

Doing Business in the United Arab Emirates

Expert knowledge means success

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Note: This publication has not been updated since it was last published. Some of the hyperlinks may have changed and may need updating. In addition, some of the information in this publication may be out of date.



Its generosity with oil revenues and its moderate foreign policy stance have allowed the UAE to play a vital role in the affairs of the region.

Introduction

The United Arab Emirates (UAE) Federation was formed on 2 December 1971 as a fully independent state when the so called 'Trucial States' ended their individual treaty relationships with Britain. Six states - Abu Zaby, Ajman, Al Fujayrah, Ash Shariqah, Dubayy, and Umm al Qaywayn - merged to form the UAE. They were joined in 1972 by Ra's al Khaymah.

Since the discovery of oil in the UAE in the 1950s, the UAE has undergone a profound transformation from an impoverished region of small desert principalities to a modern state with a high standard of living. In 1962, Abu Dhabi became the first of the emirates to begin exporting oil, and the resulting revenues transformed the country's society and economy.

The late Sheikh Zayed, ruler of Abu Dhabi and president of the UAE at its inception, was quick to seize on the potential of the oil industry. He oversaw the development of all the emirates and directed oil revenues into healthcare, education and the national infrastructure.

The oil industry has attracted a large influx of foreign workers who, together with expatriates, now make up more than three quarters of the population - there are reported to be 120,000 British citizens living in the UAE.

While still heavily dependent on hydrocarbons, the UAE is relatively well insulated from periods of low oil prices due to successful economic diversification, large foreign exchange reserves and overseas investments.

The UAE's flourishing free zones have brought further economic benefits and significant industrial growth and its per capita GDP is now on par with those of leading West European nations. The country's growing business sector and its tourist industry have helped to fuel a construction boom, with billions of dollars being pumped into showpiece schemes including chic hotels and skyscrapers.

UK-UAE Trade

The United Arab Emirates (UAE) is the largest market in the Middle East for the UK. It is the UK's 9th largest export market in the world, with total exports to Dubai worth £1,972.55m, Abu Dhabi 316,606m and the Sharjah and the other Emirates £466,622m in 2007.

The priority sectors for the UAE federal and local (by Emirate) governments are:

- Energy
- Travel and tourism
- Financial services
- Professional services
- Transport and logistic services
- Construction
- Education and healthcare

Over 85% of UK-UAE trade is conducted through Dubai and the Northern Emirates. Dubai has a vibrant tourist industry, a thriving free trade zone, and is embracing new technology through ventures such as Dubai Internet City and Media City. The Northern Emirates fare less well, although Sharjah has established itself as a base for manufacturing.

The UAE's economy is booming, and its programme of investment and privatisation offers good opportunities for UK businesses. Trade between the two countries is growing at a fast pace and UK businesses are increasingly participating in the UAE's property and construction sectors.

Financial incentives to establish manufacturing industries in the UAE are primarily focused on exemption from all taxes and duties levied on profits or production, with the exception of licensing fees. Furthermore, there are no restrictions on profit transfer or capital repatriation. Customs duties may also be exempted for qualifying projects established in the special Industrial zones. In addition, nationally produced products are accorded a 10 per cent price advantage in government purchases over imported goods.

The UAE is designated one of UKTI's High Growth Markets - a programme designed to help UK companies to capitalise on major commercial opportunities in some of the world's fastest-growing markets.

Reasons to do business in the UAE

The UAE is the leading regional trading hub and offers incoming businesses all the advantages of a highly developed economy. The infrastructure and services match the highest international standards, facilitating efficiency, quality and service. Among the benefits are:

- Free enterprise system;
- Highly developed transport infrastructure;
- State-of-the-art telecommunications;
- Sophisticated financial and services sector;
- Top international exhibition and conference venue;
- High quality office and residential accommodation;
- Reliable power, utilities etc.;
- First class hotels, hospitals, schools, shops etc. Cosmopolitan lifestyle.

The UAE has multiple free zones whose business climate is designed to be financially and operationally attractive and which include:

- No personal income and capital taxes;
- No corporate taxation;
- 100% repatriation of capital and profits;
- No currency restrictions;
- Competitive import duties (5% with many exemptions);
- Modern efficient communication facilities;
- Abundant and inexpensive energy supply;
- Simple staff recruitment procedures;
- Competitive freight charges;
- Competitive real estate costs;
- Easy access to both sea and airports.

There is no corporate tax or personal tax throughout the UAE. The only exceptions to this are oil producing companies and branches of foreign banks. Direct taxation is against the traditions of the UAE and it is highly unlikely that it will be introduced in the near future.

Financial Assistance

For medium or long term industrial finance, local companies can approach the Emirates Industrial Bank, set up by the UAE Government with an initial capital of Dh 500 million. Its main objective is to help develop the private sector. Bill discounting can be arranged with the commercial banks, either foreign or locally owned. Leasing and hire purchase are available from local finance companies specialising in this business. Import and export financing can be arranged through the commercial banks. Margins are often required by the banks. Such margins and the facilities offered will mainly depend on their relationship with their customers.

Industries

The UAE's main industries include:

- petroleum and petrochemicals;
- fishing;
- aluminium;
- cement;
- fertilizers;
- commercial ship repair;
- construction materials;
- boat building;
- handicrafts; and
- textiles

Petroleum and natural gas exports play the most important role in the economy, especially in Abu Dhabi. There has also been a massive construction boom, an expanding manufacturing base, and a thriving services sector.

Economy

The UAE promotes a liberal business environment and has a standard of living that continues to attract expatriates from around the globe (less than 20 per cent of the population of the UAE is Emirati). The UAE is looking to diversify its economy away from a reliance on oil and gas. In Dubai, contributions from that sector to the GDP have fallen from over 50 per cent thirty years ago, to around five per cent today.

The global economic downturn will reduce growth in the UAE from its historic recent highs of over 10 per cent. The sectors hit most are likely to be construction, real estate and financial services.

Fiscal Stimulus Initiatives announced so far include the setting up of a nine-man taskforce for Dubai to tackle the crisis, chaired by the



Why do business in Dubai?

Dubai is an open market with no exchange controls, quotas or trade barriers and is located at the heart of one of the world's richest regions.

Free Zones
There are 28 special zones that offer extra tax and exemption incentives for foreign investors.

Tax Incentives
Apart from a 5% custom's duty tariff, income is tax-free allowing for 100% repatriation of capital and profit.

