



# **Non-Financial and Retail Checklist**

## **Foundation**

# 1. Foundation

To set up an entity as a Foundation in DIFC, the following conditions must be fulfilled:

- There must be a minimum of 1 Founder.
- There must be a minimum of 2 Council Members.
- The Foundation must always have a registered office in DIFC. This requirement can be satisfied by leasing an office in DIFC, sharing an office with an affiliated entity already present in DIFC, or by appointing a Registered Agent.
- The Foundation may not carry out any commercial activities, except those necessary for, and ancillary or incidental to its objects.
- If the 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 Foundation, refer to [DIFC Foundations 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 New.</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>Foundation Objects</b>	<p>Tell us about the objects of the Foundation. Select one or more of the objects below that apply to you:</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>  <i>This document is required only if a Foundation is exclusively charitable.</i></p> <p>Upload the relevant federal or government authority approval (authorised body consent).</p>

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<p><b>Entity Name</b></p>	<p>Choose a name for the proposed Foundation. The portal will allow you to search for a name and select up to 3 options. You may also reserve a name for 90 days at no additional cost by clicking on 'reserve.'</p> <p>Confirm whether your name is similar to an existing entity or not. If your name is similar to an existing entity, the upload below will be required.</p>
	<p><b>Document: Evidence of Relationship or 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>
<p><b>Founders</b></p>	<p>Identify the Founders of the Foundation. A minimum of 1 Founder is needed. The Founder can be an individual over the age of 18 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: Certified 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 the <a href="#">DIFC Certification Policy</a>.</p>
	<p><b>Document: CV</b>  <i>This document is required for individual Founders that do not have a LinkedIn profile</i></p> <p>Upload the CV or bio of each individual Founder providing details on work experience and achievements.</p>
	<p><b>Certificate of Incorporation for Each Body Corporate Founder</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 Founders 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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	<p><b>Document: Notarised PoA</b> If the individual Founder has delegated the signing of the Charter to another person, upload a notarised and valid Power of Attorney approving the delegation.</p>
<p><b>Council Members</b></p>	<p>Add at least 2 Council Members. 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 Council Member's passports.</li> </ul>
	<p><b>Document: Certified 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 the <a href="#">DIFC Certification Policy</a>.</p>
	<p><b>Document: CV</b> <i>This document is required for individual Council Members that do not have a LinkedIn profile</i></p> <p>Upload the CV or bio of each individual Council Member providing details on work experience and achievements.</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: 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>

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<p><b>Guardian (Optional)</b></p>	<p>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>You will need to certify the passport of each individual Guardian.</p> <p>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 the Guardian's passport.</li> </ul>
	<p><b>Document: Certified Passport Copy for 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 the 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 the <a href="#">DIFC Certification Policy</a>.</p>
	<p><b>Document: CV</b>  <i>This document is required for individual Guardian that do not have a LinkedIn profile</i></p> <p>Upload the CV or bio of each individual 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 months.</p>
<p><b>Registered Agent (Optional)</b></p>	<p>Appoint a Registered Agent. 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> <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>
<p><b>Ultimate Beneficial Owners (UBOs)</b></p>	<p>The UBOs of a Foundation can 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 governing body, person or other arrangement</li> </ul>

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	<p>administering the property or carrying out the objects of the Foundation.</p> <ul style="list-style-type: none"> <li>- Any beneficial owner that satisfies the above and is identified as an exempt entity as per the <a href="#">DIFC UBO Regulations</a>.</li> </ul>
	<p><b>Document: CV</b> <i>This document is required for UBOs that do not have a LinkedIn profile</i></p> <p>Upload the CV or bio of each UBO providing details on work experience and achievements.</p>
<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> <i>Letter of Consent is required only if the foundation is sharing office space with an affiliate entity in DIFC.</i></p> <p>If the foundation will be sharing office space with another affiliated entity in DIFC, upload a letter of consent for sharing office space issued by the affiliated entity in DIFC. The entity issuing the letter must be the leaseholder or the owner of the property.</p>
<b>Background on Entity</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: Group Ownership Structure and Organisational Chart</b></p> <p>Upload a group ownership structure diagram and the organisational chart.</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>
	<p><b>Document: Certified Passport Copy of Each 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>

