

**Cabinet Resolution No. (10) of 2025**  
**Regarding the Regulations of the Work of Law Firms**  
**and Legal Consultancy Firms**

**The Cabinet:**

- Having reviewed the Constitution;
- Federal Law No. (1) of 1972 Concerning the Competencies of Ministries and Powers of Ministers, as amended;
- Federal Decree-Law No. (34) of 2022 Regulating the Legal Profession and Legal Consultation Profession;
- Cabinet Resolution No. (8) of 2025 Regarding the Executive Regulations of the Federal Decree-Law No. (34) of 2022 Regulating the Legal Profession and Legal Consultation Profession;
- Cabinet Resolution No. (9) of 2025 Approving the Code of Ethics for the Legal Profession and Legal Consultation Profession; and
- Based on the proposal of the Minister of Justice, as approved by the Cabinet,

**Hereby resolves as follows:**

**Article (1)**

**Definitions**

Wherever mentioned in this Resolution, the following words and expressions shall bear the meanings assigned thereto respectively, unless the context requires otherwise:

- State** : The United Arab Emirates.
- Ministry** : The Ministry of Justice.
- Minister** : The Minister of Justice.
- Competent Authority** : The local Economic Development Department or the Competent Authority in the free zone, as the case may be.

<b>Competent Department</b>	: The Ministry's Lawyers and Legal Consultants Affairs Department.
<b>Decree-Law</b>	: Federal Decree-Law No. (34) of 2022 Regulating the Legal Profession and Legal Consultation Profession.
<b>Committee</b>	: The Lawyers and Legal Consultants Affairs Committee that is established pursuant to Article (79) of the Decree-Law.
<b>Register</b>	: A paper or electronic document kept by the Competent Department for recording the data of the professional companies duly licensed to practice the legal profession or the legal consultation profession in every Emirate and free zone, pursuant to the provisions of the Decree-Law and its Executive Regulations.
<b>Lawyer</b>	: A natural person whose name is listed on the Roll of practicing or non-practicing lawyers with the Ministry.
<b>Legal Consultant</b>	: A natural person whose name is listed on the Roll of legal consultants with the Ministry.
<b>Profession</b>	: A legal profession or legal consultation profession.
<b>Professional Company</b>	: The professional law company or professional legal consultation company duly licensed in accordance with the provisions of the Decree-Law and this Resolution.
<b>Partner</b>	: A lawyer or legal consultant who is a partner in the Professional Company.

## **Article (2)**

### **General Provisions**

1. A UAE lawyer may establish a Professional Company for law and legal consultations, whether independently or in partnership with one or more lawyers, or with international law firms or companies whose head office has been established at least (15) fifteen years earlier, and which have branches or companies in at least (3) three other countries, subject to prior approval of the Ministry and the Competent Authority.

2. A UAE legal consultant may establish a Professional Company for legal consultations, whether independently or in partnership with one or more legal consultants, or with international legal consultation firms or companies whose head office has been established at least (15) fifteen years earlier, and which have branches or companies in at least (3) three other countries, subject to prior approval of the Ministry and the Competent Authority.
3. All partners shall be licensed to practice the profession, in accordance with the provisions of the Decree-Law and its Executive Regulations and this Resolution.

### **Article (3)**

#### **Register of Licensed Professional Companies**

1. A register shall be established by the Competent Department to register the names of licensed professional companies in each emirate or free zone, as the case may be. The register shall include the following details:
  - a. The name of the Professional Company, partner's details, and the registration number in the roll for each of them;
  - b. The legal form of the Professional Company;
  - c. The registration details assigned to the Professional Company by the Competent Authority;
  - d. The name and details of the manager or managers of the Professional Company; and
  - e. The address of the company and its branches, if any.
2. The Professional Company shall notify the Ministry and the Competent Authority of any changes to any of its data contained in Clause (1) of this Article, within a period not exceeding (15) fifteen working days from the date of the change. Violation of this obligation shall serve as a ground for imposing administrative penalties on the Professional Company.