Good Living
Dubai enjoys political stability and offers a superb quality of life – it is cosmopolitan and welcoming with a very low rate of crime. It also has great leisure and health facilities and boasts world-class hotels and cuisine.

Source: Dubai Tourism and Commerce Marketing

head of Emaar Properties Mohammed Ali Alabbar. Its remit was to look at Dubai's finances, including in financial services and real estate, and to make recommendations on how to navigate the global downturn. One initiative has been to bring all of Dubai's investments under the control of the Investment Corporation of Dubai (ICD) and Dubai World to facilitate better co-ordination. At a federal level, the Central Bank of the UAE has made funding available to help banks with liquidity issues to the tune of US\$32.76 billion (as of January 2009).

In order to stimulate the economy, and keep strategically important infrastructure projects on track, the Emirate of Dubai has announced a 42 per cent increase in public spending for 2009 to AED37.7 billion. This represents a fiscal deficit of AED4.2 billion. 45 per cent of spending has been set aside for infrastructure and public transport development - a 33 per cent increase on 2008. 22 per cent of the Dubai budget is allocated for social spending including education and health with a further 19 per cent on security, borders and the judiciary.

The long term economic outlook for the UAE is positive. Abu Dhabi's oil and gas driven wealth underpins economic development throughout the UAE - Abu Dhabi has proven oil reserves for 100 years, and revenues from that sector are projected to be some US\$97 billion in 2009. GDP per capita stands at around US\$29,117.

The UAE owns some of the world's biggest investment funds, including the biggest, ADIA, which has estimated reserves of between US\$500-900 billion.

The UAE has one of the highest GNP's per head in the world. While still heavily dependent on revenues from hydrocarbons the UAE is relatively well insulated from periods of low oil prices due to successful moves towards economic diversification, large foreign exchange reserves and overseas investments.

Dhabi has approximately 10% of the world's proven oil reserves and 5% of the gas. The Emirate also has an impressive investment portfolio financed from oil income. Dubai is different. It has been forced to diversify to compensate for far more limited hydrocarbon reserves. The economy is based on Dubai's reputation as an entre pot for the region, its vibrant tourist industry and thriving free trade zone. More recent ventures such as the

"Dubai Internet City" and "Media City" will diversify the Emirate's economy still further.

The Northern Emirates fair less well, although Sharjah has established itself as a base for manufacturing. The Northern Emirates are, to a greater or lesser extent, reliant on Abu Dhabi and funds from the Federal Government.

Population

The United Arab Emirates is divided into seven emirates. Abu Dhabi is the most populated Emirate with 38% of the UAE population. The city of Dubai has a further 30%, so over two-thirds of the UAE population live in either Abu Dhabi or Dubai¹.

The population was estimated in 2010 at 8,264,070² of whom fewer than 20% were UAE nationals or Emiratis while the majority of the population were expatriates. The country's net migration rate stands at 21.71, the world's highest.

The people of the UAE generally enjoy a high standard of living because of oil wealth.

The official language is Arabic, but English is the business language and is widely spoken. It is a strongly Muslim country, but also one of the most liberal countries in the Gulf, with other cultures and beliefs generally tolerated.

Staffing

There are a number of recruitment agencies in Abu Dhabi that offer recruitment consultancy. Some recruitment agencies offer office space and equipment on a contractual basis. The workforce comprises mainly of expatriates, however the present trend is on emiratisation and more and more nationals are being absorbed as part of the mainstream workforce.

In Dubai, foreign workers may be recruited through private employment agencies licensed by the local Ministry.

Geography

The UAE is located in the Middle East, bordering the Gulf of Oman and the Persian Gulf, between Oman and Saudi Arabia. The capital City is Abu Dhabi, but the largest city is Dubai.

It is a federation of seven autonomous Sheikhdoms with a total land area of 83,600 square kilometres. The seven emirates are:

- Abu Dhabi;
- Dubai;
- Sharjah;
- Ras;
- Al Khaimah;
- Fujairah;
- Umm al Qaiwan and
- Ajman.



Climate

The climate is dry sub tropical with hot summers (May to October) and high humidity near the coast. Temperatures can reach the mid 40s in July and August.

Government Structure

The UAE's system of government is enshrined in the 1971 constitution. It consists of the Federal Supreme Council (comprising the rulers of the seven Emirates), a President and Vice President (elected by the Supreme Council for a five year term), a Council of Ministers and a 40 strong Federal National Council (drawn from representatives of all seven Emirates).

Each individual emirate retains its judicial and political power except where otherwise provided by the constitution or by agreements transferring the same to the federal government.

The federal government however maintains exclusive jurisdiction in a number of areas, such as foreign affairs, defence, health and education while the individual emirates retain exclusive jurisdiction in other matters including those relating to municipal work and natural resources.

Sheikh Khalifa Bin Zayed Al Nahyan is the current President of the United Arab Emirates (UAE) and emir of Abu Dhabi. Mohammed bin Rashid Al Maktoum has been Prime Minister since 5 January 2006.

Establishing a Business in the UAE

Potential investors/exporters are reminded that the advice of a reputable lawyer should be sought before making any commercial decisions in the UAE - the laws are based on a civil code and are generally unfamiliar to UK business owners or managers. Disputes need to be avoided if at all possible - litigation in the UAE courts is lengthy and expensive, thanks in part to the lack of any system of precedent.

Licensing

The basic requirement for all business activity in UAE is one of the following three categories of license.

- Commercial licenses covering all kinds of trading activity;
- Professional licenses covering professions, services, craftsmen and artisans;
- Industrial licenses for establishing industrial or manufacturing activity.

Some categories of businesses require approval from ministries as follows:

- Banks and financial institutions - from the Central Bank of the UAE;
- Manufacturing - from the Ministry of Finance and Industry;
- Pharmaceutical and medical products - from the Ministry of Health;
- Branch of foreign company - from the ministry of Economy and Commerce.

More detailed procedures apply to businesses engaged in oil or gas production and related industries.

Ownership Requirements

Fifty-one per cent participation by UAE nationals is the general requirement for all UAE established companies except:

- Where the law requires 100% local ownership;
- In the Free Trade Zones where 100% foreign ownership is permitted;
- In activities open to 100% AGCC ownership;
- Where wholly owned AGCC companies enter into partnership with UAE nationals;
- In respect of foreign companies registering branches or a representative office in Dubai;
- In professional or artisan companies where 100% foreign ownership is permitted.

