United Arab Emirates
The Cabinet

Cabinet Resolution No. 16 of 2020
Concerning the Determination of the Positive List of Economic Sectors and Activities Eligible for Foreign Direct Investment and Percentage of their Ownership

The Cabinet:
- After cognizance of the Constitution; and
- The Federal Law No. (1) of 1972 concerning the Mandates of Ministries and Powers of Ministers and its amendments; and
- The Federal Law No. (2) of 2015 on Commercial Companies, and its amendments; and
- The Federal Decree-Law No. (19) of 2018 on Foreign Direct Investment; and
- Upon the proposal of the Minister of Economy and the approval of the Cabinet,

Has resolved:

Article (1)
Definitions
In this Resolution, the following words and expressions shall have the meanings ascribed to them, unless the context otherwise requires:
State or UAE: the United Arab Emirates.
Foreign Investor: means a natural or moral person who has not the UAE nationality and invests in the State in accordance with the Federal Law No. (19) of 2018 on Foreign Direct Investment.

Article (2)
Positive List

The positive list of economic sectors and activities attached hereto and in which the foreign investor is permitted to invest is hereby approved.
Article (3)
Legal Form

The Foreign Direct Investment Project in the economic activities referred in article (2) hereof shall take any of the following legal forms:

a. A limited liability companies, including one person (single owner) companies.
b. Private joint stock companies, including one person (single owner) companies.

Article (4)
Percentage of Ownership by the Foreign Investor

The foreign investor shall own 100% of Foreign Direct Investment Project in the economic activities referred to in article (2) hereof, except as provided for in Federal Law No. (2) of 2015 on Commercial Companies.

Article (5)
Minimum Share Capital

The minimum share capital of the Foreign Direct Investment Project in the economic activities referred to in article (2) hereof shall be as set forth in the list attached hereto.

Article (6)
Restrictions and Conditions of Foreign Direct Investment

Restrictions and conditions of foreign direct investment in the economic activities referred to in article (2) hereof shall be as ascribed to each activity in the attached list in addition to any other restrictions and conditions set by the licensing authority and any restrictions and conditions set by the legislation in force.

Article (7)
Minimum percentage of Nationals

The minimum percentage of nationals employed in the Foreign Direct Investment Project in economic activities referred to herein shall be according to the relevant Regulation applicable in the Ministry of Human Resources & Emiratization.
Article (8)
Incentives for a Foreign Direct Investment Project

1. Incentives for the Foreign Direct Investment Project in Economic Activities referred to in Article (2) hereof shall be according to the incentives stipulated under the Decree-Law No. (19) of 2018 on Foreign Direct Investment.

2. The competent local authority may grant any other incentives for the Foreign Direct Investment Project.

Article (9)
Exceptions

Provisions of articles (71), (151) and (209) of the Federal Law No. (2) of 2015 on Commercial Companies and its amendments shall not apply to Foreign Direct Investment Project in economic activities referred to in article (2) hereof.

Article (10)
Repeal of Conflicting Provisions

Any provision that contradicts or is in conflict with this Resolution shall be annulled.

Article (11)
Publication; Entry in Force

This Resolution shall be published in the Official Gazette and shall come into force on the day following its publication.
United Arab Emirates
The Cabinet

Positive List of Economic Sectors and Activities Eligible for Foreign Direct Investment annexed to the Cabinet Resolution No. (16) of 2020

