

**ISLAMIC AFFAIRS & CHARITABLE
ACTIVITIES DEPARTMENT**

GOVERNMENT OF DUBAI

**Rules for Licenses of Religious and
Charitable Societies and Organization
Of their Activities in the Emirate of Dubai**

**IN THE NAME OF ALLAH, THE MOST
GRACIOUS, MOST MERCIFUL**

Resolution Number (١٢) for the year ٢٠٠٦
Rules for Licenses of Religious and
Charitable Societies and Organization
Of their Activities in the Emirate of Dubai

Chapter one

After reviewing Law # (١٢) for the year ٢٠٠٥ regarding the formation of the Department of Islamic Affairs & Charitable Activities Department.

And Decree # (٢٠) for the year ٢٠٠٢ regarding the appointment of a general manager for Islamic Affairs & Charitable Activities Department in Dubai.

And after reviewing Federal Law # (٦) for the year ١٩٧٤ for the public benefit societies and its amendments.

It is decided to issue the following rules:

Article (١) :

These rules are called (**Rules for Licenses of Religious and Charitable Societies and Organization of their Activities in the Emirate of Dubai**) and **their** provisions shall be applicable on all the religious and charitable societies.

Definitions

Article (٢):

In application of the provisions of these rules the following shall mean:

The Country	:	United Arab Emirates.
The Emirate	:	Emirate of Dubai.
The Ministry	:	Ministry of Labor and Social Affairs
The Department:	:	Islamic Affairs & Chartable Activities Department
The manager	:	General Manager of the Department

The rules : Rules for Licenses of Religious and Charitable Societies and Organization of their Activities in the Emirate of Dubai.

The society : Every organization or establishment or a society dealing in religious or charitable activities as per the definitions stipulated by these rules , and which performs its activities permanently or temporarily in the Emirate of Dubai under Law # (١٢) for the year ٢٠٠٥ regarding the formation of Islamic Affairs & Charitable Activities Department

Section one

Rules for Licenses of Religious and Charitable Societies

Firstly: Classification of Societies:

Article (٣):

They are classified as follows:

١- **The religious society:** it is the society formed for the purpose of the call for Islamic religion and spreading it among non Muslims or to guide Muslims to its teachings, and make them aware about their religion and to take care of Islamic culture. The society in order to achieve this shall exercise the following activities for example:

- a- Distribution of the Holy Quran.
- b- To issue books , magazines and periodicals specialized in the call for Islam and Sharia science in the different languages , and distribution of the same , and to produce and distribute reading , audio or video materials on the suitable media .
- c- To convene exhibitions, conferences, and presentations, to organize studies, Sharia, educational and religious lectures.
- d- Preparation of researches, Sharia and jurisprudence studies.

٢- **The charitable society:** It is the society formed for the purposes of collecting donations (alms) in cash or in kind, and spending of the same in the charitable activities inside or outside the State. These societies perform the following activities for example:

- a- Building of Mosques, schools, hospitals, clinics and care centers.
- b- To build roads and to dig wells etc .
- c- Collection of donations (alms) and Zakat and to distribute the same to those who are entitled.

- d- To take care of Doat (callers for the spread of Islam), and to provide financial assistance to needy students.
- e- To take care of and sponsor orphans, elders and special need individuals.
- f- Preparation of pilgrims and those intending to perform Omra.
- g- Slaughter of religious sacrifice (Adhahi) and distribution of their meats.
- h- Convening of charitable exhibitions.

The society may practice both religious and charitable activity , as per what is stated in paragraphs (١) and (٢) above , provided that it possesses the prerequisites to practice activities in both fields , and that it obtains a license for that from the Department .

Article (٤):

The society may not practice any activity contrary to the provisions of these rules, and the objectives stated in the society's articles of association. The society shall not perform the following works and activities in particular:

- ١- Performance of political activities or adoption of certain political attitudes or to support political movements.
- ٢- To instigate sectarian, racial or partisan or intellectual or ideological differences.
- ٣- To perform any commercial business by itself, except the investment of the endowments put under its disposal.
- ٤- To attempt to obtain profits in exchange for performing its activities.
- ٥- To use the funds in purposes for which they are not intended.

