing Foreign/UAE Company Freelance Permit 	 Radio and TV Broadcasting Commercial Trade Freelance 	https://dubaistudiocity.ae

DUBAI STUDIO

CITY

Expo City Dubai

Operational since 1 October 2022, Expo City Dubai is the newest SEZ in Dubai. Situated at the site of the Expo 2020 international exhibition, it embodies the spirit of innovation and global collaboration. Expo City is not just a hub for business but also boasts infrastructure that supports worldclass events, making it an attractive destination for entrepreneurs globally.



Key Benefits

- Freedom to initiate multiple options for legal operating structures.
- No restrictions on hiring foreign employees.
- No restriction on currency and repatriation of funds.
- Flexibility is offered in the issuance of one-, two-, and five-year employment visas.

Sectors	Permitted Company Type	Types of Licences	Website
 Media, Entertainment, and Arts. Information Communications Technologies Telecommunications 	 Branch of a Foreign Company Branch of a UAE Company Free Zone Limited Liability Company Freelancer Permit 	 Commercial General Trading Industrial Service E- Commerce Logistics Holding 	https://www.expocitydubai.com/en/

Dubai Airport Free Zone (DAFZA)

DAFZA is situated within the boundaries of Dubai International Airport, making it a prime location for hightech/IT products, luxury items, jewellery, light industry, and activities related to the aviation industry. Its proximity to one of the busiest airports in the world and its hosting of various world-class international business and commercial events gives investors several strategic advantages.

Key Benefits

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- Full exemption from all taxes.
- No currency restrictions and customs duties.
- Direct access to the infrastructure of Dubai International Airport.

Further Information

Sectors	Permitted Company Type	Types of Licences	Website
 Media, Entertainment, and Arts. Information Communications Technologies Telecommunications 	 Branch of a Foreign Company Branch of a UAE Company Free Zone Company Public Liability Company with limited Liability 	 Industrial Trading Service General Trading Dual Licence with the Dubai Department of Economy and Tourism Talent Pass Licence⁶ 	https://www.dafz.ae/en/

)UB/ IRP(Dubai Airport **FREI** Freezone

⁶ Allows individuals to conduct their freelancing activities within the media, technology, or education industries.

Dubai International Financial Centre (DIFC)

DIFC's objective is to play a pivotal role in meeting the growing financial needs and requirements of the region, while strengthening links between the financial markets of Europe, the Far East, and the Americas. DIFC offers internationally accepted laws and regulatory processes, and an international stock exchange with primary and secondary listings of debt and equity instruments.



Key Benefits

- A major global centre for international finance and banking, with a number of multinational companies establishing operations in DIFC.
- An internationally recognised, independent regulator and a proven judicial system with an English Common Law framework.
- DIFC has its own independent regulator, the Dubai Financial Services Authority (DFSA).

Sectors	Permitted Company Type	Types of Licences	Website
 Financial Firms Non-financial	 Companies Partnerships Non-Profit	 Commercial Retail Qualified Investment Fund General Partnership Limited Partnership Limited Liability	https://www.difc.ae/
Firms FinTech and	Incorporated	Partnership Designated Non-Financial	
Innovation Retail and Leisure	Organisations Foundations	Business and Professions ⁷ Al and Web 3.0 Venture Studio Innovation Holding	

⁷ For businesses and professions not falling under financial services but requiring a licence to operate in DIFC, such as real estate brokers and dealers in precious metals.

Dubai CommerCity (DCC)

DCC is the first and leading SEZ dedicated exclusively to digital commerce in the Middle East, Africa, and South Asia regions. The SEZ is perfectly placed to benefit from the expected digital commerce growth in these regions.

Key Benefits

- First regional e-commerce free zone.
- Customised support services.
- Smart technologies.