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	<p>Passport certification can be done by DIFC Services, a corporate services provider, a law firm, or others as per the <a href="#">DIFC Certification Policy</a>.</p>
	<p><b>Document: CV</b>  <i>This document is required for individual Contributor that do not have a LinkedIn profile</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>
<b>Sources of Income</b>	<p>Tell us in detail about the sources of income and wealth of the individuals or body corporates who own the assets of the 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.</p> <p>For other sources of income, please provide the relevant evidence or links to sources available publicly.</p>
	<p><b>Document(s): Bank statements / Financial statements</b>  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>
<b>Fit and Proper Questionnaire</b>	<p>Complete the standard fit and proper questionnaire. Your answers will help determine whether or not your foundation meets the requirements to operate in DIFC.</p>
<b>Review and Submit</b>	<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

Steps	Description
<b>Foundation Charter and By-laws</b>	<p>Select the format of your Charter and confirm if you would like to electronically sign your Charter.</p> <p>You have 2 formats of the Charter: 'Standard' and 'Modified'. The Standard Charter will be generated by the portal for your review.</p> <p>If the Foundation has appointed a Registered Agent, filing of the By-laws is not required. If a Registered Agent is not appointed, the By-laws must be filed with the Charter.</p>
<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 the 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, the lease agreement will be registered automatically by the landlord.</p>
<b>Authorised Signatory</b>	<p>Identify the Authorised Signatories of the Foundation. You can add a minimum of 1 Signatory and a maximum of 10 Signatories. Authorised Signatories must be at least 18 years old.</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 the passport copy of each Authorised Signatory.</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 foundation in DIFC</li> <li>- A general communications contact person</li> <li>- An emergency contact person</li> <li>- A compliance contact person</li> </ul> <p><b>Document: Passport copy of the most senior person</b>  <i>The passport copy of the most senior person is required only if it has not been certified online.</i></p> <p>Upload the passport copy of the most senior person in DIFC entity.</p>

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

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## 1.3. Documents

<p><b>The Charter</b></p>	<p>Upload the Charter in a PDF format. The Charter must not be signed at this stage.</p> <p>After the review and approval of DIFC Services, the Charter will be signed electronically using DocuSign. DIFC Services will initiate the signing using DocuSign. The signing process will be initiated by DIFC Services.</p> <p>Note: If you don't have an appointed Registered Agent, you must attach a copy of the By-Laws.</p> <p><a href="#">Click here</a> to view the standard Charter.  <a href="#">Click here</a> to view the model By-Laws.</p>
<p><b>Resolution of Founders</b></p>	<p><b>This document is required for Body Corporate Founders only.</b></p> <p>Upload the resolution of the body corporate Founders that does the following:</p> <ul style="list-style-type: none"> <li>- It authorises the establishment of the Foundation in DIFC.</li> <li>- It states that the Charter and By-laws of the Foundation have been duly adopted by the founder(s) of the Foundation;</li> <li>- It appoints the person authorised to sign the Charter and By-laws on behalf of the entity. Please ensure the name is matching the name listed on the portal application.</li> <li>- It appoints the authorised signatories to be listed on the license. Please ensure the names are matching the names listed on the portal.</li> </ul> <p><a href="#">Click here</a> for search for the template.</p>
<p><b>Personnel Sponsorship Agreement</b></p>	<p><b>This document is required only if the Private Company 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>Note:</b> <i>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></p>	

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### 1.3. Fees

Service	Fees
<b>Registrar of Companies</b>	
Name Reservation	Nil
<b>Registration fees</b>	
For a Foundation	Nil
<b>Operating License fees upon registration and annually</b> (An additional fee of AED 20 is applicable for Knowledge and innovation fees)	
For a 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)	
- Normal	\$618
- Express	\$656
Personnel Sponsorship Agreement Deposit	\$680
<b>Data Protection</b>	
To inform the DP Commissioner that the entity processes personal data	\$750 (Non-Financial)
To inform the DP Commissioner that the entity does not process personal data	Nil

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