XIPHIAS Immigration

PROGRAMME BROCHURE



CORPORATE MOBILITY | UNITED ARAB EMIRATES

Dubai Mainland Company + Employment Visa

Form a Dubai mainland company licensed by the Department of Economy and Tourism, with full foreign ownership for most commercial and industrial activities, and sponsor employees for 2-year UAE residence.

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At a glance

COUNTRY **United Arab Emirates**	ROUTE **Corporate Mobility**
TIMELINE **Licence time set by DET per activity; GDRFA residence permits in 48 hours**	COMPANY STRUCTURE **Mainland company licensed by Dubai's Department of Economy and Tourism (DET)**
OWNERSHIP **Full foreign ownership, except strategic-impact activities**	OFFICE **Registered tenancy (Ejari) required**
BANK ACCOUNT **Corporate banking subject to the bank's KYC checks**	LAST UPDATED **1 October 2026**

Overview

A **Dubai mainland company** is licensed by Dubai's **Department of Economy and Tourism (DET)** and operates in the onshore UAE market within its licensed activities. Since **Federal Decree-Law No. 26 of 2020**, most commercial and industrial companies no longer need an Emirati shareholder or agent, and Dubai publishes a list of **more than 1,000 activities** open to full foreign ownership.

Once licensed and registered for immigration and labour, the company can sponsor employees for **2-year** UAE residence, and residents can sponsor their families.

Ownership: what is open and what is not

Full foreign ownership is the default for commercial and industrial activities under Federal Decree-Law No. 26 of 2020, subject to the **strategic-impact list** in **Cabinet Resolution No. 55 of 2021**, in force since 1 June 2021:

1. Security and defence activities, and activities of a military nature
2. Banks, exchange houses, finance companies and insurance
3. Money printing
4. Telecommunications
5. Hajj and Umrah activities
6. Quran memorisation centres
7. Services related to fisheries, which require 100% national participation

A small number of other activities and legal forms still require Emirati participation or a local agent. XIPHIAS confirms the position for your activity with DET before you commit.

What the licence costs

DET does not publish a consolidated trade licence fee schedule. It assesses fees per activity and per service at the point of application, so any single "licence price" is an estimate until DET has assessed your activity. The main cost drivers are:

- **Business activity.** Each activity carries its own fee, and regulated activities need approvals from the relevant authority.
- **Legal form.** LLC, sole establishment, civil company or branch of a foreign company.
- **Trade name.** Reservation, with surcharges for foreign or non-Arabic names.
- **Premises.** A registered tenancy (**Ejari**) is required. Rent is usually the largest single cost, and it is not a licence fee.
- **Market fee.** A percentage of annual rent.
- **Other charges.** Chamber of Commerce membership, initial approval, notarisation of the memorandum of association, and the AED 10 Knowledge and AED 10 Innovation fees.

XIPHIAS quotes the licence once your activity, legal form and premises are settled, with government charges and our professional fees shown separately.

Government immigration and labour fees

Fee	Amount
Establishment card (ICP)	AED 100 application + AED 100 per year + AED 100 smart services (AED 300)
ICP e-system subscription	AED 2,000
Residence permit, private sector (GDRFA)	AED 200
Knowledge and Innovation fees	AED 10 each (AED 20)
Inside-country fee, if the applicant is already in the UAE	AED 500
Delivery	AED 20
Entry permit for residence (GDRFA)	AED 200 plus 5% VAT
Status change inside the UAE (GDRFA)	AED 500, plus AED 10 + AED 10
Worker protection: bank guarantee	AED 3,000 per worker, or workers' insurance instead
Workers' insurance (Taa-meen)	AED 137.50 skilled; AED 180 low-skilled; AED 250 high-risk; AED 105 domestic workers

A mainland employer needs two registrations: an **establishment card** for immigration and a **MoHRE labour establishment file**. ICP issues the establishment card in **2 days**, through authorised service providers, on a valid trade licence, a signature authorisation letter and the authorised signatory's Emirates ID or unified number. Under Ministerial Resolution No. 318 of 2022 the employer chooses between the AED 3,000 bank guarantee and workers' insurance, which covers up to **AED 20,000 per worker** against employer insolvency or unpaid dues. Medical fitness and Emirates ID fees are charged separately.