Sectors	Permitted Company Type	Types of Licences	Website
 Financial Services Manufacturing Construction Textiles Agricultural Machinery, Equipment and Supplies Trading Information and Communication Administrative and Support Services Other Service Activities 	 Branch of a Foreign Company Branch of a UAE Company Free Zone Company Public Limited Liability Company 	 E-Commerce Trade Service General Trading Freelance 	https://www.dubai commercity.ae



Dubai Knowledge Park (DKP)

DKP by TECOM Group is a world-class hub of over 500 global HR, consultancy, and training and development institutions. The goal of DKP is to develop the region's talent pool and establish the UAE as a knowledge-based economy. Companies operating in DKP offer a variety of academic and professional programs in human resource management, consultancy, and training and personal development.

C DUBAIKNOWLEDGE PARK

Key Benefits

- Government support services.
- Multimedia library and other common facilities.
- Facility lease for up to 50 years.
- Company activities include IT and media corporate schools, executive education centres, testing centres, linguistic institutes, and E-learning providers.

Sectors	Permitted Company Type	Types of Licences	Website
 Education Services HR Consultancies Training and Other Services 	 Free Zone Limited Liability Company Branch of an Existing Foreign/UAE Company Freelance Permit 	FreelanceCommercial	https://dkp.ae

Dubai International Academic City (DIAC)

DIAC is the only SEZ in the world dedicated to international higher education. DIAC currently houses international universities from diverse regions, including Australia, India, Pakistan, Iran, Russia, Belgium, the United Kingdom, and Ireland. These institutions offer a wide range of programs, including engineering, computer science, fashion and design, biotechnology, environmental studies, quality management, and business management programs.



Key Benefits

- 100 per cent foreign ownership.
- 100 per cent repatriation of profits.
- Company activities include universities, library management, and academic support.

Sectors	Permitted Company Type	Types of Licences	Website
• Education	 Free Zone Limited Liability Company Branch of an Existing Foreign/UAE Company Freelance Permit 	Commercial TradingService	https://diacedu.ae

Dubai Healthcare City (DHCC)

DHCC aims to provide a conducive environment for businesses seeking to service the Middle East region's burgeoning healthcare sector. The DHCC's University Medical Complex, includes a University Specialty Hospital, a Post-Graduate Medical School, a Nursing School, and a Life Science Research Centre.

Key Benefits

- Facilities are available on a lease or freehold basis.
- Competitive operating costs.
- Modern medical facilities.
- Integrated healthcare community.
- Share capital varies, depending on the type of project.

Sectors	Permitted Company Type	Types of Licences	Website
HealthcareEducation	Free Zone Limited Liability Company	Commercial	https://www.dhcc.ae
EducationHospitality	Company • Branch of UAE	HospitalsProfessional	
Retail	Company/Branch of UAE	Clinical Operation	
Wellness	Establishment	Permit ⁸	
	Branch of Foreign		
	Company		



⁸ Permit based on whether it's a clinical or non-clinical facility (https://www.dhcc.ae/business/setup).

Dubai Maritime City

DMC is a multipurpose maritime SEZ, owned by DP World. As a specialised maritime cluster, Dubai Maritime City offers a central location for the maritime industry, offering a range of services and technical expertise.

Key Benefits

- Lease industrial land to custom-build maritime facilities.
- Lease pre-built warehouses.
- Lease repair and manufacturing workshops.



Sectors	Permitted Company Type	Types of Licences	Website
• Maritime Services	 Branch of a Foreign Company Branch of a UAE Company Free Zone Company Free Zone Establishment 	 Marine Craft Maritime Commercial Maritime Operation Services Maritime Education and Research 	https://dubaimaritimecity.com

Dubai Design District

Dubai Design District is the region's first design district, hosting some of the largest global, regional, and local brands within the art, design, and fashion industries. The glitzy, avant-garde Dubai Design District is known for global fashion and design festivals, and chic galleries displaying work by up-and-coming designers and artists.

Key Benefits

- No corporate or personal income tax for 50 years.
- Full repatriation of profits and capital.
- Business incubation and acceleration programs.
- Access to funding and investment opportunities through partnerships with financial institutions.



