

# **Non-Financial Checklist**

## **Recognised Foundation**

## 1. Recognised Foundation

To set up an entity as a Recognised Foundation, a few conditions must be fulfilled. There must be:

- A minimum of one Founder
- A minimum of two Council Members
- The Foundation must be registered in another jurisdiction (Foreign Foundation) and must operate in DIFC by way of a branch.
- The name of the Recognised Foundation that will be registered in DIFC must be identical to the name of the Foreign Foundation.
- A Recognised Foreign Foundation must appoint a Registered Agent in the DIFC
- The Recognised Foundation may not carry out any commercial activities, except those necessary for, and ancillary or incidental to its objects.
- If the Recognised Foundation has a charitable object, or a specified non-charitable object, it must have a Guardian.

For more details about the legal structure of a Recognised Foundation, refer to [DIFC Foundation Law, DIFC Law No. 3 of 2018](#).

### 1.1. Initial Approval

Section Name	Description
<b>Entity Structure</b>	<p>Define the following:</p> <ol style="list-style-type: none"> <li>1. Your entity type, select Non-Financial.</li> <li>2. The business sector of your principal activity, select Foundation.</li> <li>3. The details of your entity's establishment, select Branch.</li> <li>4. Your entity's legal structure, Select Foundation.</li> </ol> <p>Ensure that your selections are accurate as they will determine the rest of the steps and requirements.</p> <p>If you are not supported by a legal advisor, we highly recommend that you get in touch with our Business Development representative before choosing your legal structure.</p> <p>For more details on DIFC legal structures, <a href="#">click here</a> or contact us on <a href="mailto:setup@difc.ae">setup@difc.ae</a>.</p>
<b>Details of Foreign Entity</b>	<p>Provide details of the Foreign Foundation to be registered in DIFC.</p> <p><b>Document: Certificate of Incorporation</b> Upload a certificate of incorporation or a similar document that is certified by the issuing authority. If the certification is not electronic, it must not be older than 6 months.</p>

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<b>Foundation Objects</b>	<p>Tell us about the objects of the Foundation. Select one or more of the objects below that apply to the Foundation:</p> <ul style="list-style-type: none"> <li>- Objects to benefit a person(s) by name, category or class</li> <li>- Objects to be exclusively charitable</li> <li>- Objects not to be exclusively charitable</li> </ul> <p><b>Document: Government Authority Approval</b> This document is required only if a Recognised Foundation is exclusively charitable. Upload the relevant federal or government authority approval (authorised body consent).</p>
<b>Entity Name</b>	<p>Enter the name of the Recognised Foundation. The name must be identical to the Foreign Foundation.</p> <p>As part of this section, you need to confirm that your name is not similar to an existing entity.</p> <p><b>Document: Evidence of Consent</b> <i>This document is required only if the name is identical to an existing entity.</i></p> <p>Upload evidence of relationship or consent if the proposed name is identical to the name of an existing entity in the UAE other than your affiliates or parent entity.</p>
<b>Foreign Entity Founder</b>	<p>Identify the Founders of the Foundation. A minimum of 1 Founder is needed. The Founder can be an individual or a body corporate.</p> <p>You will need to certify the passport of each individual Founder. This can be done through:</p> <ul style="list-style-type: none"> <li>- our online certification option by selecting 'Online Certification of Passport' or</li> <li>- uploading a certified copy of each of the Founder's passports. Select 'Online Certification of Passport' if you prefer to avoid multiple uploads.</li> </ul> <p><b>Document(s): Passport Copy of Each Individual Founder</b> <i>Passport copies of Founders are required only if they have not been certified online.</i></p> <p>Upload a clear, valid and certified passport copy of each individual Founder. Ensure that the passport certification does not cover or hide the passport bio page.</p> <p>Passport certification can be done by DIFC Services, a corporate services provider, a law firm, or others as per <a href="#">the DIFC Certification Policy</a>.</p> <p><b>Document: CV</b> <i>This document is required for individual Founders only</i></p> <p>Upload the CV or bio of each individual Founder providing details on work experience and achievements.</p>