<table>
<thead>
<tr>
<th>#</th>
<th>ISIC4</th>
<th>Economic Activities</th>
<th>Minimum Capital Million/Dhs</th>
<th>FDI Requirements and Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>01111</td>
<td>Seeds Cultivation (Wheat, Corn, Barley, etc.)</td>
<td>7,5</td>
<td>- Use modern technology</td>
</tr>
<tr>
<td>2</td>
<td>01112</td>
<td>Growing of leguminous crops</td>
<td>7,5</td>
<td>- Bring high added-value</td>
</tr>
<tr>
<td>3</td>
<td>0113</td>
<td>Growing of vegetables and melons, roots and tubers</td>
<td>7,5</td>
<td>- Contribute in research &amp; development</td>
</tr>
<tr>
<td>4</td>
<td>0114</td>
<td>Growing of sugar cane</td>
<td>7,5</td>
<td>- Meet the requirements of licensing entities in the State</td>
</tr>
<tr>
<td>5</td>
<td>0116</td>
<td>Growing of other non-perennial crops</td>
<td>7,5</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>0119001</td>
<td>Flowers and buds Cultivation</td>
<td>7,5</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>0121</td>
<td>Growing of grapes</td>
<td>7,5</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>0123001</td>
<td>Fruits and Citrus Cultivation</td>
<td>7,5</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>0124</td>
<td>Growing of pome fruits and stone fruits</td>
<td>7,5</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>0125</td>
<td>Growing of other tree and bush fruits and nuts</td>
<td>7,5</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>0126</td>
<td>Growing of oleaginous fruits</td>
<td>7,5</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>0127</td>
<td>Growing of beverage crops</td>
<td>7,5</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>01289</td>
<td>Growing of aromatic, drug and pharmaceutical crops</td>
<td>7,5</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>0161</td>
<td>Support activities for crop production</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>0162</td>
<td>Support activities for animal production</td>
<td>7,5</td>
<td></td>
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<tr>
<td>16</td>
<td>0163</td>
<td>Post-harvest crop activities</td>
<td>7,5</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>0164</td>
<td>Seed processing for propagation</td>
<td>7,5</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>0210</td>
<td>Silviculture and other forestry activities</td>
<td>7,5</td>
<td></td>
</tr>
</tbody>
</table>
### Positive List of Economic Sectors and Activities Eligible for Foreign Direct Investment annexed to the Cabinet Resolution No. (16) of 2020