Sectors	Permitted Company Type	Types of Licences	Website
 Design Consultancy Industrial Design E-Commerce Tailoring Concept Design Graphic Design Art Gallery Sales Promotion Fashion Design Consultancy Visual Merchandising Studio Space Sales and Marketing Direct Marketing 	 Free Zone Limited Liability Company Freelancer Permit 	 Manufacturing Service Commercial Dual Licence with the Dubai Department of Economy and Tourism 	https://dubaides igndistrict.com/

Dubai Science Park

DSP is a SEZ designed to foster growth in the science, healthcare, and technology sectors. DSP provides a supportive ecosystem with state-of-the-art infrastructure, including advanced laboratories, and research and development spaces. DSP offers easy access to major transportation routes and proximity to leading research institutions. DSP facilitates innovation through incubation programs, networking opportunities, and comprehensive business support services, making it an ideal hub for companies in the science and technology industries.



Key Benefits

- State-of-the-art infrastructure and facilities.
- Dedicated laboratory, and research and development spaces.
- Incubation and acceleration programs.
- Proximity to key research institutions and universities.

Sectors	Permitted Company Type	Types of Licences	Website
 Life Sciences Medical Wellness and Pharma Energy Environmental 	 Free Zone Limited Liability Company Branch of an Existing Foreign/UAE Company Freelance Permit 	IndustrialCommercial	https://dsp.ae

International Humanitarian City

IHC was founded in 2003, through the merger of Dubai Aid City and Dubai Humanitarian City. IHC is a non-profit, independent, humanitarian SEZ hosting a community of around 80 members comprised of UN organisations, nonprofits, non-governmental organisations, and commercial companies.



Key Benefits

- 10 minutes away from the Jebel Ali seaport and Al Maktoum International Airport.
- 100 per cent foreign ownership.
- Full repatriation of profits and capital.
- No import or export duties.

Sectors	Permitted Company Type	Types of Licences	Website
• Humanitarian	 Free Zone Limited Liability Company Branch of Local, International, Governmental, Non-Governmental or Non- Profit Organisation licensed in the Free Zone Organisation, Agency, Program or Fund of the United Nations Operating from the Free Zone Branch of a Commercial Company 	 Humanitarian Organisation License (Branch) Commercial Entity (Free Zone Limited Liability Company and Branch) 	https://dubaihu manitarian.ae

Dubai Outsource City

Founded in 2007, Dubai Outsource City provides integrated infrastructure for outsourcing services and helps companies connect with external sources that provide business or back-end services. The SEZ offers integrated support centres, call centres, data centres, and warehouses.

Key Benefits

- Full repatriation of profits and capital.
- Simplified company incorporation process.
- State-of-the-art infrastructure.
- Eco-friendly and sustainable environment.

Further Information

Sectors	Permitted Company Type	Types of Licences	Website
 Customer Care Transaction Processing Information Technology Management Document Management Operations Support 	 Branch of a Foreign Company Branch of a UAE Company Free Zone Limited Liability Company 	• Commercial	https://dubaioutsourcecity.ae

CITY

Dubai Gold and Diamond Park

Established in 2001, the Dubai Gold and Diamond Park is a one-of-a-kind destination for jewellery retailers and manufacturers. Located in the heart of Dubai, the Park provides state-of-the-art facilities, including workshops, showrooms, and offices tailored to the needs of the industry.

Key Benefits

- Competitive lease rates for business premises.
- Access to a skilled and diverse workforce.
- Supports both B2B and B2C transactions.

Sectors	Permitted Company Type	Types of Licences	Website
• Jewellery	 Branch of a foreign Company Branch of a UAE Company Free Zone Company Free Zone Establishment 	 Commercial Trading Consultancy Service Industrial 	https://www.emaarmalls.ae /malls/gold-and-diamond- park/



Dubai Auto Zone (DAZ)

Established in 2000, DAZ is a dedicated hub for automotive businesses. Strategically located near Jebel Ali Port, it provides a conducive environment for companies involved in vehicle trading, import/export, distribution, and servicing. With its prime location, state-of-the-art facilities, and supportive ecosystem, DAZ has become a preferred destination for automotive businesses seeking to capitalise on Dubai's strategic position as a global trade and logistics hub.