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	<p><b>Document: Certificate of Incorporation for Each Body Corporate Founder</b>  <i>This document is required only if the body corporate is NOT a DIFC registered entity.</i></p> <p>Upload a certificate of incorporation or a similar document for body corporate Founder that is certified by the issuing authority. If the certification is not electronic, it must not be older than 6 months.</p>
	<p><b>Document: Notarised PoA</b>  <i>Required If the individual Founder has delegated the signing of the Charter to another person.</i></p> <p>Upload a notarised and valid Power of Attorney approving the delegation.</p>
<b>Council Members</b>	<p>Identify the Council Members of the Foreign Foundation. At least 2 are required. Council Members can be individuals over the age of 18 or a body corporate. The Council Member cannot be a Guardian.</p> <p>You will need to certify the passport of each individual Council Member. This can be done through:</p> <ul style="list-style-type: none"> <li>- our online certification option by selecting 'Online Certification of Passport' or</li> <li>- uploading a certified copy of each of the Founder's passports. Select 'Online Certification of Passport' if you prefer to avoid multiple uploads.</li> </ul>
	<p><b>Document: Passport Copy of Each Council Member</b>  <i>Passport copies of Council Members are required only if they have not been certified online.</i></p> <p>Upload a clear, valid and certified passport copy of each individual Council Member. Ensure that the passport certification does not cover or hide the passport bio page.</p> <p>Passport certification can be done by DIFC Services, a corporate services provider, a law firm, or others as per <a href="#">the DIFC Certification Policy</a>.</p>
	<p><b>Certificate of Incorporation for Each Body Corporate Council Member</b>  <i>This document is required if the body corporate is NOT a DIFC registered entity.</i></p> <p>Upload a certificate of incorporation or a similar document for body corporate Council Members that is certified by the issuing authority. If the certification is not electronic, it must not be older than 6 months.</p>
	<p><b>Document: CV</b>  <i>This document is required for individual council members.</i></p>

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	<p>Upload the CV or bio of each council member providing details on work experience and achievements.</p>
	<p><b>Document: Signed Appointment Declaration</b>  <i>This document is generated by the DIFC portal.</i></p> <p>Upload a scanned copy of the generated appointment declaration. The appointment declaration must be signed by the Council Member whose details appear on the declaration.</p>
<b>Guardian (Optional)</b>	<p>Identify the Guardian of the Foreign Foundation. The Guardian can be an individual over the age of 18 or a body corporate. The appointed Guardian cannot act as a Council Member.</p> <p>A guardian must be appointed if the Foundation is conducting activities of charitable or non-charitable nature</p> <p>You will need to certify the passport of each individual Guardian. This can be done through:</p> <ul style="list-style-type: none"> <li>- our online certification option by selecting 'Online Certification of Passport' or</li> <li>- uploading a certified copy of each of the Founder's passports. Select 'Online Certification of Passport' if you prefer to avoid multiple uploads.</li> </ul>
	<p><b>Document: Passport Copy of Each Individual Guardian</b>  <i>Passport copies of Guardians are required only if they have not been certified online.</i></p> <p>Upload a clear, valid and certified passport copy of each individual Guardian. Ensure that the passport certification does not cover or hide the passport bio page.</p> <p>Passport certification can be done by DIFC Services, a corporate services provider, a law firm, or others as per <a href="#">the DIFC Certification Policy</a>.</p>
	<p><b>Document: CV</b>  <i>This document is required for individual guardians only.</i></p> <p>Upload the CV or bio of each guardian providing details on work experience and achievements.</p>
	<p><b>Document: Certificate of Incorporation for Each Body Corporate Guardian</b>  <i>This document is required if the body corporate is NOT a DIFC registered entity.</i></p> <p>Upload a certificate of incorporation or a similar document for a body corporate guardian that is certified by the issuing authority. If the certification is not electronic, it must not be older than 6</p>

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	months.
<b>Registered Agent</b>	A Recognised Foreign Foundation must appoint a Registered Agent in the DIFC. The Registered Agent must be a qualified person who is licensed to act as such in DIFC and registered with the Dubai Financial Services Authority (DFSA) as a Designated Non-Financial Business or Profession (DNFBP).
	<p><b>Document: Evidence of Consent</b></p> <p>Upload evidence of the Registered Agent's consent or confirmation of the appointment to act as a Registered Agent.</p>
<b>Ultimate Beneficial Owners (UBOs)</b>	<p>The UBOs of a Recognised Foundation must be:</p> <ul style="list-style-type: none"> <li>- Any natural person who has the legal right to exercise, or actually exercises, significant control or influence over the activities of the Foundation and is identified as a UBO as per <a href="#">the DIFC UBO regulations</a>.</li> <li>- Any beneficial owner that satisfies the above and is identified as an exempt entity as per <a href="#">the DIFC UBO Regulations</a>.</li> </ul>
<b>Affiliated Entities</b>	<p>Tell us about your affiliates registered in DIFC and/or other Free Zones in the UAE. In case you have an affiliate established in DIFC that you would like to share office space with, indicate it in this step.</p>
	<p><b>Document: Letter of Consent</b></p> <p><i>Letter of Consent is required only if your Recognised Foundation is sharing office space with an affiliate entity in DIFC.</i></p> <p>If your Foundation will be sharing office space with another affiliated entity, upload a letter of consent for sharing office space issued by the affiliated entity in DIFC. The affiliated entity must be the lease holder or owner of the property.</p>
<b>Entity Background</b>	<p>Provide the following in detail:</p> <ul style="list-style-type: none"> <li>- An overview of the entity that is being established in DIFC and its parent (if applicable).</li> <li>- Confirm if the entity has a nominee arrangement in place.</li> <li>- Confirm if the foundation has contributors that are different from its founders.</li> <li>- Specify the qualifying recipients of the foundation.</li> </ul>
	<p><b>Optional Document(s): Group Ownership Structure and Organisational Chart</b></p> <p>Upload a group ownership structure diagram and the organisational chart if the Foreign Foundation is part of a group structure.</p>
<b>Contributors</b>	<p><b>This section is required only if the foundation has contributors that are different from its founders</b></p> <p>Provide details of each contributor including the assets to be contributed by each.</p>

