

Annex 1

The Approved List of Sectors and Economic Activities in which Direct Foreign Investment is permitted attached to Cabinet Resolution No. (16) of 2020

Agriculture Sector				
#	Reference ISIC4	Economic Activities	Minimum capital per Million/AED	Direct Foreign Investment Requirements and Conditions
1	01111	Grains farming (wheat, corn, barley etc)	7,5	<ul style="list-style-type: none"> - Using modern technologies. - Achieving a high added value. - Contributing to research and development field in production. - Requirements of authorities relevant to licenses in the State are fulfilled.
2	01112	Legumes Farming	7,5	
3	0113	Vegetables, watermelons, roots and tubers farming.	7,5	
4	0114	Sugarcane farming	7,5	
5	0116	Fiber crops farming	7,5	
6	0119001	Flowers and buds farming	7,5	
7	0121	Grapes	7,5	

		farming		
8	0123001	Fruits and citrus farming	7,5	
9	0124	Pome Fruits and drupes (stone fruits) farming	7,5	
10	0125	Other fruit trees, shrubs and juglandines farming.	7,5	
11	0126	Oily fruits farming	7,5	
12	0127	Beverage crops farming	7,5	
13	01289	Aromatic, drug and medicinal plants farming	7,5	
14	0161	Support activities for crops production	10	
15	0162	Support activities for animal production	7,5	
16	0163	Post-harvest crops activities	7,5	

17	0164	Seeds processing for reproduction	7,5	
18	0210	Agroforestry planting and forests-related activities	7,5	
19	0240	Support activities for forests	7,5	

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Manufacturing Sector				
#	Reference ISIC4	Economic Activities	Minimum capital per Million/AED	Direct Foreign Investment Requirements and Conditions
20	10	Food products manufacturing (with the exception of): 1071 Bakery products manufacturing, 105 Dairy products manufacturing, 108 Prepared animal feed.	15	<ul style="list-style-type: none"> - Using modern technologies. - Achieving a high added value. - Contributing to research and development field in production. - Requirements of authorities relevant to licenses in the State are fulfilled.
21	11	Beverages Manufacturing (with the exception of): 1101 distillation, refinement and mixing spirit drinks, 1102 Wine manufacturing, 1103 Alcoholic beverages manufactured from barley.	15	
22	14	Clothes manufacturing (with the exception of): 14109 tailoring and sewing of ready-made clothes 1410122 manufacturing of military clothes.	15	
23	15	Leather products and leather-related products	15	

		manufacturing.	
24	16	Timber, timber and cork products manufacturing, with the exception of manufacturing sorts of straw and materials of intertwining.	15
25	2012002	Manufacturing Pure or compound fertilizers.	15
26	2013	Manufacturing plastics and synthetic rubber in its raw forms.	15
27	2021	Manufacturing Pesticides and other agricultural chemical products.	15
28	2022	Manufacturing paints, varnishes and similar paints in addition to printing inks and mastic putties.	15
29	2023	Manufacturing Soap, detergents, detergents, cleaning products, polishers, perfumes and cosmetics.	15
30	2029006	Manufacturing glues and prepared adhesive materials.	15
31	2029008	Manufacturing inks for writing and drawing.	15
32	2029009	Manufacturing chemicals that are used in preparation of textiles and leathers.	15
33	2029013	Manufacturing photographic slides and films.	15
34	2029019	Manufacturing gelatine and its derivatives.	15
35	2029021	Manufacturing basic oils	15

		(concentrated perfumes).		
36	202922	Manufacturing natural aromatic products essences.	15	
37	2029023	Manufacturing distilled aromatic waters.	15	
38	202924	Manufacturing matches.	15	
39	202925	Manufacturing powders and putties for welding.	15	<ul style="list-style-type: none"> - Using modern technologies. - Achieving a high added value. - Contributing to research and development field in production. - Requirements of authorities relevant to licenses in the State are fulfilled.
40	2030	Manufacturing artificial fibers.	15	
41	2100	Manufacturing pharmaceutical materials, chemical and plant medical products.	15	
42	22	Manufacturing rubber and plastics products.	15	
43	23	Manufacturing other non-metallic metals.	15	
44	24	Manufacturing base metallic products (with the exception of): 242 Manufacturing precious nonferrous metals 2432 casting nonferrous metals.	20	
45	25	Manufacturing moulded metals, with the exception of machineries and equipment. (With the exception of) 252 Manufacturing weapons and ammunitions.	15	
46	26	Manufacturing computers, electronic and optical products.	15	
47	27	Manufacturing electrical devices.	20	
48	28	Manufacturing uncategorized	100	

		machineries and equipment in another situation. (With the exception of): 28259 Manufacturing tobacco preparation machines.		
49	29	Manufacturing motor vehicles, trailers and semi-trailers.	100	
50	3011101	Building commercial ships.	100	
51	3011103	Manufacturing parts of ships and floating facilities.	100	
52	3011905	Installation of floating or sunk drilling platforms.	100	
53	3011906	Installation of floating facilities	100	
54	3011907	Construction of hovercrafts	100	
55	3012	Construction of excursion and sport boats.	15	
56	3020	Manufacturing railway locomotives and trolleys.	20	
57	3030	Manufacturing air, space vehicles and machines connected to such vehicles. (With the exception of): 3030006 Manufacturing of military guided ballistic Missiles.	100	
58	3090	Manufacturing transport equipment uncategorized in another place.	20	
59	31	Manufacturing furniture	15	