Wage Protection System: the 2026 rules

Ministerial Resolution No. 340 of 2026, in force since **1 June 2026**, applies to all private-sector companies licensed with MoHRE:

- **One payday.** Wages for the preceding month are due on the **first day of each Gregorian month**.
- **A higher compliance threshold.** 85% of total wages, up from 80%.
- **Escalating enforcement** for late or partial payment.

Plan payroll before the first employee starts.

Residence and family

- **Employees** receive a **2-year** residence permit, renewable. GDRFA processes residence permits in **48 hours**.
- **Owners and partners** whose contribution is at least **AED 1,000,000** can qualify for the **5-year Green Residence**. Other owners use the standard partner route through the company; XIPHIAS confirms the right category for your licence.
- **Visa quotas** are assessed by MoHRE on the company's office space and activity.

To sponsor family, the resident needs a salary of at least **AED 4,000 a month, or AED 3,000 plus accommodation**. This is a single test for the sponsor. It covers a spouse, unmarried daughters, sons under 25 and children with special needs, with no separate threshold for a wife or for children. Family members over 18 must pass a medical fitness test. A partner who sponsors family as a partner must also hold a share of at least **AED 48,000** under the partnership agreement (GDRFA).

Corporate tax

- Corporate tax is **0% on taxable income up to AED 375,000 and 9% above**, under Federal Decree-Law No. 47 of 2022, for financial years starting on or after 1 June 2023.
- The free zone 0% regime applies only to Qualifying Free Zone Persons, so a mainland company is taxed at the standard rates.
- **Small Business Relief**, for revenue up to AED 3,000,000, applies only to tax periods ending on or before **31 December 2026**.
- The UAE levies **no personal income tax**. VAT is **5%**.

Indian tax residence: an important caution

A UAE residence visa is an immigration status. It does **not** by itself end Indian tax residence. Under **Section 6 of the Income-tax Act, 1961**, residence turns on the days you spend in India: 182 days or more in the financial year, or 60 days in the year together with 365 days over the preceding four years, with longer limits for Indian citizens who leave India for employment or who are visiting. An Indian citizen whose Indian income exceeds **Rs. 15 lakh** and who is not liable to tax in any other country is treated as resident regardless of days spent in India. This deemed-residence rule matters precisely because the UAE levies no personal income tax.

Take Indian tax advice before you relocate. Indian residents who invest in a foreign company also have Indian exchange-control and foreign-asset reporting obligations to plan for.

Risks

- **Licence quotes vary.** DET assesses fees per activity, so compare quotes that show government charges, rent and service fees separately.
- **Wage Protection System.** Late or partial payroll triggers escalating enforcement under the 2026 rules.
- **Strategic activities.** Activities on the Cabinet Resolution No. 55 of 2021 list remain restricted.
- **Small Business Relief ends.** Plan for tax periods ending after 31 December 2026.
- **Keep everything current.** Licence, tenancy, establishment card, labour file and residence permits must all be renewed on time.
- **Grace periods.** If a residence permit is cancelled, ICP allows a grace period of 30 days as standard, 60 days where there is a guarantor or host, 90 days for skilled workers at levels 1 to 3 and for property owners, and 180 days for Golden and Green residence holders and their families. Overstaying costs **AED 50 per day**.

{/ restored from the 2019–2026 site /}

Why incorporate an Dubai Mainland LLC Company?

An LLC is specifically designed for businessmen looking to trade in the UAE and the rest of the world. They wish to benefit from the no tax regime whilst enjoy a low regulatory regime and engage in trade in one of the most important trading hubs in the world.

What are the Dubai Mainland LLC Company requirements?