In practice, foreign companies operate in one of three ways: with a local sponsor, through a partnership with a UAE national or company, or through a private limited company or public shareholding company incorporated by Ruler's decree.

Legal Structures for Business

Federal Law No. 8 of 1984, as amended by Federal Law No. 13 of 1988 - the Commercial Companies Law - and its by-laws govern the operations of foreign business. In broad terms the provisions of these regulations are as follows: - the Federal Law stipulates a total local equity of not less than 51% in any commercial company and defines seven categories of business organisation, which can be established in the UAE. It sets out the requirements in terms of shareholders, directors, minimum capital levels and incorporation procedures. It further lays down provisions governing conversion, merger and dissolution of companies.

The seven categories of business organisation defined by the Law are:

- General partnership company;
- Partnership-en-commendam;
- Joint venture company;
- Public shareholding company;
- Private shareholding company;
- Limited liability company;
- Share partnership company.

Partnerships

General partnership companies are limited to UAE nationals only. The Dubai Government does not presently encourage the

establishment of partnership-en-commendam and share partnership companies.

Joint Venture

A joint venture is a contractual agreement between a foreign party and a local party licensed to engage in the desired activity. The local equity participation in the joint venture must be at least 51%, but the profit and loss distribution can be mutually agreed. Joint ventures are suitable for companies working together on specific projects.

Public and Private Shareholding Companies

The Law stipulates that companies engaging in banking, insurance, or financial activities should be run as public shareholding companies. Foreign banks, insurance and financial companies, however, can establish a presence in Dubai by opening a branch or representative office.

Shareholding companies are suitable primarily for large projects or operations, since the minimum capital required is Dh. 10 million (US\$ 2.725 million) for a public company, and Dh. 2 million (US\$ 0.545 million) for a private shareholding company. The chairman and majority of directors must be UAE nationals and there is less flexibility of profit distribution than is permissible in the case of limited liability companies.

Limited Liability Companies

A limited liability company can be formed by a minimum of two and a maximum of 50 persons whose liability is limited to their shares in the company's capital. Most companies with expatriate partners have opted for this form of company.

In Dubai, the minimum capital is currently Dh. 300,000 (US\$ 82,000), contributed in cash. While foreign equity in the company may not exceed 49%, profit and loss distribution can be mutually agreed.

Responsibility for the management of a limited liability company can be vested in the foreign or national partners or a third party.

Branches and Representative Offices of Foreign Commercial Companies

The Commercial Companies Law also covers the formation and regulation of branches and representative offices of foreign companies in the UAE and stipulates that they may be 100% foreign owned, provided a local agent is appointed.

Companies' law

The UAE's Federal National Council (FNC) has approved the country's long-awaited Companies' Law, which has been renamed the *Commercial Companies Law*. It will come into force 3 months after publication in the UAE's official gazette, and is expected before the end of 2013.

The new Companies Law was first drafted in 2006 and is intended to update the existing regime, which dates back to 1984. During a lengthy debate in February the FNC removed the most eagerly anticipated clause from the new legislation, which would have changed current rules limiting foreign ownership of companies based outside the 'free zones'. Foreign ownership rules will now be considered as part of the Investors Law, which is not due to be discussed until after the FNC's 2013 summer break.

The change in the name of the law was intended to ensure there was "no ambiguity in the meaning or definition of a company", and to ensure that all types of commercial enterprise were subject to the new law, according to an automated translation of the FNC's official account of the debate.

The new law:

- will allow companies to voluntarily contribute up to 2% of their average profits during the 2 fiscal years before the contribution is made "for the purpose of serving the community", and to deduct this donation from profits.
- will criminalise manipulating the markets to create or maintain an artificial price for tradeable securities. The offence will carry a prison term of up to six months and a fine of up to 10 million dirhams (approx. £1.8 million). Misrepresenting a company's true financial position will carry a penalty of up to three years in prison, a 500,000 dirham (approx. £90,000) fine, or both.

Full summary at: <http://tinyurl.com/nde4fyq>

Only UAE nationals or companies 100% owned by UAE nationals may be appointed as local service agents. Local agents - also sometimes referred to as sponsors - are not involved in the operations of the company but assist in obtaining visas, labour cards etc. and are paid a lump sum and/or a percentage of profits or turnover. In general, branches and offices of foreign commercial companies are not licensed to engage in importing activity except for re-export or in the case of products of a highly technical nature. To establish a branch or representative office in Dubai the following documents are required:

- Company registration certificate;
- Board of directors' resolution for establishing a branch;
- True copy of company's memorandum/articles of association;
- Power of Attorney to the representative;
- Financial statements for the last two years;
- Local service agency agreement;
- Details of local service agent;
- Company profile.

Professional Firms

In setting up a professional firm, 100% foreign ownership, sole proprietorships or civil companies are permitted. Such firms may engage in professional or artisan activities but the number of staff members that may be employed is limited. A UAE national must be appointed as local service agent, but he has no direct involvement in the business and is paid a lump sum and/or percentage of profits or turnover.

The UAE Free Zones

The companies operating in the Free Zones are treated as being offshore, or outside the UAE for legal purposes.

The free zones are suitable for companies intending to use UAE as a regional manufacturing or distribution base, with the bulk of their business outside the UAE.

Licenses

Companies approved for operation in Free Trade Zones, can apply for one of the following types of licenses:

- Trading;
- Industrial;
- Service; or
- National Industrial.

These licenses are renewable annually.

Trading licenses are granted to locally incorporated companies, and to companies incorporated outside the UAE. Trading licenses are also issued to Free Zone Establishments (FZE) and Free Zone Companies (FZCo's).

Industrial licenses are issued to companies incorporated outside the UAE, FZE's and FZCo's. Service licenses are only granted to companies holding a UAE license. National Industrial licenses are issued to industrial companies registered within or outside the UAE, provided they meet the conditions of having at least 51% AGCC equity and their local production accounts for at least 40% value added. Products exported by such companies to AGCC states will be exempted from custom duties. Companies holding Free Zone licenses are also permitted to operate outside the UAE. Operations within the UAE can be undertaken by appointing a commercial agent.

Setting Up a Branch of a Foreign Company

A foreign company can set up a 100% owned branch in the Free Zone. A questionnaire and license application form with necessary documents are required to set up a project by a foreign company. Thereafter, a lease agreement and a personnel secondment agreement will be signed.