Article (٥):

The society whatever its type shall do the following:

- ١- Develop its work through the invention of new practices and the use of new technologies and methods in management and regulation.
- ٢- Co-operation and co-ordination with other similar parties inside the State to develop its activities.
- ٣- The society can co-operate with related and recognized regional and international parties in order to perform its objectives, and in order to assist it in completing its work programs outside the State, provided that the department shall be provided with a list of the parties with whom dealings are made, for obtaining prior approval of the same.

Article (٦):

The society shall provide the financial, administrative and technical requirements necessary to perform its activities and in particular it shall provide the following requirements:

- ١- The society shall have an equipped location to perform the administrative, financial and organizational activities in the Emirate of Dubai, provided the following conditions are complied with:
 - a- A suitable location to carry out the general activities.
 - b- The location shall be equipped with furniture, office and technical equipments necessary for performing the religious or charitable activities.
- ٢- The society shall have a qualified manager who shall be responsible for its management. It shall also have its financial system and an accountant who shall be responsible for the accounts and the financial procedures, and he shall possess the professional and scientific qualifications and the necessary practical experience to perform his duties.

٣- The society shall have a staff of full time or part time employees or of volunteers who possess the professional and scientific qualifications and the necessary practical experience to perform management or financial or religious activities.

٤- All this shall be made through co-ordination with the concerned parties.

Secondly: Licenses of Societies

١- Licenses of the society of public benefit:

Article (٧):

The founder of the society established in the Emirate of Dubai as a society of public benefit, shall submit the formation application to the Department which the following documents shall be attached:

- ١- The name, address and location of the society.
- ٢- A study showing all the aspects related to the system and work method of the society.
- ٣- Statement about the names of founders, their capacity, addresses and copies of their passports.
- ٤- A copy of the proposed articles of association of the society.

Article (٨):

١- The concerned department shall study the application for formation of the society according to the following:

- a- Availability of the prerequisites in the founding members, and the members of the proposed board of directors in terms of legal capacity and ability to carry out voluntary work.
- b- Scope of work and activities which shall be performed by the society, which are stated in its articles of association.

- c- The society shall work according to the regulations setup by the Department for the organization of religious and charitable activities.
- d- Completion of all official documents.

٢- The Department is entitled to request meeting with the founding members to check all aspects, which it sees necessary to be checked.

٣- The Department shall send a letter to the Ministry of Labor and Social Affairs either for preliminary approval for the formation of the society or for the rejection of the same.

٤- The Department is entitled to consider the formation application and to issue its resolution either for acceptance of rejection within a period not exceeding two months from the date of receiving the formation application.

Article (٩):

The preliminary approval of the Department shall not be considered as a license to perform the activities, and the society shall not perform any activities until completion of its formation procedures , and its announcement by the Ministry of Labor and Social Affairs , as per the provisions of Federal law # (٦) for the year ١٩٧٤ , regarding the societies of public benefit and its amendments , then completion of its licensing procedures by the Department , according to the provisions stipulated by these rules , or any laws or legislations applicable at the time of the announcement .

Article (١٠):

١- The society after completion of the procedures of its formation and announcement by the Ministry of Labor and Social Affairs , shall provide the Department with the announcement resolution and the articles of association to be approved by the Department , or to make the appropriate amendments on the same as per these rules , and the address of the location of the society in which the activities are performed , in order to complete licensing procedures by the Department , and the society shall not

be entitled to perform its activities before obtaining final approval from the Department .

- ٢- The Department shall issue the license after making sure that all conditions are fulfilled.
- ٣- The society shall renew its license at the Department once every two years for charitable societies. As for religious societies, license shall be renewed each year before the expiry date.
- ٤- If the society applies any clause of article ٤ of these rules, coordination shall be made with the Ministry to apply the appropriate action against it.

٢- Licenses for the society formed in the Emirate by a party or an individual:

Article (١١):

The society formed in the Emirate by an individual or an official or private party, shall be directly licensed by the Department as per the terms and conditions and the procedures stated in these rules.