## **Article (4)**

### **Legal Forms of Professional Companies**

1. The Professional Company shall have one of the following legal forms:
  - a. General Partnership;
  - b. Limited Liability Company; or
  - c. One Person Company OPC with Limited Liability.
2. Any Professional Company that does not have one of the legal forms stated in Clause (1) of this Article shall be considered null and void, and the persons who enter into contractual arrangements on its behalf shall be held personally and jointly liable for the obligations arising from such contractual arrangements.

## **Article (5)**

### **Name of the Professional Company**

1. The Professional Company shall have a professional name, and no Professional Company may be registered with a name that has been previously registered or a confusingly similar name.
2. The following rules shall be observed in respect of the name of the Professional Company:
  - a. If the name consists of the name or surname of one or more partners, then they shall all be licensed to practice the profession.
  - b. Adherence to the controls of trade names applied by the Competent Authorities, in a manner that does not conflict with the ethics and traditions of the profession.
  - c. The name must be followed by an indication of the nature of the profession and the type of activity practiced by the Professional Company and the legal form thereof.
  - d. The name must not violate public order or public morals of the State.

## **Article (6)**

### **Address and Communications of the Professional Company**

1. Each Professional Company shall have an address recorded on the register, to which all notices and communications shall be sent. The Ministry shall be notified of the same within (15) fifteen days from the date of issuance of the company's professional license by the Competent Authority.
2. The Professional Company shall notify the Ministry of any change to the address within (15) fifteen days from the date of the change, and such an address shall be valid for the service of judicial and legal notices and communications related to the Professional Company in accordance with the provisions of the Decree-Law and this Resolution.
3. All fee contracts, payment vouchers, and all documents, memoranda, and communications issued by the Professional Company shall bear its name, legal form, license number with the Ministry, and its address.
4. If the company is undergoing liquidation, the same shall be mentioned in the documents issued thereby.

## **Article (7)**

### **Basic Details of Professional Company's MOA**

The Memorandum of Association of the Professional Company shall include the following data:

1. The name and address of the Professional Company;
2. The head office of the Professional Company;
3. The purpose of the Professional Company;
4. The term of the Professional Company, if any;
5. The names, surnames, academic qualifications, and place of residence of each of the partners;
6. The company's management system and the names of the manager or managers entrusted with management and the scope of their powers;
7. The amount of capital and ownership stake of each partner, and details of each non-cash contribution and its nature, the value in which it has been appraised, the name of the

contributor, the conditions for providing the contribution, and the mortgage and lien rights related thereto, if any;

8. The rules of distribution of profits and losses among the partners and the percentage assigned to each partner;
9. The company's fiscal year;
10. The provisions related to the liquidation of the company and the division of its assets;
11. The conditions for appointing the manager, his remuneration, the duration of his management of the company, and the method of his dismissal;
12. The mechanism for transferring legal services and fees contracts to any other Professional Company or Firm; and
13. Any other conditions as agreed upon between the partners.

## **Article (8)**

### **Conditions for Licensing Professional Companies**

For a Professional Company to obtain a license from the Ministry, the following conditions shall be fulfilled:

1. The license applicant shall be a UAE lawyer listed on the Roll of Practicing Lawyers or a UAE legal consultant listed on the register of practicing legal researchers and legal consultants, as the case may be.
2. A copy of the company's memorandum of association, duly authenticated by the Competent Authority in accordance with the applicable procedures, shall be submitted.
3. A valid personal liability insurance contract for the duration of the license, issued by an insurance company licensed in the State, shall be submitted. The annual coverage amount determined under such a contract shall be determined in accordance with the controls issued by a resolution of the Minister.
4. Payment of the prescribed license fees.

## **Article (9)**

### **Professional Companies Licensing Procedures**

The Professional Company's license shall be issued according to the following procedures:

1. The license application shall be submitted to the Competent Department according to the relevant form, accompanied by the documents specified by the Competent Department.
2. The Competent Department shall record the license application on the relevant register, and the applicant shall be given a notice of submission of their application.
3. The Competent Department shall verify the fulfilment of all conditions for issuance of the license, and may require any documents deemed necessary for that purpose.
4. The Competent Department shall refer the license application to the Committee, and the latter shall review the application and decide whether to grant the applicant the preliminary approval or not, within (15) fifteen days from the date of referral of the application to the Committee. In all cases, the committee's decision shall involve either approval or rejection of the license application. The lapse of the said time limit with no response made shall be construed as implicit rejection of the application.
5. The applicant shall complete the procedures for the professional license of the Professional Company with the Competent Authority, within a period not exceeding (90) ninety days, starting from the date of issuance of the preliminary approval, and the committee may extend that time limit if justified.