A LLC or a Dubai Mainland company can be formed with a minimum of two individuals. Their liability is limited to their shares in the company’s capital. Individuals or International companies that want to engage in trade within the UAE and the rest of the world (both domestically and globally) usually are advised to pursue this option.

Dubai Mainland Companies and LLC's can engage in trade freely within the United Arab Emirates without any restrictions. Having a local UAE national as a partner though may not seem attractive. Nevertheless, foreign nationals can benefit from the local partner to access the UAE market more effectively. The UAE national can offer his market knoweldge and expertise in order to penetrate the local market more effectively.

What are its main advantages?

Dubai Mainland Companies and LLC's main advantages are

- Efficient and streamlined goverment services and low regulatory regime
- Efficient government services and rule of Law
- No restrictions on hiring expatriates
- Easy to open international corporate bank accounts
- Right to acquire infinite property in the UAE
- LLC offers a UAE resident visa to the foreign entrepreneur/investor
- Everyday activities can be taken care by the foreign venture with least or no interference of the local UAE partner

Our Services

Our corporate consultants will undertake the review of your proposed structure, proceed with the incorporation with the incorporation of the entities whilst complying with the applicable legislation and best corporate practice. We assist in registering companies in Dubai and the UAE local limited liability company (“LLC “), Free zone entity (“ FZE”) and International Business Company (“ IBC”)

Our firm can also provide full range of corporate administration services in UAE

- Organising and managing board of directors and shareholders’ meetings
- Corporate compliance
- Secondment of staff for short-term company secretarial projects
- Annual renewal of trade/business licences
- Provision of a registered office
- Winding up and liquidation
- Preparing the minutes of directors’ and shareholders’ meetings
- Issuing and safekeeping of share certificates
- Opening and monitoring bank accounts
- Handling correspondence with third parties and various authorities
- Monitoring local compliance with statutory requirements and filings

Fees and rules on this page reflect the official sources listed below as at 1 October 2026.

Requirements

- A licensed activity open to foreign ownership, with any external approvals it needs.
- A registered tenancy (Ejari).
- Shareholder passports and KYC documents.
- An establishment card and a MoHRE labour establishment file.
- A AED 3,000 bank guarantee or workers' insurance for each employee.
- Medical fitness test and Emirates ID biometrics for each resident.

When this route may not fit

- Strategic-impact activities under Cabinet Resolution No. 55 of 2021, which remain restricted.
- Incomplete or unattested shareholder documents.
- An expired trade licence, tenancy or establishment card.

Employment, residence and family rules

Threshold	Amount	Notes
Salary to sponsor family	AED 4,000	Per month. One test covering a spouse and children.
Salary to sponsor family, with accommodation	AED 3,000	Per month, where accommodation is provided.

- Sponsored employees receive 2-year residence, renewable.
- Employers need both an immigration establishment card and a MoHRE labour establishment file.
- Each worker is covered by a AED 3,000 bank guarantee or by workers' insurance (Taa-meen).
- Wages are paid through the Wage Protection System by the first day of each Gregorian month (Ministerial Resolution No. 340 of 2026).
- Visa quotas are assessed by MoHRE on office space and activity.

How the process works

1. **Activity and legal form**
   Confirm the activity is open to full foreign ownership and choose the legal form.
2. **Trade name and initial approval**
   Reserve the trade name and obtain DET's initial approval.
3. **Premises and licence**
   Register the tenancy (Ejari), sign the memorandum of association and receive the trade licence.
4. **Establishment card and labour file**
   Register for immigration (establishment card) and with MoHRE for labour.
5. **Entry permit or status change**
   GDRFA entry permit (AED 200 plus VAT), or status change inside the UAE (AED 500 plus AED 20).
6. **Medical test and Emirates ID**
   Complete the medical fitness test and Emirates ID biometrics.
7. **Residence permit**
   GDRFA issues a 2-year residence permit; processing takes 48 hours.