Article (١٢):

The society, which is formed as an individual establishment shall possess the following prerequisites:

- ١- The founder shall be an Emirates national, and shall have the legal capacity. If the founder is an artificial person, it shall be licensed according to the provisions of the law governing the activities of that party.
- ٢- The founder shall possess the financial ability to fund the activities of the society.

- ٣- The society shall have one or more banking accounts if necessary, and its accounts shall be separate from those of the founder.
- ٤- The society shall not collect donations for financing its activities even if they are charitable activities, unless it obtains a written approval from the Department.
- ٥- The society shall pay its charitable assistance inside the State according to regular records showing the names of beneficiaries. If assistance is paid outside the State, the payment shall be made by another charitable society approved by the Department.

Article (١٣):

The founder of the society, which is formed by an individual or a party, or his representative, shall submit to the Department the application for formation and licensing of the society, and the following documents shall be attached to the application

- ١- The name, address and location of the society.
- ٢- The proposed articles of association of the society stating the objectives of the society.
- ٣- A study showing all the aspects related to the to the formation of the society and its work methods .
- ٤- The organizational structure of the society, and the distribution of assignments and responsibilities.
- ٥- A list of the names of members of the proposed board of directors, and copies of their passports, provided that all the members of the board shall be form the citizens of the United Arab Emirates.

Article (١٤):

The Department shall study the license application for the society as per the provisions and procedures stated in article ٨ of these rules, and the license shall be issued according to that. The society shall renew its license at the Department once every two years for charitable societies. As for religious societies, license shall be renewed each year before the expiry date

- ١- The proposed articles of association of the society, signed by the founding members.
- ٢- The organizational structure of the society, and the distribution of assignments and responsibilities.
- ٣- A study showing all the aspects related to the organization and work method of the society.
- ٤- Copies of passports of the founding members with valid a residence issued by Dubai.
- ٥- Minutes of meetings of the general assembly.
- ٦- Resolution of the general assembly authorizing its representative at the Department to follow up the licensing procedures.
- ٧- Certificate of good conduct.

Provisions for the Formation and Licensing of Religious Societies of Foreign Communities:

Article (١٥):

Religious societies formed in the Emirate of Dubai by individuals representing one of the Islamic communities residing in the Emirate, by the Department as per the formation and licensing procedures stipulated by these rules, and shall possess the following prerequisites:

- ١- The founders shall not be less than twenty members, but if necessary, they can be less than that according to the approval of the Department.
- ٢- This community shall not have another society licensed in the Emirate of Dubai at the time of the application.
- ٣- The founders shall adhere to all the provisions included in these rules.

Article (١٦):

The founders of the society shall nominate from among them the person who shall represent them in following up the licensing procedures stipulated by these rules, and they shall submit to the Department a written application for the formation of the society with which the following documents shall be attached:

- ١- The proposed articles of association of the society signed by the founding members.
- ٢- The society's organizational structure and the distribution of specializations and responsibilities.
- ٣- A study showing all the aspects related to the organization of the society and its method of work.

- ξ- Passport copies of the founding members with a valid residence visa issued in Dubai.
- ο- Minutes of meeting of the constituent assembly.
- ϛ- Resolution of the constituent assembly of authorizing its representative to follow up the licensing procedures.
- Ϝ- A certificate of good conduct.

Article (17):

The Department shall study the application for licensing the society submitted by the founders, after finalization of all the required official documents.

Article (18):

- 1- The Department shall send a letter to the founders stating whether or not the preliminary approval is given.
- 2- In case of approval, the society shall not conduct its business unless all licensing procedures are finalized by the Department.
- 3- The society shall renew its license at the Department before one month at least from the expiry date.
- ξ- The formation and management of the society shall be governed by the provisions of these rules.

Section two

Licenses of branches of Societies

Article (١٩):

The branches of the society formed and operating in the Emirate of Dubai shall be licensed inside the Emirate directly by the Department, and the following provisions and procedures stipulated later in these rules shall be applicable to them.