If the company's project involves the erection of a structure, a building permit will be issued after detailed plans are submitted and agreed.

Administrative work, such as importing equipment or engaging labour for installation of equipment, may proceed in parallel with construction work.

Taxation

There is no federal tax legislation in the UAE - instead, each Emirate has its own tax law.

With some exceptions the following taxes are not applicable in the UAE:

- Personal income tax;
- Capital gains tax;
- Value-added tax;
- Withholding tax;
- Corporate tax.

Corporate tax legislation is in force in the Emirates of Abu Dhabi, Dubai and Sharjah.

However, in practice only oil, gas and petrochemical companies and branch offices of foreign banks are required to pay taxes.

It is possible for companies or their branches carrying on a trade or business in the UAE to enter into an agreement with the ruler of a particular emirate whereby it will be exempt from any liability to taxation on its income.

The UAE Free Zones

The UAE has several tax free zones that enjoy substantial economic benefits and significant industrial growth.

The financial incentives on offer include:

- No currency restrictions;
- 100% repatriation of capital and profits;
- No corporate taxes for at least 15 years, renewable for an additional 15 years;
- Freedom to move capital including dividends and profit;
- Exemption from import duties;
- No exchange controls or trade barriers.

The Abu Dhabi Free Zone

The Abu Dhabi Free Zone includes facilities for warehousing, precious metals and food.

The Dubai Free Zones

The Dubai free zones offer attractive concessions and investment incentives to foreign investors including superb manufacturing and commercial facilities.

Jebel Ali Free Zone

Jebel Ali Free Zone is located 40 kms from Dubai International Airport and offers 100% foreign ownership.

The Dubai Airport Free Zone

The Dubai Airport Free Zone is located close to the Dubai International Airport and provides incentives to both the local and foreign investor.

The Dubai Technology E-commerce and Media Free Zone

The Dubai Technology, E-Commerce and Media Free Zone encompasses the Dubai Internet City, Dubai Media City and the

Knowledge Village and offers attractive concessions and investment incentives to foreign investors, including superb manufacturing and commercial facilities.

The Dubai Cars and Automotive Zone

The Dubai Cars and Automotive Zone was established with the objective of facilitating the re-export of automotive vehicles to the Africa, Asia and Middle East markets and is governed by Jebel Ali Free Zone rules and regulations.

The Sharjah Free Zones

The Sharjah Airport International Free Zone

Sharjah Airport International Free Zone is established adjacent to Sharjah International Airport and represents a unique opportunity for importers and exporters utilizing air or sea transport.

The Hamriyah Free Zone

The Hamriyah Free Zone offers attractive concessions and investment incentives to foreign investors including superb manufacturing and commercial facilities. It is considered one of the most advanced free zones in the Middle East.

Exporting

The Integrated Tariff of the United Kingdom, contains helpful information on Importing or Exporting. It includes references to the relevant laws and regulations. For further information, visit www.hmrc.gov.uk

UK Trade and Investment

The UK Trade and Investment Export Finance team encourages the availability of competitive export finance to all UK companies seeking to export goods or services or invest overseas. For further information visit www.uktradeinvest.gov.uk

Export licences (from UK)

You should check with Her Majesty's Revenue and Customs to see if a licence is required for any goods you wish to export to UAE. There are a number of licensing requirements, relevant to exports. These include:

- Common Agricultural Policy (CAP) Licences;
- Department for Business, Innovation and Skills (BIS) Licences;
- Department for Environment, Food & Rural Affairs (DEFRA) Licences;

- Department of Culture, Media and Sports (DCMS) Licences.

An export licence is mandatory if you are exporting certain products. If a licence is required and is not presented at the time of export, the consignment will not be able to leave. For further information, visit:

www.hmrc.gov.uk

The BIS's Export Control Organisation is the first point of contact for information on export controls. They provide advice on many issues, including how to establish whether or not specific goods need an export licence, the different types of export licences, how to complete export licence application forms and how long they take to process. They are also the point of contact for Export Control Organisation publications and licence application forms.

The Defence Export Services Organisation (DESO) can provide information concerning the export of defence related equipment. For further information visit www.deso.mod.uk

For information concerning export controls on antiques and works of art, please visit the Department for Culture, Media and Sport website. For further information visit www.culture.gov.uk

UAE Import controls

Note that goods which have been manufactured in Israel are prohibited. All printed matter, films and tapes must be cleared by the Ministry of Information. Pornographic material, ivory/rhino horns, cannabis, alcoholic beverages, fire-arms, fire works, narcotics and opium are also strictly prohibited. British and Irish beef and related products may not be imported.

Exports to the UAE are subject to pre-shipment inspection for those who want it. A full inspection service can be provided by

SGS United Kingdom Limited
E-mail: ukenquiries@sgsgroup.com
Tel: (01276) 697877
Fax: (01276) 697832

SGS United Kingdom Limited is the world's largest inspection organisation dealing with exports subject to commercial inspections or pre-shipment inspection programmes.

Imports into the UAE can only be undertaken by those importers who have the appropriate trade licence. All imported beef and poultry products require a health certificate from the

country of origin and a halal slaughter certificate issued by an approved Islamic centre in the country of origin. Imports by the public sector should be guaranteed by the government in Abu Dhabi, although this is rarely needed for the private sector.

Local government authorisation is required for alcoholic beverages, fire-arms, fireworks and sparklers, ammunition, explosives, narcotics and medical drugs, agricultural pesticides, pork/pork products and wireless transmitters. All printed matter, films and tapes must be cleared by the Ministry of Information.

Export Credits Guarantee Department (ECGD)

ECGD can provide insurance or arrange medium/long-term finance packages in a wide range of markets worldwide for UK exporters of capital goods and projects. They can also provide contacts for private sector insurance for UK exporters of consumables. For more information on how ECGD may be able to help you visit the ECGD website at www.ecgd.gov.uk or contact their helpline: Tel: +44 (0) 20 7512 7887.

Technical Help for Exporters

Technical Help for Exporters (THE) is a service provided by the British Standards Institution (BSI) to provide information and advice on compliance with overseas statutory and other technical requirements. THE produces a wide range of publications and provides a special updating service of information in some product fields.

THE can supply detailed information on foreign regulations; identify, supply and assist in the interpretation of foreign standards and approval procedures; research and consult on technical requirements for a specific product; and provide translations of foreign standards, items of legislation and codes of practice. Fees vary according to the amount of work involved.