## **Article (10)**

### **Professional Companies' Acquisition of Legal Personality**

The Professional Company shall acquire its legal personality and shall commence its business only after both being registered on the commercial register with the Competent Authority and being listed on the register with the Competent Department.

## **Article (11)**

### **Term of Professional Companies' License and Renewal Mechanism**

1. The Professional Company's license term shall be one year.
2. The license renewal application shall be submitted at least (30) thirty days prior to its expiry.
3. In the event that the Professional Company fails to renew the license within (90) ninety days from the date of its expiry without an excuse acceptable to the Committee, the Competent Department shall communicate with the Competent Authority to revoke the Professional Company's license.

## **Article (12)**

### **Management of the Professional Company**

1. The Professional Company that practices the legal profession shall be managed by one or more of the partners listed on the Roll of Practicing Lawyers.
2. The Professional Company that practices the legal consultation profession shall be managed by one or more of the partners listed on the registers of practicing legal consultants kept by the Ministry.
3. Where there are several managers, decisions shall be adopted by their absolute majority, and in the event of a tie, the managers shall refer the matter to the partners for decision, and their approval shall be passed by a majority of the partners, unless the Memorandum of Association of the Professional Company establishes a particular mechanism for its management.
4. The manager's authority may not include anything that would violate the independence of the partners or employees of the Professional Company, during or on the occasion of their practice of the profession, or that would result in their violation of other core values of the profession regulated by the Code.
5. In all cases, the person authorized to manage the Professional Company shall preserve its rights, shall exercise due care and diligence, and shall take all actions and measures that are consistent with the Professional Company's objective and the powers granted to such person under the management authorization granted by the partners in this respect.



## **Article (13)**

### **Prohibited Practice of the Profession by the Partners in More than One Professional Company**

A partner may neither be a founder of more than one Professional Company nor work in another Professional Company.

## **Article (14)**

### **Liability of Partners and the Professional Company**

1. Subject to the provisions of the Decree-Law and its Executive Regulations, each partner shall be held personally liable for their professional errors vis-à-vis the Professional Company and all other partners, and the Professional Company shall be liable for the partners' errors vis-à-vis Third Parties.
2. The Professional Company shall be liable for any act or action made by the manager or managers during the practice of management work in the usual manner. It shall also be liable for any action made by any of its employees or agent whenever they have the authority to act on its behalf, and where any Third Party has relied on the same in its dealings with the company.
3. Any provision contained in the Memorandum of Association of the Professional Company that permits the Company to agree to relieve any person from any personal liability in their capacity as officers in the Professional Company shall be null and void.

## **Article (15)**

### **Conduct of Business by the Professional Company**

1. The Professional Company shall conduct its business through its partners licensed to practice the profession, or through its employees licensed to practice the profession, provided that they are subject to the company's supervision and liability. The Professional Company may only conduct its business through the employees of any other Professional

Company that practices the same activity based on the approval of the Competent Department and within the limits determined by the latter.

2. The business of the Professional Company shall be limited to practicing the profession for which it is licensed only, and it may not engage in any commercial activity or establish other commercial or professional companies, but it may own and invest in financial and real estate assets to serve its purposes.
3. The Professional Company may hire representatives and administrative staff under the supervision and responsibility of the company, by virtue of employment contracts duly authenticated in accordance with the laws in force in the State.