Article (٢٠):

The society licensed in the State shall submit an application to the Department for opening its branch inside the Emirate, and the following conditions shall be applied:

- ١- The society shall be operating at the time of the application.
- ٢- The society shall be financially capable of bearing the expenses of opening and management of the branch.
- ٣- The board of directors of the society shall have justified reasons to open the branch.

Article (٢١):

- ١- The Department shall study the application, in terms of the availability of the above conditions, verifying the performance level of the society.
- ٢- The Department shall send a letter to the society of approval or rejection within a period not exceeding two months from the date of application.
- ٣- After completion of the documents procedures of the branch license, the Department shall issue the license. The society shall renew the license at the Department once a year before its expiry date.

Dissolution of the society

Article (٢٢):

Apart from the society formed as a society for public benefit the society can be optionally dissolved by a resolution of the extra – ordinary general assembly, or by the concerned party in the Department, provided that the Department shall be notified in writing about the place and date of the general assembly before fifteen days, and the Department shall coordinate with the ministry in this connection.

Article (٢٣):

١- The Department can dissolve the society through coordination with the ministry in the following cases:

- a- If it is discovered that its activities contradict or do not achieve its objectives, or if the society becomes incapable of achieving its objectives.
- b- If it disposes of its funds in purposes, contrary to those which are originally stipulated.
- c- If it becomes unable to fulfill its financial obligations.
- d- If it does not keep its records and documents according to article ٤٧ of these rules, or if such records willfully contain incorrect statements.
- e- If the society commits a serious violation of the provisions of these rules or of its articles of association.

٢- The Department is entitled to take the necessary procedures to refer the violations, which require judicial judgments to the concerned authority to take the necessary legal procedures with respect to the violations referred to in the previous paragraph.

Chapter two
Section one
Financial resources of societies and method of spending

١- Financial resources of religious societies:

Article (٢٤):

The financial resources of religious societies, on which they depend to finance their activities, consist of the following:

- ١- Subscriptions of the members.
- ٢- Personal grants given by the founder of the society, in the case of the society formed by a certain individual or party.
- ٣- Financial grants given to the society, which are accepted by the society's board of directors, and which shall not contradict the society's objectives and legal purposes.
- ٤- Testaments and endowments which are left under the disposal of the society.
- ٥- The proceeds of the presentations and parties and other activities carried out by the society, provided that the income of these events is dedicated to finance the society's activities.
- ٦- Any other revenues, which do not contradict the nature of the activity of the religious society, and which is approved by the Department.
- ٧- All the above is subject to the prior approval of the Department, before starting any activity.

Financial resources of charitable societies and how to collect the same:

Article (٢٥):

The financial resources of charitable societies, on which they depend to finance their activities, consist of the following:

- ١- Subscriptions of the members.
- ٢- Personal grants given by the founder of the society, in the case of the society formed by a certain individual or party.
- ٣- The proceeds of the presentations and parties and campaigns and other activities carried out by the society.
- ٤- Cash and in kind donations collected by the society as per the provisions of these rules.
- ٥- Grants given to the society as per the provisions of these rules.
- ٦- Testaments and endowments which are left under the disposal of the society.
- ٧- Alms and Zakat.
- ٨- Any other revenues, which do not contradict the nature of the activity of the society, or its objectives, and which are approved by the board of directors.

Article (٢٦):

The charitable societies may collect donations and cash and in kind alms, using one or more of the following practices, provided that the provisions included in these rules shall be adhered to :

- ١- Performance of the parties and campaigns for the charitable activities, and collection of donations from the participants.
- ٢- To advertise through the different advertisement media.
- ٣- Collection of donations through sponsorship.
- ٤- Other legal methods, which do not contradict the laws of the state, provided the prior approval of the Department is obtained before starting the work.

Donations collection procedures by boxes

Article (٢٧):

The charitable societies shall adhere to the following conditions upon collection of donations and in cash alms:

١- The society shall obtain a written approval from the party in which location donations shall be collected as follows:

- a- Mosques: Islamic Affairs & Charitable Activities Department.
- b- Public utilities such as the open markets and parks : Dubai Municipality
- c- Commercial outlets and centres: management of the centre or the outlet or the commercial complex.
- d- Governmental and private establishments: management of the establishment.