Key Benefits

- No currency restrictions.
- Competitive leasing options for business premises.
- An international hub for automotive trade and commerce.

Sectors	Permitted Company Type	Types of Licences	Website
• Automotive	 Branch of a Foreign Company Branch of a UAE Company Free Zone Company Free Zone Establishment 	TradingService	https://www.dpworld.c om/en/uae/parks-and- economic-zones/dubai- auto-zone

DUQE

The only SEZ in the UAE to be headquartered on a ship (Queen Elizabeth II), DUQE provides a highly cost-effective option to start-ups and entrepreneurs seeking to establish their operations in Dubai. Marketing itself as the home for disrupters, DUQE offers dedicated facilities for entrepreneurs to meet, connect, exchange ideas, and build partnerships. DUQE has quickly positioned itself as a hub for the next generation of emerging companies wishing to introduce new ideas and new technologies into the Middle East and broader regional markets.



Key Benefits

- Cost-effective set-up packages.
- End-to-end business support.
- Strong focus on entrepreneurs and start-ups.

Sectors	Permitted Company Type	Types of Licences	Website
 Accounts Advertising Agriculture Auto and Aircraft Spare Parts Consultancy Education Electronics Event Organisation Foodstuff Trading IT Medical Services Real Estate Sports Tourism 	 Corporate Entity/Branch Individual 	 Commercial Professional 	https://www.duqe.ae/

Fujairah

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Fujairah Free Zone Authority (FFZA)

FFZA, established in 1987, is strategically located adjacent to the Port of Fujairah. It offers a favourable business environment with benefits like tax exemptions, full foreign ownership, and efficient administrative services. FFZA supports various sectors, including trading, logistics, and manufacturing. Its proximity to Fujairah International Airport and port facilities makes it an attractive destination for businesses looking to access regional and international markets.

Key Benefits

- Strategic location near the Port of Fujairah.
- Comprehensive logistics network.
- Diverse business activities.
- Competitive leasing rates.

Further Information

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FUJAIRAH

Sectors	Permitted Company Type	Types of Licences	Website
 Trade and Logistics Manufacturing and Services 	 Branch of a Foreign Company Branch of a UAE Company Free Zone Company Free Zone Establishment Offshore Company 	 Trading General Trading Consulting Services E-Commerce Shipping and Marine Services Logistics Maintenance Services Special License Oil and Petroleum Trading and Consulting Investment Alcohol Products Educational Manufacturing Holding Company 	https://www.fujair ahfreezone.com

Fujairah Creative City

Launched in 2007, Creative City is dedicated to fostering creative industries. It offers licences for media, consulting, education, and entertainment businesses, providing a supportive environment with modern infrastructure and services.

Key Benefits

- Flexible office spaces.
- Access to talent and resources.
- Networking opportunities.



Sectors	Permitted Company Type	Types of Licences	Website
 Media Events Consulting Education Communications and Marketing Music and Entertainment Design and Technology 	 Branch of a Foreign Company Branch of a UAE Company Free Zone Company Free Zone Establishment 	• Trade	https://fujairah .ae/en/Pages/ default.aspx

Ras Al Khaimah

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Ras Al Khaimah Economic Zone (RAKEZ)

Ras Al Khaimah Economic Zone (RAKEZ) was created in 2017 by merging Ras Al Khaimah Free Trade Zone (RAK FTZ) and RAK Investment Authority (RAKIA). It serves as a comprehensive business hub, offering customised solutions and incentives to a wide range of industries. RAKEZ supports start-ups, SMEs, and large enterprises with its strategic location, advanced infrastructure, and business-friendly environment.

Key Benefits

- Cost-effective business setup.
- Flexible leasing options.
- Comprehensive business support.

Sectors	Permitted Company Type	Types of Licences	Website
• Multi-Sectoral Focus	 Sole Establishment Limited Liability Company Holding Company 	 Commercial Education E-Commerce General Trading Individual/Professional Industrial Media Service Freelance 	https://rakez.com/



Ras Al Khaimah International Corporate Centre (RAK ICC)

Established in 2015, RAK ICC is responsible for the registration and incorporation of international business companies. RAK ICC provides a full suite of registry services related to international business company activities, in full compliance with international standards and best practices.

