

**Chairman of the Executive Council Resolution  
No. (49) of 2018  
Concerning Municipal Service Fees in the Emirate of Abu Dhabi**

**We, Mohamed bin Zayed Al Nahyan, Crown Prince, Chairman of the Executive Council;**

Having reviewed:

- Law No. (1) of 1974 concerning the reorganization of the Governmental Body in the Emirate of Abu Dhabi and its amendments;
- Law No. (3) of 2005 on the regulation of real estate registration in the Emirate of Abu Dhabi;
- Law No. (19) of 2005 concerning real estate ownership as amended by Law No. (2) of 2007;
- Law No. (20) of 2006 concerning the lease of premises and Regulation of the Landlord- Tenant Relationship in the Emirate of Abu Dhabi and its amendments;
- Law No. (5) of 2018 concerning the establishment of the Department of Urban Planning and Municipalities.
- Resolution No. (4) of 2011 concerning the rules and procedures of the Registration of Lease Contracts in the Emirate of Abu Dhabi, and its amendments.
- Chairman of the Executive Council Resolution No. (72) of 2015 on Real Estate Registration Fees and Exemption therefrom in the Emirate of Abu Dhabi;
- Chairman of the Executive Council Resolution No.(14) of 2016 on the Rent or Musataha Fee for Industrial Lands and Plots Leased from the Government in the Emirate of Abu Dhabi;
- Chairman of the Executive Council Resolution No.(43) of 2018 on Municipal Services Fees in the Emirate of Abu Dhabi;

And acting upon what was presented to and approved by the Executive Council;

**Issued the following resolution:**

**Article (1)**

- The following terms and expressions shall have the meanings assigned thereto, unless the context requires otherwise:

Department	:	Department of Urban Planning and Municipalities
Concerned Municipality	:	The municipality of Abu Dhabi City, Al Ain City, Western Region or any municipality which may be established in the Emirate in the future.
Floor area	:	The sum of the horizontal areas for each floor of the building floors or the structure and is measured from the surface of the building's exterior walls or from the middle of the exterior walls as determined by the Department.
Vacant Land	:	The land designated by a resolution of the Executive Committee

**Article (2)**

The municipal service fees shall be collected according to the schedules attached to this resolution.

**Article (3)**

Subject to schedule no. (1) attached to this resolution, the following dispositions shall be exempted from real estate registration fees:

1. Subsequent rulings on inheritance registration related to division of estate, and Takharuj<sup>4</sup> thereon upon the first registration.
2. Registration of land and real estate endowed to charity for the benefit of the entity concerned with charitable endowments.

**Article (4)**

An annual municipal fee shall be collected from the tenant as notarization fees and lease contract registration fees, with a minimum of (450) dirhams, as follows:

1. 5% of the rental value

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<sup>4</sup> Waiver of shares by heirs in return for payment . It is an act of compromise or reconciliation by heirs according to a certain value as a consideration for withdrawal of inheritance rights which may involve all or only a number of heirs to an inheritance.

2. 2.5% to 10% of the value of the lease contract for the leased residential villa built on a granted residential land, provided that the Executive Committee sets the standards and the percentage of the applied fees.
3. The Department of Energy shall collect the fee referred to in the preceding clause and deposit the amounts in the Government (of Abu Dhabi) budget in favour of the municipality, to be divided and (collected) over 12 months or over the number of months agreed upon in the contract and shall be added to the monthly bill of water and electricity.
4. Nationals of the country shall be exempted from paying the fee mentioned in this article for their residential lease contracts.

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

- The fee payable on a lease or Musataha contract for the lands directly allocated by the government to the beneficiary shall be as follows:

	<b>Municipality</b>	<b>Lease value/square</b>
1	Abu Dhabi City	75 fils
2	Al Ain City	50 fils
3	Al Dhafra Region	25 fils

1. Tenants of industrial lands and other land plots directly leased by the government shall have the right to sublease them to others, provided that the approval of the relevant municipality is obtained, and all contracts shall be registered according to the legislations in force.
2. The concerned municipality shall collect a registration fee from the tenant on all lease or Musataha contracts for industrial lands and real properties, and on other lands and real properties that are leased by the government, as a percentage of the contract value ranging from 5 to 10% to be set by the Executive Committee.

#### **Article (6)**

A fee equal to 15% of the land value shall be charged in the event of any disposition of vacant granted commercial and investment lands.

#### **Article (7)**

A one-off infrastructure fee shall be payable to the relevant municipality for the approved land Gross Floor Area (GFA) of commercial and investment land as per the price of one square meter of the floor area specified in the following table:

	<b>Land</b>	<b>Abu Dhabi City</b>	<b>Al Ain City</b>	<b>Al Dhafra Region</b>
1	Commercial	AED 100	AED 90	AED 80
2	Investment	AED 100	AED 90	AED 80

### **Article 8**

Except for residential lands, an annual fee may be levied and collected on vacant lands with available utility services, owned by one or more natural or non-government legal persons at a percentage ranging between 1% and 4% of the land value. An Executive Committee decision shall specify the zones, criteria, and fees of vacant lands.