- ٢- Donations and alms shall be collected in closed boxes , which fulfill the following conditions :
- a- They shall bear the society's logo.
 - b- To adhere to the specifications set up by the Department for the donations collection boxes.
 - c- They shall be permanently placed at the mosques or in other places.
 - d- The box shall have a serial number registered at the society.
 - e- The person who collects donations for the society shall put an identification card in a clear place, bearing his photograph, his personal information and the society's logo.
 - f- The places for the distribution of the boxes shall be known and registered by the society.
 - g- The boxes allocated for the collection of Zakat shall be distinguished from boxes of alms and other donations.

- h- Collections of donations shall be made outside the mosque or at its external yard.
- i- The persons assigned to collect donations shall not raise their voices or insist on the donors and the members of the public, and the envelopes for collection of donations shall be placed beside the boxes.
- j- The boxes shall be opened by two persons at least, who shall count the money and record it in approved registers, before depositing the amounts in the society's account in the bank, provided the terms and conditions set up by the Department shall be adhered to.

Donations collection procedures through Banking transfers

Article (٢٨):

Charitable societies may collect donations and alms from donors through banking transfers either in a continuous or non continuous manner .

The society shall submit a statement showing the amounts which were collected as required by the Department.

Donations collection procedures through Parties and charitable campaigns

Article (٢٩):

The charitable societies shall adhere to the following conditions upon collection of cash and in kind donations through performance of parties and charitable campaigns and activities:

- ١- To obtain permission from the Department, which determines the nature of the activity, its place and time.
- ٢- The nature of the activity shall take one of the following forms :
 - a- The charitable market.
 - b- The charitable campaign.
 - c- The charitable exhibition.
 - d- The religious presentation or lecture.
- ٣- The permission application shall state the names of the persons responsible for the management of the event and to receive the amounts collected from the donations of the public.
- ٤- The society shall submit at the end of the campaign a statement showing the amounts, which were collected, if the Department requests so.
- ٥- The same terms and conditions stipulated by article ٢٧ of these rules shall be applied if donations are collected by boxes.

Donations collection procedures through advertisements

Article (२०):

The charitable society may collect donations through advertisements in the various advertisement media, provided that the advertisement shall not include any abuse to any certain party, or any violations to any of the applicable systems in this field.

Collection of donations through sponsorship

Article (٣١):

١- The charitable societies may collect donations through marketing of their events through the practice of sponsorship, provided they adhere to the following conditions:

- a- The sponsoring company shall be licensed and registered by the concerned authorities
- b- The objectives of the sponsorship shall be in agreement with the objectives of the society , which are stated in its articles of association
- c- The sponsorship shall not contradict the principles of Islamic Sharia, the public morals, and the regulations applied in the State.
- d- The society shall submit a statement at the end of the campaign showing the amounts which were collected, as required by the Department.
- e- To submit a statement showing the method of spending these amounts.

٢- If the sponsor is a company or an organization existing outside the State, which has no licensed branch inside the State, the society shall submit an application to the Department in order to obtain its prior approval.

Article (٣٢):

The charitable society shall give priority to financing charitable activities inside the State, unless these amounts are the proceeds of a campaign or a donation dedicated for charitable purposes outside the State.

Article (٣٣):

- ١- The charitable societies shall spend their money for the achievement of their objectives. Their articles of association shows the methods of disposal of their money, and for management and keeping of them. The society shall adhere to the provisions included in these rules with respect to collection and spending of these amounts.
- ٢- The society shall undertake in determining its administrative expenses not to exceed the amount, which covers the minimum limit of these expenses, and such expenses shall not exceed ١٠% of the society's financial resources.