For further information visit the British Standards Institution (BSI) website at: www.bsi-global.com/Technical+Information/

BIFA

The British International Freight Association's New Importer / Exporter Initiative aims to provide specialist help and assistance to companies who are new to exporting. This service, available through selected BIFA registered members, offers up

to one day's free consultancy to advise companies on such matters as modes of transport, distribution methods, costing, documentation and payment terms. They can be contacted on +44 (0) 20 8844 2266.

Export Documentation

SITPRO is the UK's trade facilitation body dedicated to simplifying the international trade process by cutting red tape. A company limited by guarantee, SITPRO is a Non-Departmental Public Body for which the Department of Trade and Industry has responsibility.

SITPRO manages the UK Aligned Series of Export documents, and licenses a network of approved suppliers to provide them. SITPRO also offer advice, briefings, publications and checklists covering various international trading practices.

Contact SITPRO for more help or information on export documentation and procedures.

SITPRO Ltd
Tel: +44 (0) 20 7215 8150
E-mail: info@sitpro.org.uk
www.sitpro.org.uk

Labelling and packaging regulations

Labelling in Arabic is required on all consumer products.

Labels need to provide information that includes placement of identification data, identification of the manufacturer, product information, and standard quality disclosures. Additionally, many food products may also have to comply with hygiene and ingredients regulations. Food labels must provide information on product and brand names, production and expiry dates, country of origin, name of the manufacturer as well as a comprehensive list of ingredients and additives.

There are some products which must be clearly marked, stamped, branded or labelled so as to indicate the country of origin.

Commercial Samples and Temporary Imports

Goods may be imported duty free and stored in any of the free zones in the UAE. Subsequently, goods which are then transferred to the UAE from these zones, are subject to minimal duty payments - 5% from 1 January 2003. There are no duties on samples imported into Abu Dhabi, provided

that packaging is clearly marked to indicate that the goods are not for sale.

Import duty is not usually levied on samples imported into Dubai and the Northern Emirates. However, for goods of higher value such as jewellery, prior permission to import and arrangements for free entry must be made with the Director of Customs, preferably through a local sponsor or agent.

A deposit is payable for goods which are imported for temporary exhibitions in Dubai. Deposits are refundable on re-exportation of the items and against a letter from the concerned authority regarding the exhibition.

For details please visit the Dubai Ports & Customs website: www.dxbcustoms.gov.ae

Anti dumping and countervailing

As a signatory to the World Trade Organisation (WTO) the UAE can apply anti-dumping or countervailing duties to products which are sold in the UAE for less than they sell in the country of origin in order to gain market share or undermine an existing or emerging industry in the UAE. These additional duties are imposed on a temporary basis to counteract the effects of an unfairly low price or an unfair subsidy to the producer. An example of an unfair subsidy would be government grants, capital loans, favourable loan guarantees, export rebates, and tax incentives. These duties can only be imposed if the imported goods have caused, or are likely to cause, material harm to the UAE domestic market.

Countertrade

Countertrade is not practised, although the UAE Offset programme applies to all defence sales and some civil purchases (on a case-by-case basis) worth over US\$10m. The overall aim of the programme is to promote the economic development of the UAE through increased industrial co-operation and technology transfer.

Halal certificates for food

All fresh and frozen foods need to have a certificate of conformity from the Halal Food Authority.

Halal Food Authority
www.halalfoodauthority.com/

Importing

The Integrated Tariff of the United Kingdom contains helpful information on Importing or Exporting. It includes references to the relevant laws and regulations.

Although the UK version is called the “Integrated Tariff of the United Kingdom”, the same format is used throughout the EC. For further information, visit www.hmrc.gov.uk

Import licences

You should check with HMRC to see if a licence is required for any goods you wish to import from UAE. There are a number of licensing requirements, relevant to imports. These include:

- Common Agricultural Policy (CAP) Licences,
- Department for Business, Innovation and Skills (BIS) Licences;
- Department for Environment, Food & Rural Affairs (DEFRA) Licences,
- European Commission Licences,
- Forestry Commission Licences, and
- Radio Communications Agency (RDA) Licences.

If a licence is needed and is not presented at the time of importation, the goods will not be allowed to enter the country.

No import license is required for importing plant/machinery/raw materials. Instead, the company may open a letter of Credit (LC) for the importation of plant/machinery/raw materials with any commercial bank or authorised foreign exchange dealers. Exports and imports to and from Israel are prohibited.

Customs Duties

Transit cargo is exempt from duty, although the customs authorities may call for a cash or bank guarantee as security, refundable to the owner of the goods, on their re-export outside of the UAE. This does not apply within the free zones.

Exchange controls

The UAE imposes no foreign exchange controls and no other restrictions on the repatriation of profits or capital by foreign investors.

Terms of Payment

Most UK banks can provide advice on payment. Generally speaking any of the customary methods of payment used in international commercial transactions can be used when doing business with UAE companies. Irrevocable Letter of Credits (L/C) and cash against documents (CAD) terms are the most common methods of payment.

In order to minimise the risk of accruing bad debts, exporters should take up credit references on UAE importers with whom they do business. Legal action can be both costly and lengthy, and may not be worthwhile for relatively small debts.

Advertising and Marketing

Radio

The BBC publishes a monthly international programme guide called "BBC On Air" which contains information on World Service radio, and BBC World and BBC Prime television services. Further details can be obtained from the BBC Circulation desk. Tel: +44 (0) 20 7557 2211 Fax: 020 7240 4899

Capital Radio FM, the Abu Dhabi English service, broadcasts music, requests, etc and news bulletins 18 hours a day. The Abu Dhabi FM, Arabic Service broadcasts 12 hours a day. There are other SW broadcast services in addition to the above.

Dubai FM and 104.8 Channel 4 FM, the English service, broadcasts music, request programmes etc, and news bulletins for 17.5 hours per day. World news bulletins and news summaries are broadcast 10 times per day with headlines 4 times per day. FM broadcasts are effectively received in Qatar, Saudi Arabia, Bahrain, Kuwait, Iran, Syria, Jordan, Lebanon and the UAE. UAE Radio broadcasts a total of 18 hours per day in Arabic and UAE Radio FM, 24 hours in Asian languages. Advertising is accepted by the Arabic, Asian and English language services. There are also radio stations in Ras Al Khaimah, Umm Al Quwain and Ajman.