Key Benefits

- RAK ICC operates under Common Law legislation with access to the court systems at the DIFC and ADGM (Abu Dhabi Global Market) SEZs.
- RAK ICC allows companies to transfer their corporate domicile from another offshore jurisdiction to RAK ICC.



• RAK ICC also has a Probate and Wills registry in partnership with the DIFC Wills Centre.

Sectors	Permitted Company Type	Types of Licences	Website
 E-Commerce Service Media Commercial Educational 	 Company Limited by Shares Restricted Purposes Company Company Limited by Guarantee⁹ Unlimited Company Segregated Portfolio Company (Protected Cell Company)¹⁰ 	 Industrial General Trading Commercial Media Consulting/ Services Trading 	https://www.rakicc.com

⁹ Suitable for non-profit organisations where members' liability is limited to the amount they agree to contribute.

¹⁰ Useful for investment funds and companies requiring asset segregation.

RAK Digital Assets Oasis (RAK DAO)

Inaugurated in 2023, the RAK Digital Assets Oasis (RAK DAO), focuses on the development of digital assets, Web3, and Artificial Intelligence (AI) companies. It is dedicated to digital and virtual asset service providers (VASPs) in emerging technologies such as the metaverse, blockchain, utility tokens, non-fungible tokens, decentralised autonomous organisations (DAOs), and other Web3-related businesses.



Key Benefits

- Robust Digital Assets Regulatory Framework.
- Ability to choose 170 activities designed for virtual and digital assets.
- Encourages the digital nomad culture.

Sectors	Permitted Company Type	Types of Licences	Website
Metaverse	• Freelance Permit	• Digital Assets	https://www.rak
Blockchain	 Digital Nomads 	Fintech	dao.com
• Gaming	License (Remote	 Innovation 	
• NFTs	Company)	 Technology 	
• DApps	Standard Company	Services	
Artificial Intelligence			
• Web3			

Ras Al Khaimah Maritime City

Established in 2009, RAKMC is a specialised SEZ for maritime-related industries. Located on the northern coast of Ras Al Khaimah, it provides facilities for shipbuilding, repair, and marine services. RAKMC offers strategic advantages such as deep-water berths and proximity to major shipping routes.

Key Benefits

- Custom-built facilities for marine industries.
- Deep-water berths.
- Access to global shipping routes.
- Several tax benefits.

Further Information

RAK PORTS

Sectors	Permitted Company Type	Types of Licences	Website
• Maritime Services	 Branch of a Foreign Company Branch of a UAE Company Free Zone Establishment 	TradingCommercialIndustrial	https://rakports.ae



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Sharjah Airport International Free Zone (SAIFZ)

Established in 1995, SAIFZ is strategically located at Sharjah International Airport, offering world-class infrastructure to diverse industries, including trading, manufacturing, and services. Over the years, it has attracted multinational corporations and SMEs, contributing significantly to Sharjah's economic growth.

Key Benefits

- Integrated business ecosystem.
- Repatriation of capital and profits.
- Easy access to regional markets.

Sectors	Permitted Company Type	Types of Licences	Website
 Mixed-use (Building Materials, Petrochemicals, and Aviation) 	 Free Zone Company Free Zone Establishment Branch (Foreign or UAE) 	 Trading (Commercial, General Trading) Service Industrial 	https://www.saif- zone.com



Sharjah Hamriyah Free Zone (HFZA)

Established in 1995, HFZA facilitates various industries, including manufacturing, logistics, trading, and services. With its prime location near the Arabian Gulf, it serves as a gateway for businesses to access regional and international markets. HFZA provides competitive advantages and incentives to attract foreign investment and foster economic growth in the region.

Key Benefits

- Flexi-desk and flexi-office facilities.
- On-site customs clearance.
- Land lease options for industrial projects.
- Full repatriation of profits.