Article (٣٤):

No other party apart from the charitable society may collect donations through sponsorship, unless they obtain a prior written approval from the Department, provided that they fulfill the following conditions:

- ١- That party shall be a government department or an official establishment or a company licensed to work in the Emirate as per the law, and it may be an international organization, in which the State is a member.
- ٢- The organizing party shall submit an application to the Department including comprehensive information about the purpose of the collection of donations , the nature of the event or activity and how is it performed , the time and place of the event , and the other statements and conditions included in this article .
- ٣- The collection of donations shall be made through a charitable event or activity which does not contradict the provisions of Islamic Sharia, and shall

not involve any Sharia violations, and shall not contradict the customs and traditions of the United Arab Emirates.

- ٤- The event shall be under the sponsorship of a charitable society licensed by the Department.
- ٥- A high ranking employee shall be assigned to be responsible for the supervision of collection of donations.
- ٦- To submit a final statement to the Department about the total collected donations, and the expenses incurred by the organizing committee as per official letters and reports.
- ٧- To adhere to any other conditions determined by the Department upon submitting the application. In case of violation of any conditions stipulated by this article, the establishment shall bear the consequences of legal accountability.

Article (٣٥):

No member of the board of directors of the charitable societies or any of their employees shall be entitled to dispose of their funds , unless in the limit of achievement of their objectives as per the provisions of these rules , and the society's articles of association , in a manner , which does not contradict the society's internal regulations .

Article (٣٦):

Those in charge of the affairs of any society may not issue a decision to dissolve it , dispose of its movable or immovable properties , and its documents , unless by a resolution issued by the Department , or the concern authority , which shall determine the method of liquidation , and how to dispose of these properties and documents and the party to whom they shall belong .

Section two

Control of Religious and Charitable Societies

Article (۳۷):

The society shall provide the Department with any statement or information regarding its organizational affairs and its local or external activities, as requested, and this includes:

- ۱- The plans and annual work programs including its religious or charitable programs, and its annual budget.
- ۲- Its annual report including the final accounts, stating its financial resources, and methods of spending them.
- ۳- A statement of the names of persons whom the society intends to invite each year, to carry out its activities before one month at least from the date fixed for the performance of the activity. The statement shall include the subject of the activity, its date and a passport copy of the lecturer and his C.V, after obtaining the approval of the Department.
- ۴- Figures of the society's bank accounts with a letter authorizing the Department to inspect these accounts.
- ۵- The organizations which represent the society or cooperate with it outside the State .

- ٦- Events outside the State, which the society intends to perform.
- ٧- Regarding audio or reading or visual materials produced or distributed by the society, the society shall obtain permission from the Department to produce or print any of these materials before their production.

Article (٣٨):

The Department shall follow up the financial procedures of the societies as follows:

- ١- Verification of the sources of financing the societies, and that they are as per the provisions of the approved rules.
- ٢- Auditing the societies ' final accounts.
- ٣- Coordination with the banks to make sure of the financial resources of the societies, and the parties to whom these amounts were paid and to harmonize the same.
- ٤- To send delegates to the parties to whom the societies' funds are directed to verify that assistance has reached those parties or individuals , and that they are entitled and do not represent any violation to the provisions of charitable work .

If it is discovered for the Department that the financial performance of the society is weak, the Department may suggest systems, or rules or policies or financial procedures or technical programs to assist the society to manage its financial resources efficiently.

Article (٣٩):

The Department shall carry out all the necessary procedures to ensure the efficiency of the administrative organization of the society , and the efficiency of its performance , and i

order to achieve that it may request the society to provide it with the necessary statements and information , and the Department shall verify the following in particular :

- ١- Names of employees, their personal and professional information, whether they work full time or part time or as volunteers.
- ٢- The organizational structure, and the specializations and assignments of the administrative units.
- ٣- Internal rules and instructions, and operational work guides.
- ٤- The Department is entitled to address the general assembly or the parties responsible for appointment , suggesting changing the board of directors by another management , and to propose regulations , rules , organizational structures , guides and procedures , to upgrade the level of its management performance , upon the existence of practices conflicting with the applicable rules or regulations in the Emirate or the State .

Article (٤٠):

The Department shall control the societies' activities by its administrative bodies, and may seek the assistance of any of the other concerned authorities in the Emirate, in performing its control duties as per the nature of the subject and its available capabilities.