#### Manufacturing Sector

<table>
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<tr>
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<th>Economic Activities</th>
<th>Minimum Capital Million/Dhs</th>
<th>FDI Requirements and Conditions</th>
</tr>
</thead>
</table>
| 20 | 10    | Manufacture of food products (except):  
1071 Manufacture of bakery products  
105 Manufacture of dairy products  
108 Manufacture of prepared animal feeds | 15                          | - Use modern technology  
- Bring high added-value  
- Contribute in research & development  
- Meet the requirements of licensing entities in the State. |
| 21 | 11    | Manufacture of beverages (except):  
1101 Distilling, rectifying and blending of Spirits  
1102 Manufacture of wines  
1103 Manufacture of malt liquors | 15                          |                                                                                  |
| 22 | 14    | Manufacture of wearing apparel (except:)  
14109 Tailoring and Sewing of Wearing Apparel  
1410122 Military Garments Manufacturing | 15                          |                                                                                  |
<p>| 23 | 15    | Manufacture of leather and related Products                                          | 15                          |                                                                                  |
| 24 | 16    | Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of | 15                          |                                                                                  |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>25</td>
<td>2012002</td>
<td>Straight or Complex Fertilizers Manufacturing</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>2013</td>
<td>Manufacture of plastics and synthetic rubber in primary forms</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>2021</td>
<td>Manufacture of pesticides and other agrochemical products</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>2022</td>
<td>Manufacture of paints, varnishes and similar coatings, printing ink and mastics</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>2023</td>
<td>Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>2029006</td>
<td>Glues and Prepared Adhesives Manufacturing</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>2029008</td>
<td>Manufacture of dyestuffs and pigments</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>2029009</td>
<td>Textiles and Leather Finishing Used Chemical Materials Manufacturing</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>2029013</td>
<td>Manufacture of photographic plates, films</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>#</td>
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<tr>
<td>34</td>
<td>2029019</td>
<td>Gelatine and Its Derivatives Manufacturing</td>
<td>15</td>
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<tr>
<td>35</td>
<td>2029021</td>
<td>Essential Oils Manufacturing (Essence)</td>
<td>15</td>
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<tr>
<td>36</td>
<td>2029022</td>
<td>Extracted Natural Aromatic Products Manufacturing</td>
<td>15</td>
<td></td>
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<tr>
<td>37</td>
<td>2029023</td>
<td>Aromatic Distilled Waters Manufacturing</td>
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<tr>
<td>38</td>
<td>2029024</td>
<td>Matches Manufacturing</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>2029025</td>
<td>Welding Powders and Pastes Manufacturing</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>2030</td>
<td>Manufacture of man-made fibres</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>2100</td>
<td>Manufacture of pharmaceuticals, medicinal chemical and botanical products</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>22</td>
<td>Manufacture of rubber and plastics products</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>23</td>
<td>Manufacture of other non-metallic mineral products</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>24</td>
<td>Manufacture of basic metals (except:)</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>242 Manufacture of basic precious and other non-ferrous metals</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>2432 Casting of non-ferrous metals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>25</td>
<td>Manufacture of fabricated metal products, except machinery and</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>#</td>
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<tr>
<td>46</td>
<td>26</td>
<td>Manufacture of computer, electronic and optical products</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>27</td>
<td>Manufacture of electrical equipment</td>
<td>20</td>
<td></td>
</tr>
</tbody>
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<tbody>
<tr>
<td>48</td>
<td>28</td>
<td>Manufacture of machinery and equipment n.e.c. except: 28259 Tobacco Processing</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Machinery Manufacturing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>29</td>
<td>Manufacture of motor vehicles, trailers and semi-trailers</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>3011101</td>
<td>Building of Commercial Vessels</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>3011103</td>
<td>Ships and Floating Structures Manufacturing</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>3011905</td>
<td>Construction of Drilling Platforms, Floating or Submersible</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>3011906</td>
<td>Construction of Floating Structures</td>
<td>100</td>
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<tr>
<td>54</td>
<td>3011907</td>
<td>Building of Hovercraft</td>
<td>100</td>
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<tr>
<td>55</td>
<td>3012</td>
<td>Building of pleasure and sporting boats</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>56</td>
<td>3020</td>
<td>Manufacture of railway locomotives and rolling stock</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>57</td>
<td>3030</td>
<td>Manufacture of air and spacecraft and related machinery except: 3030006 Military</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ballistic and Guided Missiles Manufacturing</td>
<td></td>
<td></td>
</tr>
</tbody>
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</thead>
<tbody>
<tr>
<td>64</td>
<td>3290</td>
<td>Other manufacturing n.e.c.</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>65</td>
<td>3312001</td>
<td>Repair and maintenance of trains engines</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>66</td>
<td>3312002</td>
<td>Repair and maintenance of ship engines</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>67</td>
<td>3315001</td>
<td>Repair and maintenance of ships</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>68</td>
<td>3315004</td>
<td>Repair and maintenance of trains and railway equipment</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>69</td>
<td>3315005</td>
<td>Maintenance and Repair of Aircraft engines</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>70</td>
<td>3315006</td>
<td>Maintenance and Repair of Aircrafts</td>
<td>15</td>
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</tbody>
</table>

### Services Sector

<table>
<thead>
<tr>
<th>#</th>
<th>ISIC4</th>
<th>Economic Activities</th>
<th>Minimum Capital Million/Dhs</th>
<th>FDI Requirements and Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>71</td>
<td>6910002</td>
<td>Legal consultancy offices</td>
<td>In accordance with</td>
<td>- Not to plead before UAE</td>
</tr>
</tbody>
</table>
the legislation in force. 
- Not to take any legal action in courts, tribunals and judiciary and administrative committees 
- Not to carry out notarization functions 
- To obtain approval of concerned entities for licensing this activity in the State 
- To be a natural or legal person excelling in this field