Publications

Arabic publications include *Al Fajr*, *Al Ittihad* (UAE), *Al Khaleej* and *Al Bayan*.

English language publications include *Khaleej Times*, *Gulf News*, *Gulf Today* and *Abu Dhabi Magazine*.

Other locally produced monthly publications which are useful for advertising are: *Gulf Business*, *What's On* and *Emirates Woman*.

British exporters are advised to consult their advertising agents before embarking on an advertising campaign.

UK Trade & Investment offers British companies a range of subsidised commercial publicity services designed to assist and enhance their export strategies.

Sales Promotion

The majority of local governments and Federal Ministries based in the UAE are required to purchase through local agents, who may also assist in marketing and sales, although it is still possible for a company outside the UAE to sell directly to contractors.

Generally, price is the most important factor in promoting sales, although it is evident that product quality and after-sales service are also becoming important selling factors in the UAE market.

Advertising and participation in sales promotions and other trade events is often helpful for raising consumer awareness and gaining market share, but effectiveness will vary according to product.

With the exception of Ramadan, the period from September-May sees a variety of trade exhibitions and conferences, in sectors including information technology, education, interior design and health. Exhibitions and fairs are also held in Sharjah, Ras Al Khaimah and Fujairah.

It is advisable not to conduct business during the two main Islamic religious holidays, the Eid al-Fitr holiday which occurs at the end of the holy month of Ramadan (month of fasting), and the Eid al-Adha which celebrates the time of year when pilgrims arrive from around the world to perform the Hajj as the majority of businesses are closed for approximately three working days during this period (all Government offices close for a longer period).

Trade & Investment provides financial support, advice and assistance to companies

participating in a number of trade missions to the Arabian Peninsula. For more information visit www.uktradeinvest.gov.uk

Representatives in the market

In the private sector there is nothing preventing a foreign principal from supplying its customers directly in the UAE. If the foreign principal therefore already has an established customer base in the country it may not be necessary to appoint an agent. If however the foreign principal's potential business is substantial or no established client base exists, it may be appropriate to appoint an agent.

As far as the public sector is concerned, most governmental ministries and public sector organisations will only deal through an agent. If an agent is to be appointed then the foreign principal must comply with the various requirements set out in the Law.

Perhaps the most fundamental requirement is that only UAE citizens, or companies, which are wholly owned by UAE citizens, are permitted to conduct the business of an agent. It is not possible therefore for foreign nationals or a company incorporated in the UAE, which has any foreign participation to conduct these activities. For the avoidance of doubt, other GCC nationals or companies incorporated in other GCC states cannot act as agents in the UAE either alone or in partnership with a UAE national or company.

Business Hours

Working hours vary between the Emirates, and change from summer to winter. The weekend consists of Thursday afternoon and includes Friday, which is the Muslim holy day, although the majority of shops remain open.

Hours are liable to vary during the month of Ramadan. During Ramadan, the Muslim holy month of fasting during daylight hours, most officials work 09.00-13.00, but many useful contacts can be made and renewed during and after the evening 'Iftar' meal.

Federal Government offices

Open 07.30-14.30 Saturday to Wednesday. During the month of Ramadan, the business hours become 09.00-14.00.

Oil companies

Open 07.00-15.00 Saturday to Wednesday.

Banks

Open 08.00-14.00 Saturday to Wednesday and 08.00-12.00 Thursday.

Government offices

Open 07.30-14.30 Saturday to Wednesday.

Private firms

Open 08.00-13.00 and 16.00-19.00 Saturday to Wednesday, and close at 12.00 on Thursday. (Although some are now working straight through 08.00 to 17.00).

British Embassy

Open 07.30-14.30 Saturday to Wednesday.

Consular hours

Open 08.00-13.00 Saturday to Wednesday.

Business Etiquette

Arab businessmen would prefer to do business with those whom they know and trust on a personal basis. Indeed on the first two or three visits to the market no business may be conducted at all. Patience and commitment to the market is the key to securing business in UAE and establishing a presence in the market would help to achieve this and raise the company profile.

However, if a presence on the ground is not viable it is imperative to select the right person for the job who will visit the market on a regular basis and is senior enough to make decisions on their own without having to report back to 'Head Office'. Trying to rush things and having to continually refer back to the UK will be recognised as a weakness and will only serve to harm the company's prospects.

Clothing

From the end of November to the end of March, light or medium-weight clothing is suitable. A light sweater is sometimes necessary. For the remainder of the year, and especially during the hotter months, men should wear lightweight suits or cotton shirts and slacks. Jackets are worn for formal visits to offices and meetings. Normally a lounge suit is acceptable for most evening business functions.

Women should generally adhere to the

customs of the region and in public avoid potential offence by showing as little flesh as possible. Foreign women do not need to wear veils. From April to the end of November, women will find loose-fitting silk or cotton dresses comfortable. As summers are very hot and humidity can on occasion be very high, a variety of cotton outfits is recommended. Sundresses and shorts are acceptable for home wear but not in the city. Evening dress is worn only on more formal occasions.

Visitors should make themselves familiar with local customs and care should be taken to respect Muslim conventions and Muslim modes of address. It is discourteous to eat, drink or smoke in front of Muslims during daylight hours in Ramadan. It is the convention to use the right and not the left hand when shaking hands and passing or receiving anything. Pork and alcohol should not be requested.

Transport and Travel

Getting your goods to the market

All the Emirates have modern ports. Abu Dhabi's port, Mina Zayed, is operated by the Seaports Authority and provides 21 deep-water berths, which has helped to eliminate waiting time. Warehouse facilities provide storage for imports and there are no storage charges for the first 20 days.

In Dubai, Port Rashid and Jebel Ali Port are now amalgamated under the Dubai Ports Authority. Port Rashid is one of the busiest ports in the Gulf and has 35 berths. Jebel Ali Port has 63 berths. Dubai has developed a free zone at Jebel Ali, as well as one at Dubai International Airport. This has enabled Dubai to dominate the business of unloading, breaking down, and reloading cargo for onward shipment. Warehouse facilities provide storage for imports and there are no storage charges for the first 20 days.

Other ports in the UAE are also seeking to gain a share of re-export business. Sharjah is the only Emirate with a port on both the Gulf and Indian Ocean (Gulf of Oman) coasts: Mina Khalid and Khorfakkan. Fujairah also has a port on the Indian Ocean (Gulf of Oman). Having a port located on the Gulf of Oman outside the entrance to the Gulf is a significant advantage. An international cargo ship can cut 24 hours off the sailing time

from Europe to the Far East by not joining the queue to pass through the busy straits, not to mention the savings from lower insurance rates for not entering the Gulf.