Sectors	Permitted Company Type	Types of Licences	Website
 Oil and Gas Food Park Industrial Manufacturing Park Maritime Industry Global Logistics Accelerator Hub (SM Es) 	 Free Zone Company Free Zone Establishment Branch (Foreign or UAE) 	 Commercial (Trading, General Trading, and E-Commerce) Service Industrial 	https://hfza.ae



Sharjah Media City Free Zone (SHAMS)

Established in 2017, SHAMS provides cost-effective solutions that help startups, SMEs, companies, and freelancers establish themselves and kickstart their entrepreneurial journey in the media industry.

Key Benefits

- Repatriation of profits and capital.
- Competitive pricing and cost-effective packages.
- No requirement for physical presence in the UAE.



Sectors	Permitted Company Type	Types of Licences	Website
 Media Wholesale and Retail Service and Consultancy 	Limited Liability CompanyBranch Company	ServiceLight-IndustrialTrade	https://www.shams.ae

Sharjah Research, Technology, and Innovation Park (SRTIP)

Established in 2016, SRTIP is focused on promoting research, technology, and innovation in various fields, including healthcare, energy, environment, and technology. SRTIP aims to create a collaborative platform for academic institutions, businesses, and government agencies to promote innovation and entrepreneurship.

Key Benefits

- State-of-the-art laboratories.
- Intellectual property protection.
- Research and development grants and funding.

Further Information

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Sectors	Permitted Company Type	Types of Licences	Website
 Advanced Manufacturing Healthcare Sustainability and Environmental Technology Digitalisation 	 Free Zone Company Free Zone Establishment Branch 	IndustrialServiceTrading	https://srtip.ae

Sharjah Publishing City (SPC)

Sharjah Publishing City Free Zone, a subsidiary of the Sharjah Book Authority, was established in 2017. It is the world's first SEZ that is focused on the global print and publishing industry, along with promoting entrepreneurship.

Key Benefits

- No restrictions on currency.
- Flexible office space options.
- Government support and incentives.



Sectors	Permitted Company Type	Types of Licences	Website
Publishing	Free Zone CompanyFree Zone EstablishmentBranch	CommercialIndustrialProfessional	https://spcfz.ae

Sharjah Healthcare City (SHCC)

Established in 2012, the Sharjah Healthcare City seeks to not only develop Sharjah's healthcare sector but also to provide an attractive business environment for companies operating in this and other related industries.

Key Benefits

- Proximity to major transportation hubs.
- Comprehensive healthcare ecosystem.
- Research and development incentives.
- Competitive operating costs.



Sectors	Permitted Company Type	Types of Licences	Website
• Healthcare	 Free Zone Limited Liability Companies with Single and Multiple Shareholding Ownership Structures Foreign and Local Branches of Existing Companies 	CommercialIndustrialProfessional	https://shcc.shj.ae

Umm Al Quwain

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Umm AI Quwain Free Zone (UAQFTZ)

Established in 1986 as the Ahmed bin Rashid Port and Free Zone, UAQFTZ's cost-effective solutions and strategic location has played a pivotal role in attracting SMEs and startups from around the world.

Key Benefits

- Flexible office and warehouse spaces.
- Comprehensive support services.
- Full repatriation of profits.



Sectors	Permitted Company Type	Types of Licences	Website
• Mixed/Trade	 Branch of a Foreign Company 	CommercialGeneral Trading	https://uaqftz.com
	Branch of a UAE Company	Service	
	Free Zone Company	Freelancer Permit	
	• Free Zone Establishment	 Industrial 	

Leading Consultants

Navigating the complexities of establishing a business in the UAE, whether in SEZs or on the mainland, can be a daunting task. To assist entrepreneurs and companies, several leading consultants specialise in providing comprehensive support services. These consultants offer expert guidance on legal requirements, documentation, and efficient setup processes, ensuring a smooth and hassle-free experience for business owners. Please get in touch with the UAE-India CEPA Council to be connected with a reputable consultant.

Website: https://cepacouncil.com

Email: info@cepacouncil.com