60	3220	Manufacturing musical instruments	2	
61	3230	Sports instruments	3	
62	3240	Manufacturing games	3	
63	3250	Manufacturing medical instruments and accessories used in teeth medicine.	20	
64	3290	Manufacturing other products uncategorized in another place.	3	
65	3312001	Repair and maintenance of train engines.	15	
66	3312002	Repair and maintenance of ship engines	15	
67	3315001	Repair and maintenance of ships.	15	
68	3315004	Repair and maintenance of trains and railway equipment.	15	
69	3315005	Repair and maintenance of Aircraft engines.	15	
70	3315006	Repair and maintenance of Aircrafts.	15	

Annex 3

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Service Sector				
#	Reference ISIC4	Sectors and Activities	Minimum capital per Million/AED	Direct Foreign Investment Requirements and Conditions
71	6910002	Legal consultancies offices	Subject to applicable legislations	<ul style="list-style-type: none"> - No appearing before UAE courts. - No engaging in any judicial procedure before the courts, arbitral tribunals, judicial committees or official authorities. - No undertaking notarization

				<p>tasks.</p> <ul style="list-style-type: none"> - Obtaining the approval of relevant authorities in the State. - To be a natural or legal person recognized for excellence in this field.
72	692	Accounting, book-keeping, auditing and tax consultancies activities	Subject to applicable legislations	Tax planning works are only allowed for works of tax consultancies, preparation and review for businesses.
73	711	Architecture and engineering activities in addition to related technical consultancies.	Subject to applicable legislations	To be a natural or legal person recognized for excellence in this field/

74	862	Medical and dentist clinics activities		
75	75	Veterinary activities		
76	620	Computer programs, consultancies and related activities	Subject to applicable legislations	Provision of a technical team work that shall not be less than 5 specialists in programming at the end of the first year of the company.
77	72	Research and development in scientific sector	Subject to applicable legislations	Subject to applicable legislations
78	7730-77300	Machineries, other equipment and real items renting (with the exception of automotive-related renting services)		

79	471	Retail trading in unspecialized stores (with the exception of cooperatives 4711001)	100	
80	731	Advertisement	Subject to applicable legislations	
81	732	Market researches and questionnaires		
82	702	Consultancy expertise in the field of management activities		
83	712	Technical tests and analyses		
84	331	Repair of moulded metals products, machineries and equipment (with		

		the exception of ships or Aircrafts and other transport equipment).		
85	8121-81210	General cleaning of buildings		
86	742	Photography activities		
87	8292-82920	Packaging activities		
88	823	Conferences and commercial fairs organization		
89	741	Specialized design activities		
90	7490005	Legal translation services		
91	7490006	Movies and TV programs translation services		

92	7490012	Translation services of publications		
93	749002	Interpretation services		
94	41	Construction of buildings	Subject to applicable legislations	Only projects of infrastructure of a wide scale, such as airports, motorways, sports facilities and projects which value exceeds AED 450 million shall be allowed.
95	42	Civil engineering		
96	432	Electricity, plumbing and other construction activities		
97	433	Completion and decoration of		

		buildings		
98	431	Demolition and site preparation work.		
99	439	Other specialized construction activities		
100	7730009	Hiring construction, building or demolition machineries and equipment.		
101	851	Pre-school and primary education	Subject to applicable legislations	<p>1. Public education shall be the exempted.</p> <p>2. Provided that the approval of competent authorities to establish and give instructions to an educational</p>

				institution shall be obtained. 3. This may be also subject to requirements and convenience of the school facilities and guarantee of a high level of education quality
102	852	Secondary education		
103	853	Higher education		
104	854	Other kinds of education		
105	370	Sewage		Subject to applicable legislations in this regard.
106	382	Wastes processing and disposition		
107	3900001	Pollution effects processing and		

		environment protection services		
108	861	Hospital activities	100	<p>1. This is subject to the approval of relevant authorities which depend on tests of economic need that takes into consideration the number of hospitals, medical and health centres in a certain area.</p> <p>2. In Dubai Healthcare City, test of economic need will not be required.</p>
109	869	Other activities in the field of human health	70	Subject to applicable legislations

110	8211001	Hotels management	Subject to applicable legislations	
111	8211004	Restaurants management		
112	90009	Creative activities and drama arts (theatre)		Only theatre activities, live theoretical companies and circus services are allowed
113	9000104	Concert		
114	9000110	Circus		
115	8130002	Gardens and parks decoration services.		Subject to applicable legislations.
116	9103-91030	Gardens of plants, zoos and natural reserve.		Only services of public gardens are allowed.
117	5012-50120	Maritime and coastal freight of goods		

118	5022001	Water internal freight of goods		Subject to applicable legislations
119	7730016	Chartering commercial ships.		
120	5222002	Pilotage and towing of ships		
121	5222007	Maritime towing for boats, water and sea jet skis		
122	New	Holding companies' activities in intellectual properties.		