Sea freight from the UK takes approximately 4-6 weeks, with air freight taking 3-7 days. Note that goods requiring transfer from the ports will require extra time and this will need to be taken into account when calculating the delivery time. Customs clearance can also add a week or two and delivery dates should take this into account.

Air

The vast majority of British business visitors to the UAE arrive by air. There are non-stop daily flights (around 7 hours) between the UK and Dubai from Heathrow, Gatwick and Manchester. Emirates and British Airways are the main carriers though other airlines also operate the route. The national airlines are Gulf Air (owned jointly by Abu Dhabi, Bahrain, Oman and Qatar) and Emirates Air (Dubai).

Dubai and Abu Dhabi are the UAE's main international airports, although there are smaller international airports at Sharjah, Ras Al Khaimah and Fujairah, which offer a more limited choice of flights. Flight time is around seven hours.

Scheduled internal services are infrequent although small light aircraft and helicopters may be chartered.

Road

Surfaced roads along the coast link all the Emirates. There are numerous oases, the best-known being Al-Ain and Liwa in Abu Dhabi and Dhaid in Sharjah, and small fishing villages in Dubai, Sharjah, Ras Al Khaimah and along the east coast. The motorway between Abu Dhabi and Al Ain has been upgraded and sections of the Dubai-Abu Dhabi road are being upgraded. General and chauffeur-driven car hire is available. International licences are acceptable only for short-term visitors and requirements should be checked on arrival. Driving is on the right-hand side of the road, with speed limits of 60 kph in towns and 80 kph-100 kph elsewhere.

Taxis are plentiful and cheap and English is widely understood if not spoken. Metered taxis are available in Abu Dhabi. It takes about two hours to travel by road from Dubai to Abu Dhabi. Ensure that drivers activate

meters or agree a price before setting off.

Some hotels offer a courtesy pick-up service; others offer the service but charge.

A limited bus service is provided by the Abu Dhabi Municipality.

Rail

There is no rail system in the UAE.

Hotels

Hotels - There are a number of very good international hotels, in Abu Dhabi and Dubai. It is advisable to book hotel rooms, and in particular suites, in advance. Most large hotels have facilities for small displays or exhibitions, and smaller rooms may be rented as sample rooms. Most hotels impose a surcharge on telephone calls. A 20% tax is included in all bills.

NB: The Dubai Air Show is held every two years in November, during which every hotel room in the city and in nearby Emirates (Abu Dhabi and Sharjah) is booked. This also applies to the INDEX exhibition in Dubai in October each year and the IDEX exhibition, which take place in Abu Dhabi in March in alternate years.

Information about hotels in Dubai is available on the website of the Government of Dubai's Department of Tourism and Commerce Marketing at www.definitelydubai.com/ and on the website of the Sharjah Commerce and Tourism Development Authority at www.sharjah-welcome.com

Travel Advice

Security Briefing for Business

If you are planning to visit UAE you are advised to consult the Foreign and Commonwealth Office (FCO) who issue regularly updated travel advice on problems that may arise owing to political unrest, violence, natural disasters and epidemics. Tel: +44 (0) 207 238 4503 / 4504.

Their website is at:

www.fco.gov.uk/en/travelling-and-living-overseas/travel-advice-by-country/

The FCO helps businesses in assessing security risks and other broader considerations they may face when operating overseas. This will consist primarily of information and commentary of the political,

economic and social situation in the country in question. This information and commentary are offered in good faith. The FCO cannot accept liability for any inaccuracies or omissions.

In the first instance, businesses should contact the Political Section of the overseas post in question, since that is where the most up to date and detailed information will be available. The post will also be able to put enquirers in touch with sources of expert desk-level advice in the FCO in London.

The vast majority of visits to UAE are trouble-free. There is a general threat from terrorism. Attacks could be indiscriminate, including in places frequented by expatriates and foreign travellers. Terrorists continue to issue statements threatening to carry out attacks in the Gulf region. These include references to attacks on Western interests, including residential compounds, military, oil, transport and aviation interests. You should maintain a high level of security awareness, particularly in public places.

Note that the penalties for drug trafficking, drug smuggling and drug possession are severe. There is a zero tolerance policy towards drugs, including any found in the bloodstream. Care should also be taken about the import of prescription drugs and some over-the-counter drugs.

Health advice

It is essential to take out full medical insurance when visiting the UAE as there are no reciprocal healthcare agreements between the UAE and the UK.

Medical facilities in Abu Dhabi, Dubai and Sharjah are good, and they are adequate elsewhere. The Health and Medical Services Department provides medical care for all UAE nationals, visitors and resident expatriates. Dubai has many well equipped public and private hospitals offering high quality health and dental care services. Emergency medical care in Dubai is free for all. There are European doctors and dentists in private practice. Certificates of vaccination for cholera and yellow-fever are mandatory if travelling from an infected area. AIDS tests are required for those taking up residence. Cholera, polio, tetanus and typhoid vaccinations and anti-malaria precautions are advisable.

With the exception of malaria, there are few endemic diseases.

Water is generally desalinated or from wells, both of which are drinkable, although bottled water is also available.

There are confirmed human cases of the H1N1 virus (Swine Flu) in the UAE (source UAE Ministry of Health). You can check for updates on the number of cases and their location through the Ministry of Health website at www.moh.gov.ae/en

Passports/Visas

British citizens with a full unrestricted passport do not need a visa to visit Dubai.

However, British passport holders who are subject to United Kingdom immigration controls do need a visa. These include: British Overseas Citizens, British Protected Persons, British Nationals Overseas, British Subjects, British Subjects without citizenship and citizens of British Dependent Territories. Your passport will indicate which category you belong to. Visas can be obtained from the Consular Section at the Embassy of the United Arab Emirates in London.

Consular Section
Embassy of the United Arab Emirates
48 Princes Gate
London, SW7 2QA
Tel: +44 (0) 20 7589 3434
Fax: +44 (0) 20 7581 9024
Opening hours: 09.00-15.00 Monday to Friday.

Passengers, arriving at UAE airports with defaced or damaged passports, can face long delays, or on occasions be refused entry. Standard passports must have minimum validity of six months.