### **Article (9)**

The Executive Council has the right to adjust the fees mentioned in this resolution and may exempt any entity or any natural or legal person therefrom.

### **Article (10)**

1. The aforesaid Chairman of the Executive Council Resolutions No. (72) of 2015, (13) of 2016, (14) of 2016, and (43) of 2018 referred to above shall be repealed.
2. Any text or provision contrary the provisions of this resolution shall be repealed.

### **Article (11)**

This decision shall become effective from the date of its issuance and shall be published in the Official Gazette.

**Mohamed bin Zayed Al Nahyan**  
**Crown Prince**  
**Chairman of the Executive Council**

Issued by us in Abu Dhabi  
On: 27 May 2018  
Corresponding to: 11 Ramadan 1439 Hijri

**Tables of Fees Annexed to Resolution No. (49) of 2018  
Concerning the Municipal Service Charges in the Emirate of Abu Dhabi**

**(1): Real Estate Registration Fees**

No.	Clause	Value of the Fee			
1.	Sale	The Executive Committee shall determine the percentage of the fee that it is not less than 1% and not more than 4% for each transaction, and it shall be paid by equal shares between the seller and the buyer unless agreed otherwise.			
2.	Grant between ascendants, descendants, spouses, and relatives up to the second degree and legal persons wholly owned by them. Otherwise, the gift shall be treated as sale in respect of the fees.	Commercial AED 10,000	Investment AED 5,000	Agricultural AED 3,000	Residential AED 3,000
3.	Land consolidation	Commercial AED 10,000	Investment AED 5,000	Agricultural AED 3,000	Residential AED 3,000
4.	Will	AED 3,000			
5.	Mortgage	1/ 1000 of the mortgage value, up to a maximum of AED 1 million per transaction.			
6.	Mortgage redemption and replacement of the mortgaged property.	An administrative fee of AED 1,000 shall be collected for redemption of the mortgage or replacement of the mortgaged property if the mortgage serves as a security for the same debt.			
7.	Transfer of the Mortgage	AED 200			
8.	Extension of the payment period in the mortgage contract	AED 1,000 (regardless of the mortgage value)			
9.	Division between partners	AED 2,000 (regardless of the mortgage value)			
10.	Mortgaging the property if it serves as a security for government housing loans	0.5/1,000 of the mortgage value up to a maximum of AED 1 million per transaction			
11.	Registration of a lease contract for a government-owned land	AED 1,000			
12.	Lease agreement other than the one mentioned in the preceding clause	1% calculated on a one-year lease basis			

No.	Clause	Value of the Fee		
13.	Issuing a search certificate for each land parcel	AED 100		
14	Issuing a replacement of lost title deed	AED 500		
15	Issuing a real estate valuing certificate	Commercial AED 5,000	Investment AED 3,000	Agricultural/residential/other AED 1,000
16	Issuing a property search certificate	AED 100		
17	Issuing a map	AED 200		
18	Issuing a certificate to whom it may concern	AED 100		
19	Any other transaction that is subject to the law and is not included in the Table, including but not limited to the Musataha or Usufruct contract.	4% of the value of the transaction		

## (2): Fees for increasing land area

### (a): Residential Lands

Region	Value of the Fee
All regions of the Emirate	5% of the market value of the area requested to be increased.

### (b): Commercial and Investment Lands

Region	Value of the Fee
All regions of the Emirate	75% of the market value of the area requested to be increased.

### (c): Agricultural Lands

Region	Value of the Fee
All areas of the Emirate	50% of the market value of the area requested to be increased.

**(3): Lease Contracts Registration Fees**

No.	Clause	Fees in AED
1.	Registration of a lease contract by the landlord	100
2.	Amendment of the lease contract by the landlord	50
3.	Amendment of the lease contract at the request of the tenant	50
4.	Renewal of the lease contract by the landlord	100
5.	Registration of real estate data by the landlord	1,000
6.	Registration of unit leased data and any modification of the real estate's data by the landlord	5 per unit
7.	Opening an account in Tawtheeq system	200
8.	Creating a username to use Tawtheeq system	300
9.	Training for every user on their own electronic Tawtheeq system	300
10.	Transferring the administration of the real estate/ units leased by the owner (landlord)	50
11.	Modifying the details of the landlord's account	50
12.	Printing an additional duplicate of a true copy of a registered lease contract	50
13.	Creating an agreement of the transfer of administration of a real estate/ units leased by the owner (landlord)	50
14.	Renewing an agreement of administration of a real estate/ units leased by the owner (lanlord)	50
15.	Amending an agreement of administration of a real estate/ units leased by the owner (lanlord)	50
16.	Terminating an agreement of administration of a real estate/ units leased by the owner (lanlord)	50

**(4): Fees for Planning Services**

No.	Clause	Value of the Fee
1.	Changing the use of a land in development regions	AED 100 per square meter of floor area
2.	Issuing a permit to engage in a commercial activity on a residential or investment land	AED 100 per square meter of land
3.	Changing the use of a land outside development regions	20% of the land value
4.	Issuing a permit to establish an investment building on a residential land	AED 100 per square meter of land