

## **Cabinet Resolution No. (160) of 2025**

### **Regarding the List of Administrative Violations and Penalties for Acts Committed in Violation of the Provisions of Federal Law No. (3) of 2021 Regarding the Regulation of Donations and its Executive Regulations**

#### **The Cabinet:**

- Having reviewed the Constitution;
- Federal Law No. (1) of 1972 Regarding the Competences of Ministries and the Powers of Ministers, as amended;
- Federal Law No. (14) of 2016 Regarding Administrative Violations and Penalties in the Federal Government;
- Federal Law No. (3) of 2021 Regarding the Regulation of Donations;
- Cabinet Resolution No. (96) of 2022 Regarding the Executive Regulations of Federal Law No. (3) of 2021 on the Regulation of Donations; and
- Upon the proposal of the Minister of Community Empowerment, and the approval of the Cabinet;

#### **Hereby resolves as follows:**

### **Article (1)**

#### **Definitions**

The definitions set forth in Federal Law No. (3) of 2021 Regarding the Regulation of Donations shall apply to this Resolution. In addition, the following terms and expressions shall have the meanings assigned to each of them, unless the context requires otherwise:

<b>Law</b>	:	Federal Law No. (3) of 2021 Regarding the Regulation of Donations.
<b>Executive Regulations</b>	:	Cabinet Resolution No. (96) of 2022 Regarding the Executive Regulations of Federal Law No. (3) of 2021 Regarding the Regulation of Donations.

**Committee** : The Grievances Committee formed pursuant to Article (34) of the Law.

## **Article (2)**

### **Scope of Application**

The provisions of this Resolution shall apply to licensed entities and authorized non-governmental entities subject to the provisions of the Law, its Executive Regulations, or the resolutions issued in implementation thereof.

## **Article (3)**

### **Administrative Penalties**

1. Without prejudice to any measure stipulated in the Law, where licensed entities and authorized non-governmental entities referred to in Article (2) of this Resolution commit a violation, the Competent Authority may impose the administrative penalties set out in the Schedule annexed to this Resolution, in accordance with the controls stipulated therein and in this Resolution.
2. The Competent Authority shall prepare a report on the committed violation.
3. The Competent Authority shall notify the violator of the committed violation through its approved means and request a response thereto within a period not exceeding fifteen (15) days. Failure to respond within the specified period shall be deemed an admission of the violation.
4. The Competent Authority shall decide on the violation within a period not exceeding fifteen (15) days from the date of receipt of the response or the expiry of the specified period, and shall issue its decision either to close the file or to impose the administrative penalty as specified in the Schedule annexed to this Resolution.
5. For the purposes of collecting the amount of the administrative fine set out in the Schedule annexed to this Resolution, a part of a day shall be deemed a full day, and a part of a month shall be deemed a full month.

6. Where the administrative penalty of suspension of fundraising activities is imposed, the following controls and procedures shall be observed:
  - a. The entity shall be prohibited from collecting donations by any means whatsoever during the suspension period.
  - b. The Competent Authority may determine training courses related to the governance, regulation, and management of donations.
  - c. For the reactivation of fundraising activities, attendance and successful completion of the training courses referred to in paragraph (b) of this Clause shall be mandatory for board members, managers, or employees concerned with the subject matter of the violation, as determined by the Competent Authority.

#### **Article (4)**

##### **Violations Register**

1. A register entitled “Administrative Violations Register of the Donations Regulation Law” shall be established at the Competent Authority, in which all data and information relating to the administrative violations committed by licensed entities and authorized entities shall be recorded, including the type and date of the violation, the reason for the violation, the administrative penalty applied, and any other data and information determined by the Competent Authority.
2. The local authority shall provide the Ministry with quarterly reports on the administrative violations and penalties imposed on licensed entities and authorized entities falling within the scope of its competence.

#### **Article (5)**

##### **Grievance Against Administrative Penalties**

1. The Competent Authority shall notify the violator of the decision imposing the administrative penalty within fifteen (15) days from the date of issuance thereof, through the means approved thereby, provided that such notification shall include a statement of

the committed violation, the time limit required for rectification and regularization of the status, and any other data as determined by the Competent Authority.

2. Any person against whom a decision imposing an administrative penalty referred to in Clause (1) of this Article is issued may submit a grievance against such decision to the Committee, in accordance with the procedures followed thereby, within fifteen (15) working days from the date of becoming aware of the decision subject to grievance, provided that the grievance is reasoned and accompanied by all supporting documents. The grievance shall be decided on within fifteen (15) working days from the date of its submission. The lapse of this period without the issuance of a decision shall be deemed a rejection of the grievance.
3. The decision issued in respect of the grievance shall be final, without prejudice to the right to appeal such decision before the competent court.

## **Article (6)**

### **Amendment of Administrative Fines**

The Cabinet shall be competent to introduce any amendments to the administrative fines set out in this Resolution, whether by addition, deletion, or modification.

## **Article (7)**

### **Collection of Administrative Fines**

1. The Ministry shall collect the administrative fines imposed pursuant to the provisions of this Resolution, in accordance with the mechanism determined by the Ministry of Finance.
2. The local authority shall collect the administrative fines imposed pursuant to the provisions of this Resolution, or enter into settlement in respect thereof, in accordance with the mechanism approved thereby, and such fines shall accrue to the treasury of the local government.