Visitors are admitted for one month initially; this can normally be extended for two further periods of 30 days. Once the second 30 day period has expired, you will need to leave the country. If you do not pay the 30 day extension fee you will be liable to a fine. In Abu Dhabi, if you are over 40 and intend to apply for an extension you will be required to purchase local health insurance for the extra month before the visa extension will be granted. If you wish to stay in the UAE for longer than 60 days, you can apply for the appropriate visa at the nearest UAE Consulate before travelling.

British citizens who enter the UAE as visitors can obtain a residence/work permit after arrival, but are strongly advised to seek guidance from the UAE Embassy in London or their prospective employer/sponsor, before travelling to the UAE.

Failure to comply with UAE immigration rules can result in stiff penalties, including imprisonment. British nationals taking up residence in the UAE should register with the British Embassy Consular Section in Abu Dhabi or Dubai as soon as possible after they arrive. The renewal of the registration should be done every twelve months by telephone. Changes of address and final departure should also be notified.

British citizens are advised to cancel their work visa before permanently leaving the country. If you do not do this, you will be at risk of being reported as an absconder and could be arrested if you return to the UAE - even if you are in transit to another country. Failure to repay debts or resolve any outstanding cases against you may also result in you being arrested on return to the UAE. If you have any doubt about your status on returning to the country we recommend you seek advice from a local lawyer.

Travel visas

Business visitors arriving without visas may be admitted for up to two weeks, if they are met at the airport by a sponsor bearing his own passport as proof of identity and a copy of his trade licence. The sponsor will be required to sign an undertaking that he accepts responsibility for the visitor and guarantees that he will leave within 14 days. For non-British Citizens transit visas should be obtained by the local sponsor before the passenger arrives. The British Embassy cannot sponsor visitors. Fees are levied on visitors who overstay, at the rate of Dhs100 per day.

Residence or employment

People who wish to enter the United Arab Emirates for residence or employment should ensure that their prospective employers have arranged for a work or residence permit to be issued prior to their arrival. This must be produced to the immigration officer at the point of entry.

The Abu Dhabi authorities have recently introduced a new law stating that if a husband wishes to sponsor his wife and his wife holds different nationality to him then

his wife must have permanent residence in the husband's home country. This means that if a British man wishes to sponsor his wife and his wife holds a non-EU passport his wife must have Indefinite Leave to Remain in the UK.

Useful Contacts

[Arab-British Chamber of Commerce](#)

The Chamber promotes two-way trade between Britain and the Arab States.

Through its Business Information and Membership Services department and other departments, the Chamber is able to offer members the following services:

library, business research, bulletins, publications, translation service, certification, legalisation of documents & language courses.

Tel: +44 (0) 20 7235 4363

E-mail: info@abcc.org.uk

www.abcc.org.uk

[The British Business Group](#)

Formed to encourage the development of British business in the region.

www.britbiz-uae.com

[British Embassy Abu Dhabi](#)

The Embassy in Abu Dhabi is the focus for bilateral relations between Britain and the Federal Government.

22 Khalid bin Al Waleed Street

PO Box 248, Abu Dhabi, UAE

Tel: (+971)(2) 610 1100

E-mail: commercial.abudhabi@fco.gov.uk

www.britishembassy.gov.uk

[British Embassy Dubai](#)

The Embassy in Dubai supports the bilateral relationship but with a strong focus on developing trade and economic ties between Britain and Dubai and the Northern Emirates.

Al Seef Street

PO Box 65., Dubai, UAE

Tel: (+971)(4) 309 4444

E-mail: commercial.dubai@fco.gov.uk

www.britishembassy.gov.uk

[British International Freight Association](#)

The primary body representing the UK international freight services industry.

Tel: +44 (0) 20 8844 2266

Website: www.bifa.org

[CIA Factbook](#)

A factbook compiled by the CIA with country statistics.

www.cia.gov/cia/publications/factbook

[Dubai Chamber of Commerce and Industry](#)

www.dcci.ae

The Middle East Association

The Middle East Association is independent, non-political and non-profit making and is committed to the development of trade and investment links with Middle East markets. Staffed by experienced and knowledgeable executives, the Association organises seminars and other events addressed by expert speakers about individual markets or other relevant topics. The Association also sponsors trade missions and UK groups at exhibitions in the region with UK Trade & Investment support.

33 Bury Street
London, SW1Y 6AX, UK
Tel: 020 7839 2137
E-mail: mail@the-mea.co.uk
www.the-mea.co.uk

UK Trade and Investment

UK Trade and Investment hold a wide range of information on UAE, and have a group of Export Promoters/Business Advisers (senior executives seconded to UK Trade & Investment from industry) who can offer practical exporting advice and information on specific opportunities in the UAE market.

UK Office
Country Manager - United Arab Emirates (UAE)
Kingsgate House, 66-74 Victoria Street,
London SW1E 6SW, UK
Tel: 020 7215 4893

Dubai - Regional Hub Office

The UK Trade & Investment regional hub office, based at the British Embassy, Dubai was launched in May 2007. The Dubai hub team support locally based UK companies in exploring the opportunities for their products and services in a region which is undergoing rapid economic growth. For further information on what the regional hub office in Dubai can offer your company please e-mail: uktihub.dubai@fco.gov.uk

Country Data

Feature	Country Data
Local time	UAE is 4 hours ahead from GMT.
Population	The population was estimated in 2010 at 8,264,0701 of whom fewer than 20% were UAE nationals or Emiratis while the majority of the population were expatriates. The country's net migration rate stands at 21.71, the world's highest. Source: UAE National Bureau of Statistics
Capital City	Abu Dhabi
Language/Religion	Official language is Arabic, but English is the business language. Islam is the major religion.
Area	The land area is 83,600 sq km.
Public / Statutory holidays	Holiday dates are available at: www.ameinfo.com/united_arab_emirates_public_holidays/ Note: Muslim festivals are timed according to local sightings of various phases of the moon and the dates given are therefore approximations.
International dialling code from UK	00 971
Local currency	1 Dirham = 100 fils
Weights and measures	Metric
Electricity supply	220 - 240 volts AC, with three-pin round or flat plug fittings.

Further Information

This guide is for general interest - it is always essential to take advice on specific issues. We believe that the facts are correct as at the date of publication, but there may be certain errors and omissions for which we cannot be responsible.

References and Acknowledgements:

¹ Source: http://en.wikipedia.org/wiki/United_Arab_Emirates

² Source: UAE National Bureau of Statistics

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