## **Article (16)**

### **Temporary Loss of License to Practice the Profession by a Partner**

1. If a partner of the Professional Company temporarily loses the license to practice the profession, or if a disciplinary or penal judgment is rendered against them preventing them from working for a temporary period, they shall refrain from working in the Professional Company immediately and completely until the suspension period expires and the cause thereof ceases to exist.
2. The Professional General Partnership, or the Professional Limited Liability Company, shall be terminated if, for any reason whatsoever, it has only one partner, unless either the legal form thereof is converted into a legal form that conforms to the provisions of the Decree-Law, or one or more new partners are admitted into the Company within sixty (60) days from the date of occurrence of the cause of removal of the capacity of other founding partners of the Professional Company.

## **Article (17)**

### **Permanent Loss of the License to Practice the Profession by a Partner**

1. If a partner of the Professional Company permanently loses the license to practice the profession, they shall be deemed to have withdrawn from the Professional Company, while retaining their percentage of the proceeds of the contracts concluded with the

clients of the Professional Company until the financial statements for the fiscal year following the year of their loss of the license are issued.

2. If a founding partner of the Professional Company passes away, the Professional Company shall continue to exist between the remaining partners, and the ownership stake of the deceased partner shall be transferred to their heirs after being appraised as at the date of death. In addition, the heirs shall also have a share in any future rights of the company if the same results from fee contracts executed prior to the death of their deceased partner, up to the issuance of the financial statements for the fiscal year following the year of death, with the exception of the pending lawsuits until they are adjudicated by a final court judgment.
3. In the event of withdrawal or death of the partner after whom name the Professional Company is named or whose name or surname appears in its name, the name of the company shall be changed within (6) six months from the date of withdrawal or death.

### **Article (18)**

#### **Heirs of the Deceased Partner Replace Him in the Professional Company**

The Memorandum of Association of the Professional Company, or a special agreement between the heirs of the deceased partner and the remaining partners of the Professional Company, may provide that one of the heirs shall replace the deceased partner in respect of the latter's ownership stake in the Professional Company, provided that the heir is licensed to practice the profession, in accordance with the provisions of the Decree-Law and its Executive Regulations, and this Resolution.

### **Article (19)**

#### **Withdrawal from the Company or Assignment of Ownership Stake**

No partner may assign, sell, or pledge their ownership stake in the Professional Company without the approval of the majority of the partners, provided that any such ownership stake shall be transferred to a person licensed to practice the profession in accordance with the provisions of the Decree-Law and its Executive Regulations, and this Resolution.

## **Article (20)**

### **Conversion of Professional Company's Legal Form**

Any Professional Company may be converted into any of the legal forms of companies referred to in Article (4) of this Resolution, in accordance with the controls and procedures for amending the companies MOAs as applied by the Competent Authority, subject to prior approval of the committee.

## **Article (21)**

### **Branches of the Professional Company**

1. The Professional Company may establish branches within the State subject to prior approval of the committee, but the Professional Company shall not have more than one branch in the same emirate.
2. In the event that more than one branch is established in any of the emirates of the State, each branch shall have at least one lawyer or legal consultant whose name is listed on the Roll of Practicing Lawyers or on the registers of practicing legal consultants.

## **Article (22)**

### **Merger, Deregistration and Liquidation of Professional Companies**

The provisions of merger, deregistration, and liquidation set forth in the Executive Regulations shall apply to the professional companies.

## **Article (23)**

### **Dissolution of the Professional Company**

1. The Professional Company shall be dissolved based on a decision from the committee, if all partners lose the conditions for practicing the profession.
2. The dissolution decision shall include instructions to the Professional Company to transfer fees contracts and all clients' rights to any other firm.
3. The active partners shall be held liable for the clients' rights until another firm is appointed.

## **Article (24)**

### **Legislation Applicable to the Professional Company**

The provisions of the legislation in force in the State shall apply to the Professional Company, in respect of all matters not provided for in the Decree-Law or its Executive Regulations or this Resolution.

## **Article (25)**

### **Repeals**

Any provision that violates or contradicts the provisions of this Resolution shall be repealed.

## **Article (26)**

### **Publication and Entry into Force**

This Resolution shall be published in the Official Gazette, and shall enter into force one month from the day following the date of its publication.

**Mohammed bin Rashid Al Maktoum**

**Prime Minister**

Issued by Us:

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