Article (٤١):

If it is discovered to the Department that the society does not cooperate with it as per the articles stipulated by the rules, the Department shall be entitled to withdraw the license in coordination with the ministry or the concerned party. The Department shall be entitled also to refer those in charge of the society to the concerned departments, if it is discovered that they violated the objectives stipulated by the society's articles of association or the rules which regulate the work.

Section three

Violations and punishment

Article (٤٢):

The society shall be considered as a violator if it commits any of the following actions:

- ١- Violation of the provisions of laws , the rules regulating the activities of public benefit societies , and law # (١٢) for the year ٢٠٠٥ regarding the formation of Islamic Affairs & Charitable Activities Department , and the rules issued by it , or the violation of the society's articles of association.
- ٢- To commit any of the prohibited actions stipulated by these rules or any other resolutions issued by the Department.
- ٣- Misuse of the society's funds or mismanagement of the same, thus squandering the available funds or misusing them, or creating indebtedness to the society.
- ٤- Poor management performance of the societies , due to violation of internal rules or due to the bad selection of human resources necessary for the work
- ٥- Concealment of any financial statements or information requested by the Department , or to tamper with the same or to present misleading information .
- ٦- Proof of causing material or moral damage to any other party.

- γ- To carry out the work without renewing the license, unless this is due to reasons beyond the control of the society.
- λ- Violation of any of the provisions of these rules.

All these violations are only examples, and the Department shall prepare detailed rules including the violations and the resulting punishments.

Article (٤٣):

The complaints against the society shall be filed to the Department from the following parties:

- ١- The concerned authority.
- ٢- One of the employees or one of the members of the society's board of directors.
- ٣- One member of the public.
- ٤- One employee of the Department.

These complaints shall be accompanied by evidence and the documents, which prove the case .

Article (٤٤):

The Department shall do the following:

- ١- To consider the complaint, and to carryout the necessary investigations, and to call the violator if it is an individual, or the representative of the society if necessary, or any other person or party whom the Department requires his presence.
- ٢- To decide the complaint and to forward the recommendation for the appropriate action, or to refer the violating person or party to the concerned authority.

Section four

Provisions for the formation of Foreign Communities Societies

Article (٤٥):

The member of the society formed in the Emirate of Dubai by individuals representing one of the Islamic communities residing in the Emirate, shall fulfill the following conditions:

- ١- He shall be conducting commercial or professional activities in the State.
- ٢- He shall have full legal civil capacity.
- ٣- His age shall not be less than twenty one years.
- ٤- He shall have good conduct, and shall not be convicted by an imprisonment sentence, unless he is pardoned and reinstated.

Article (٤٦):

The founders shall meet as a constituent assembly to set up the society's articles of association, which shall include the following:

- ١- Name and objectives of the society, and the community it represents.
- ٢- Names of the founding members, their surnames, age, nationality, occupation and place of residence.
- ٣- Membership conditions, its types, procedures for acceptance and cancellation of the same, and the rights and duties of members.

- ε- Method of formation of the board of directors, its responsibilities, system of its sessions and its method of taking decisions.
- ο- Rules for the organization of the meetings of the ordinary and extra -ordinary general assembly, its calling procedures, and conditions for its valid convening, and its responsibilities.
- ϖ- Resources of the society and how to utilizes and dispose of them, and the method of controlling their spending, and the beginning and end of its fiscal year.
- ϗ- Conditions for the optional dissolution of the society, and rules for its liquidation.

Article (εϗ):

The society shall keep at its head office the following records and documents:

- 1- The register of names of members and the subscriptions they pay.
- 2- Minutes of the board of directors, and its committees.
- 3- Revenues and expenses accounts supported by the documents.

All these records and documents shall bear the society's name.

Board of directors of communities societies, and their general assembly

Article (٤٨):

- ١- The society formed by the communities shall have a board of directors whose members shall not be less than five persons to be selected by the general assembly for the period of three years, and any of its members may be re selected for similar periods.
- ٢- The society's articles of association shall determine the responsibilities of its board of directors , and the conditions which shall be available in its members , number of members , method of their selection and cancellation of their membership , procedures for calling the general assembly , and conditions for the validity of its meetings and resolutions .