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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>72</td>
<td>692</td>
<td>Accounting, bookkeeping and auditing activities; tax consultancy</td>
<td>In accordance with the legislation in force</td>
<td>Only business tax planning, consultancy and preparation and review of business tax activities</td>
</tr>
<tr>
<td>73</td>
<td>711</td>
<td>Architectural and engineering activities and related technical consultancy</td>
<td>In accordance with the legislation in force</td>
<td>To be a natural or legal person excelling in this field</td>
</tr>
<tr>
<td>74</td>
<td>862</td>
<td>Medical and dental practice activities</td>
<td>In accordance with the legislation in force</td>
<td></td>
</tr>
<tr>
<td>75</td>
<td>75</td>
<td>Veterinary activities</td>
<td>In accordance with the legislation in force</td>
<td></td>
</tr>
<tr>
<td>76</td>
<td>620</td>
<td>Computer programming, consultancy and related activities</td>
<td>In accordance with the legislation in force</td>
<td>To provide a work team comprising no less than 5 members specialized in computer programming by the end of the first year of the company</td>
</tr>
<tr>
<td>77</td>
<td>72</td>
<td>Scientific research and development</td>
<td>In accordance with the legislation in force</td>
<td>In accordance with the legislation in force</td>
</tr>
<tr>
<td>78</td>
<td>7730-</td>
<td>Renting and leasing of</td>
<td>In accordance with the legislation in force</td>
<td></td>
</tr>
<tr>
<td>#</td>
<td>ISIC4</td>
<td>Economic Activities</td>
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<td>------------------------------------------------------------------------------------</td>
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<td>---------------------------------</td>
</tr>
<tr>
<td>79</td>
<td>471</td>
<td>Retail sale in non-specialized stores (except cooperative societies 4711001)</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>80</td>
<td>731</td>
<td>Advertising</td>
<td></td>
<td></td>
</tr>
<tr>
<td>81</td>
<td>732</td>
<td>Market research and opinion polling</td>
<td></td>
<td>In accordance with the legislation in force</td>
</tr>
<tr>
<td>82</td>
<td>702</td>
<td>Management consultancy activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>83</td>
<td>712</td>
<td>Technical testing and analysis</td>
<td></td>
<td></td>
</tr>
</tbody>
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**Services Sector**

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</thead>
<tbody>
<tr>
<td>84</td>
<td>331</td>
<td>Repair of fabricated metal products, machinery and equipment (except ships, aircrafts and bother transport equipment)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>85</td>
<td>8121-81210</td>
<td>General cleaning of buildings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>86</td>
<td>742</td>
<td>Photography activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>87</td>
<td>8292-82920</td>
<td>Packaging activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>88</td>
<td>823</td>
<td>Organization of conventions and trade shows</td>
<td></td>
<td></td>
</tr>
<tr>
<td>89</td>
<td>741</td>
<td>Specialized design activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90</td>
<td>7490005</td>
<td>Legal Translation Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>91</td>
<td>7490006</td>
<td>Translation services, movies and television programs</td>
<td></td>
<td></td>
</tr>
</tbody>
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<tbody>
<tr>
<td>100</td>
<td>7730009</td>
<td>Construction and Building Machines and Equipment Renting</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 101 | 851         | Pre-primary and primary education                        |                            | 1. Public education is excluded.  
2. To obtain the approval of concerned entities for licensing these activities and observe the specified restrictions & standards  
3. To observe the conditions and standards of educational institutions and ensure a high level of education |
| 102 | 852         | Secondary education                                      |                            |                                                                                                  |
| 103 | 853         | Higher education                                         |                            |                                                                                                  |
| 104 | 854         | Other education                                           |                            | In accordance with the legislation in force                                                      |
| 105 | 370         | Sewerage                                                 |                            |                                                                                                  |
| 106 | 382         | Waste treatment and disposal                              |                            |                                                                                                  |
| 107 | 3900001     | Pollution Treatment and Environment Protection            |                            |                                                                                                  |
Hospital activities

This activity is subject to approval of competent entities depending on the economic need taking into account the number of hospitals and medical and health centers in a specific area.

Dubai Healthcare City is excluded from the restriction above.

Other human health activities

In accordance with the legislation in force

Hotel Management

In accordance with the legislation in force

Restaurant management

In accordance with the legislation in force

Positive List of Economic Sectors and Activities Eligible for Foreign Direct Investment annexed to the Cabinet Resolution No. (16) of 2020

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