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	<p><b>Document: Passport Copy of Each Individual Contributor</b>  <i>Passport copies of Contributors are required only if they have not been certified online.</i></p> <p>Upload a clear, valid and certified passport copy of each individual Contributor. Ensure that the passport certification does not cover or hide the passport bio page.</p> <p>Passport certification can be done by DIFC Services, a corporate services provider, a law firm, or others as per <a href="#">the DIFC Certification Policy</a>.</p>
	<p><b>Document: CV</b>  <i>This document is required for every individual Contributor.</i></p> <p>Upload the CV or bio of each individual Contributor providing details on work experience and achievements.</p>
	<p><b>Certificate of Incorporation for Each Body Corporate Contributor</b>  <i>This document is required if the body corporate is NOT a DIFC registered entity.</i></p> <p>Upload a certificate of incorporation or a similar document for body corporate Contributor that is certified by the issuing authority. If the certification is not electronic, it must not be older than 6 months.</p>
<p><b>Sources of income</b></p>	<p>Tell us in detail about the sources of income and wealth of the individuals or body corporates who are funding the Foreign Foundation.</p> <p>If the assets held by the foundation is derived through employment income or savings, the same must be evidenced through the bank statement provided.</p> <p>If the assets were funded through business ownership interest, the same must be evidenced through the uploaded financials statements. For other sources of income, please provide the relevant evidence or links to sources available publicly.</p>
	<p><b>Document: Bank Statements / Financial Statements</b></p>
	<p>Upload a 6-month bank statement of the individual(s) or a 2 year financial statements of the body corporate(s) who will be funding the foundation in DIFC.</p>
<p><b>Fit and Proper Questionnaire</b></p>	<p>Complete the standard fit and proper questionnaire. Your answers will help determine whether or not your Foreign Foundation meets the requirements to operate in DIFC.</p>
<p><b>Review and Submit</b></p>	<p>Review the Initial Approval application prior to your submission. Upon submission, you will not be able to update any information until the application is returned by your relationship manager.</p>

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## 1.2. Register with DIFC

Section name	Description
<b>Registered Address</b>	<p>Specify the location of records and registers. You are also required to add your operating location(s).</p> <p>If you are sharing office space with an affiliate or a Registered Agent, the registered address of the affiliate or Registered Agent will appear.</p> <p>Leased/subleased properties can be viewed only if the lease agreement is registered with the DIFC Registrar of Real Property.</p> <p>If your lease agreement is signed with DIFC Investments Ltd including the co-working space, the lease agreement will be registered automatically by the landlord.</p> <p>In case you will be operating from more than 1 unit, you may select 1 or more to be your registered address, provided that these units are located in the same building.</p>
<b>Authorised Signatory</b>	<p>Identify the Authorised Signatory(s) of the Foundation. You need to add a minimum of 1 and a maximum of 10 Signatories. The Authorised Signatory(s) must be an individual above 18 years of age.</p> <p>The names of listed Authorised Signatories will appear on the DIFC License.</p> <p><b>Document: Passport Copy of Each Signatory</b>  <i>The passport copy of each Signatory is required only if it has not been certified online.</i></p> <p>Upload a clear, valid passport copy of each individual Authorised Signatory.</p>
<b>Approved Person (Optional)</b>	<p>Identify the approved person(s) appointed by the Foreign Recognised Foundation who is authorised to accept service of any document or notice on behalf of the Recognised Foundation.</p> <p><b>Document: Passport Copy of Each Approved Person</b>  <i>The passport copy of the Approved Person is required only if it has not been certified online.</i></p> <p>Upload a clear, valid passport copy of the Approved Person.</p>
<b>Management Details</b>	<p>Add the details of:</p> <ul style="list-style-type: none"> <li>- The most senior person who will manage the Recognised Foundation in DIFC.</li> <li>- A general communications contact person.</li> <li>- An emergency contact person.</li> </ul>