## **Article (8)**

### **Executive Resolutions**

1. The Minister shall issue the resolutions necessary for the implementation of the provisions of this Resolution, in coordination with the Minister of Finance.
2. The Head of the local authority shall issue the decisions necessary for the implementation of the provisions of this Resolution, in coordination with the concerned authorities in the Emirate.

## **Article (9)**

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

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

**Mohammed bin Rashid Al Maktoum**

**Prime Minister**

**Issued by us:**

**On: 13 Jumada Al-Ula 1447 A.H.**

**Corresponding to: 4 November 2025 A.D.**

**The Schedule annexed to Cabinet Resolution No. (160) of 2025  
Regarding the List of Administrative Violations and Penalties for Acts  
Committed in Violation of the Provisions of Federal Law No. (3) of 2021  
Regarding the Regulation of Donations and its Executive Regulations.**

SN	Violation	Graduation of administrative penalties in case of repetition or continuation of the violation after the expiry of the specified period for removing the violation and addressing the resulting damages.				The Specified Period for Removing the Violation and Addressing the Damages
		Commission of the Violation for the First Time	Commission of the Violation for the Second Time	Commission of the Violation for the Third Time	Commission of the Violation for the Fourth Time	
1	Failure of licensed entities to comply with the controls and percentages of deductions prescribed for the administrative and operational expenses necessary for the fundraising process.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(30) days

2	Failure of licensed entities to submit reports on administrative and operational expenses of fundraising activities to the competent authority.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(30) days
3	Non-compliance with the conditions and controls of the fundraising permit.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days
4	Changing beneficiary entities or the purpose for which donations were collected without the approval of the competent authority.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days
5	Failure to deliver donations to the beneficiary entities.	Warning	Administrative fine of AED (25,000)	Administrative fine of AED (50,000)	Suspension of fundraising activities for one month, extendable for similar periods.	(7) days

6	Continuation of the fundraising process after expiry of the permit, without renewal, or upon reaching the target amount.	Notice	Warning	Administrative fine of AED (50,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days
7	Failure of licensed entities to provide the Competent Authority with the required reports and data pursuant to Article (22) of the Law.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days
8	Failure of licensed entities to maintain final accounts or audited financial statements in accordance with the legislation in force in the State.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days
9	Failure of authorized entities to provide the Competent Authority with the required reports and data pursuant to Article (23) of the Law.	Notice	Warning	Administrative fine of AED (10,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days

10	Failure of authorized entities to deliver donations to beneficiary entities within the period specified in the permit application.	Notice	Warning	Administrative fine of AED (15,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days
11	Failure of charitable associations to comply with the conditions and controls of fundraising permits issued in favor of authorized entities.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days
12	Failure of charitable associations to maintain regular electronic records for donations resulting from fundraising permits.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(15) days
13	Failure of a charitable association to provide the authorized entity with the periodic reports on fundraising process.	Notice	Warning	Administrative fine of AED (15,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days

14	Failure of the charitable association to deliver donation proceeds to the authorized entity within a period not exceeding (30) days from the date of expiry of the permit.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days
15	Failure of licensed entities and authorized entities to register donation data and information in the unified electronic register, in accordance with procedures prescribed under the Law and its Executive Regulations.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(15) days
16	Conversion of in-kind donations into cash without obtaining the approval of the competent authority.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	-

17	Failure of licensed entities and authorized entities to establish systems for obtaining donor and beneficiary data.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(30) days
18	Receiving or providing cash donations exceeding AED 10,000 by the licensed entities.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	-
19	Providing cash donations exceeding AED 10,000 by the authorized entities.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	-
20	Failure of licensed entities and authorized entities to obtain permits for exchanging information related to the beneficiaries of donations.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(15) days

21	Failure of charitable associations and authorized entities to comply with the prescribed controls upon the expiry of fundraising permits.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days
22	Failure of licensed entities and authorized entities to comply with the prescribed standards for cash and in-kind donation boxes and containers.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(30) days

23	Failure to allow employees, inspectors, or authorized representatives of the competent authority to access the premises and review the documents and information related to the collection, receipt, and provision of donations, as well as the inventory of donation boxes, at any time requested by the competent authority.	Warning	Administrative fine of AED (50,000)	Administrative fine of AED (100,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days
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24	Inaccuracy or incorrectness of the data and information contained in the reports on the collection, receipt, or provision of donations submitted by licensed entities and authorized entities to the competent authority.	Warning	Administrative fine of AED (50,000)	Administrative fine of AED (100,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days
25	Failure to deposit donations received through cash or monetary means into the designated bank account.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days
26	Failure to deposit proceeds from the conversion of in-kind donations into cash into the bank accounts of the licensed or authorized entity within 7 days from the date of conversion.	Notice	Warning	Administrative fine of AED (25,000)	Suspension of fundraising activities for one month, extendable for similar periods	(5) days

27	Failure of licensed entities and authorized entities to comply with the content and conditions of advertisements issued by the competent authorities when publishing or broadcasting fundraising promotional materials.	Notice	Warning	Administrative fine of AED (50,000)	Suspension of fundraising activities for one month, extendable for similar periods	(15) days
28	Destruction or disposal of fundraising records without obtaining the approval of the competent authority.	Warning	Administrative fine of AED (25,000)	Administrative fine of AED (50,000)	Suspension of fundraising activities for one month, extendable for similar periods	-