After the licence and visas are issued

- Open a corporate bank account (subject to the bank's KYC and beneficial-ownership checks).
- Register for the Wage Protection System and pay wages by the first day of each Gregorian month.
- Keep the AED 3,000 bank guarantee or workers' insurance in place for each employee.
- Keep corporate tax and VAT compliance in order.
- Renew the trade licence, Ejari tenancy, establishment card and residence permits on time.

Document checklist

Shareholders

- Passport copies
- Proof of address
- KYC documents, with attested documents for any corporate shareholder

The company

- Trade name reservation and DET initial approval
- Memorandum of association
- Ejari-registered tenancy contract

Employees

- Passport and photographs
- Attested degree certificate where the role requires it
- Medical fitness test and Emirates ID biometrics

Questions clients ask

Can I own 100% of a mainland company?

For most commercial and industrial activities, yes. Federal Decree-Law No. 26 of 2020 removed the requirement for an Emirati shareholder or agent, and Dubai publishes a list of more than 1,000 activities open to full foreign ownership. The strategic-impact activities in Cabinet Resolution No. 55 of 2021 remain restricted.

How much does a mainland licence cost?

DET does not publish a single price; it assesses fees per activity, legal form and service at application. The main drivers are the activity, legal form, trade name, premises (rent and a market fee charged as a percentage of it), Chamber of Commerce membership and notarisation. XIPHIAS quotes once your activity is confirmed.

What are the immigration fees?

Small and published: a GDRFA residence permit is AED 200 plus small add-ons, a status change AED 500, and an ICP establishment card AED 300 plus a AED 2,000 e-system subscription.

How long is the employment visa valid?

Two years, renewable.

What changed with the Wage Protection System?

Ministerial Resolution No. 340 of 2026, in force since 1 June 2026, set a single payday on the first day of each Gregorian month and raised the compliance threshold from 80% to 85% of total wages, with escalating enforcement.

Can I sponsor my family?

Yes, with a salary of AED 4,000, or AED 3,000 plus accommodation. The test covers a spouse, unmarried daughters, sons under 25 and children with special needs.

Is office space required?

Yes. A registered tenancy (Ejari) is required for a mainland licence. Rent is usually the largest single set-up cost, and it is not a licence fee.

Important notes

- Strategic-impact activities (Cabinet Resolution No. 55 of 2021): security and defence; banks, exchange houses, finance companies and insurance; money printing; telecommunications; Hajj and Umrah activities; Quran memorisation centres; and fisheries-related services, which require 100% national participation.

- A small number of other activities and legal forms still require Emirati participation or a local agent; XIPHIAS confirms the position for your activity with DET.
- Workers' insurance premiums (Ministerial Resolution No. 318 of 2022): AED 137.50 skilled, AED 180 low-skilled, AED 250 high-risk, AED 105 domestic workers; cover up to AED 20,000 per worker.
- Medical fitness and Emirates ID fees are charged separately; XIPHIAS confirms them for your file.

Official sources: UAE Legislation — Cabinet Resolution No. 55 of 2021 (strategic-impact activities); u.ae — Full foreign ownership of commercial companies; Ministry of Economy & Tourism — Full ownership in all economic sectors; Invest in Dubai — Request to issue a trade licence; Dubai DET — Licences and permits; ICP — Issuing an establishment card; GDRFA Dubai — Issuing residence permits for the private sector; GDRFA Dubai — Status amendment; GDRFA Dubai — Green residence (partner or investor); MoHRE — Resolution on bank guarantees and workers' insurance (9 August 2022); u.ae — Insurance system for private-sector employees; u.ae — Residence visa for family members.



XIPHIAS Immigration

NEXT STEP

Plan your United Arab Emirates application with our Dubai team

Tell us about your profile, family and timeline. We will confirm whether **Dubai Mainland Company + Employment Visa** fits, set out the full cost in writing and manage the application with you from start to finish.

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CREDENTIALS

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- Named Best Immigration Consultant by The Times of India in 2022.
- Canada files handled by a CICC-licensed Regulated Canadian Immigration Consultant, licence R516194.
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