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	<ul style="list-style-type: none"> <li>- A compliance contact person</li> </ul> <p><b>Document: Passport copy of the Most Senior Person</b></p> <p><i>The passport copy of the most senior person is required.</i></p> <p>Upload the passport copy of the most senior person in the Recognised Foundation.</p>
<b>Data Protection</b>	<p>In this section, you need to select the type of Data Protection notification which can be either:</p> <ul style="list-style-type: none"> <li>- To inform the Commissioner of Data Protection that you do process personal data</li> <li>- To inform the Commissioner of Data Protection that you do not process personal data</li> </ul> <p>Please note that processing personal data includes personal data and information related to your employees, suppliers, customers, etc. If the entity is planning to hire employees or provide services to customers, then it will process personal data.</p> <p>If as a newly licensed entity you select the first option and confirm that the entity does currently or will process personal data, you will be required to submit a Data Protection Notification service request (A draft will be created for your ease of reference under pending actions on the portal home page) within a maximum of 6 months from the date of issuance of the DIFC license.</p> <p>If you select the second option and inform the Commissioner that the entity will not process personal data, the same will be reviewed post issuance of the DIFC license. The Commissioner's Office may reject or request further information about your submission to clarify why you think the entity does not process personal data. If rejected, you will have 6 months from license issuance to submit the Data Protection Notification service request.</p> <p>As part of this section, you will also be required to provide details of a contact person for Data Protection related matters.</p> <p>Guidance on notifications are available on the <a href="#">DIFC DP website</a>.</p> <p>If you have questions about the portal or the notification process, please email <a href="mailto:portal@difc.ae">portal@difc.ae</a>.</p> <p>If your query is about how DIFC Authority collects or processes your personal data, please contact <a href="mailto:dpo@difc.ae">dpo@difc.ae</a>.</p> <p>If you have questions about interpretation of DIFC data protection law and regulations, please contact <a href="mailto:commissioner@dp.difc.ae">commissioner@dp.difc.ae</a>.</p>
<b>Establishment Card (optional)</b>	<p>Tell us if you wish to apply for an establishment card. An establishment card is a card issued by the General Directorate of Residency and Foreigners Affairs in Dubai to allow an entity to submit employment visa applications. For any queries related to the</p>

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	establishment card, contact <a href="mailto:gs.helpdesk@difc.ae">gs.helpdesk@difc.ae</a> .
<b>Review and Submit</b>	Review your application carefully before you submit it. You will not be able to update or edit any information on the application post submission.

## 1.3. Documents

<b>Resolution of Council Members</b>	<p>Upload the resolution of the Council Members that does the following:</p> <ul style="list-style-type: none"> <li>- It authorises the registration of the Recognised Foundation in DIFC.</li> <li>- It appoints the approved person who is also authorised to sign documents on behalf of the Foreign Foundation in relation to registering the Recognised Foundation in DIFC</li> <li>- It appoints the authorised signatories to be listed on the license. Please ensure the names match the names listed on the portal.</li> <li>- It should not be older than 6 months from the date of approval.</li> </ul> <p><a href="#">Click here</a> for the template.</p>
<b>Constitutional Documents</b>	Upload a copy of the Foreign Foundation's constitutional documents certified as a true copy by an officer of the entity or an authorised person such as a Council Member of the Foreign Foundation.
<b>Personnel Sponsorship Agreement</b>	<p><b>This document is required only if the Recognised Foundation applied for an Establishment Card and is automatically uploaded by the system.</b></p> <p>This document will be sent to you through DocuSign by the DIFC Services team upon submission of the application.</p>
<p><b><i>Note: If any of the documents are not in the English Language, they must be accompanied by a legal translation certified to the satisfaction of the Registrar.</i></b></p>	

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## 1.4. Fees

Service	Fees
<b>Registrar of Companies</b>	
Name Reservation (optional)	Nil
<b>Registration fees</b>	
A Recognised Foundation	Nil
<b>License fees upon registration and annually</b> (An additional fee of AED 20 is applicable for Knowledge and innovation fees)	
A Recognised Foundation	\$350
<b>Government Services</b> (An additional fee of AED 20 is applicable for Knowledge and innovation fees)	
New Establishment Card Fees (if applicable) <ul style="list-style-type: none"> <li>- Normal</li> <li>- Express</li> </ul>	\$618 \$656
Personnel Sponsorship Agreement Deposit	\$680
<b>Data Protection</b>	
To inform the DP Commissioner that the entity processes personal data	\$750
To inform the DP Commissioner that the entity does not process personal data	Nil

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