Article (٤٩):

- ١- The society's general assembly shall consist of all its members as per its articles of association; the meeting of the general assembly shall be valid if more than half the members at least attend before the start of the meeting.
- ٢- If the required number is not available, the meeting shall be adjourned to the next day, and the meeting shall be valid in this case if a quarter of the members at least attend it.
- ٣- If the required member is not available for this meeting in the next day , the chairman of the society's board of directors shall be entitled to request the Department to authorize the board of directors to exercise the powers of the general assembly for a period determined by the

authorization resolution , provided that the period shall not exceed six months .

Article (٥٠):

The general assembly shall convene its ordinary meeting once a year within the three months following the end of fiscal year to discuss the following matters:

- ١- Approval of the minutes of the previous meeting.
- ٢- Approval of the report of the board of directors about its work during the past year and of the society's programs and its action plan for the New Year.
- ٣- Approval of the balance sheet for the past fiscal year and the budget project for the next fiscal year.
- ٤- Selection of the new board of directors upon the end of the term of the previous board, or if there are vacant positions in the board.
- ٥- Appointment of the accounts auditor.
- ٦- Other matters included in the agenda.

The general assembly issues its resolutions by the majority of the votes of the attending members.

Article (٥١):

The general assembly may be called to convene extra ordinary meetings as per the request of the Department, which states the reasons for the call , or from the society's board of directors , or as per a request submitted by a quarter of the members entitled to attend the general assembly.

Article (٥٢):

The extra ordinary general assembly shall discuss the following matters:

- ١- To decide the resignations submitted by all or part of the members of the board, or cancellation of their membership, and filling of the vacant positions.
- ٢- Amendment of the society's articles of association.
- ٣- Optional dissolution of the society.
- ٤- Other important and urgent matters.

The resolutions of the general assembly shall be passed in these cases by the majority of two thirds of the attending members.

Dissolution of communities societies

Article (٥٣):

١- The Department shall dissolve the society formed by the communities in the following cases:

- a- If its members are less than the limit stated in article (١٥) of these rules.
- b- If it is found out that its works do not achieve its objectives, or if it becomes incapable of achieving these objectives.
- c- If it disposes of its funds in purposes, contrary to those which are originally stipulated.
- d- If it becomes unable to fulfill its financial obligations.
- e- If it does not keep its records and documents according to article ٤٧ of these rules, or if such records willfully contain incorrect statements.
- f- If the society commits a serious violation of the provisions of these rules or of its articles of association.

This shall be without prejudice to referring the case to the concerned authority to take the legal procedures.

Nevertheless, the Department is entitled to call the extra ordinary meeting of the general assembly to elect a new board of directors. The Department is entitled to change the board of directors as it sees fit, through coordination with the general assembly or the official appointment departments or the ministry.

Article (° 4):

Adhering to the provisions of the previous article, the society may be optionally dissolved by a resolution of the extraordinary general assembly, provided that the Department shall be notified about the place of the meeting before fifteen days at least from the date of the meeting.

Section five

General provisions

Article (٥٥):

The society which is existing at the time of applying this rules shall amend its articles of association according to the provisions of these rules within six months from the date of their application, otherwise the society shall be considered as illegal, and the Department may address the concerned authority to take the necessary action against it.

Article (٥٦):

The society shall issue internal rules to regulate its work and to form any committees belonging to it, provided that this does not contradict the laws of the state or the provisions of these rules or the society's articles of association.

Article (٥٧):

The Department shall be entitled to attend the meetings of the general assembly and to review the minutes of the sessions of the board of directors , and its ordinary and extra ordinary general assembly .

Article (٥٨):

These rules shall be effective from their issue date , and shall be circulated to the concerned parties .

The general manager

These rules are issued in Dubai.

Date ٢٣/١١/١٤٢٦ H

Corresponding to: ٢٣/١/٢٠٠٦

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