



Non-Financial Checklist

Foundation (Transfer to DIFC)

Guideline

Company Services

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1. TRANSFER OF A FOREIGN FOUNDATION

To continue a Foreign 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 have a registered office in DIFC at all times. 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 Foundation Law, DIFC Law No. 3 of 2018](#).

1.1 Initial Approval

| Steps | Description |
|--------------------------------|---|
| <p>Entity Structure</p> | <p>Define the following:</p> <ol style="list-style-type: none"> 1. Your entity type. Select Non-Financial. 2. The business sector of your principal activity. Select Foundation. 3. The details of your entity's establishment. Select Transfer. 4. Your entity's legal structure. Select Foundation. <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, click here or contact us on setup@difc.ae.</p> |

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| Foreign Entity | Provide details of the Foreign Foundation that will be transferred to DIFC. |
| | <p>Document: Certificate of Incorporation 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> |
| Foundation Objects | <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"> - Objects to benefit a person(s) by name, category or class - Objects to be exclusively charitable - Objects not to be exclusively charitable |
| | <p>Document: Government Authority Approval <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> |
| Entity Name | <p>Enter the name of the Foreign Foundation to be continued in the DIFC.</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>Document: Evidence of Relationship or Consent <i>This document is required only if the name is identical to an existing entity.</i></p> <p>Upload evidence of relationship/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> |
| Founders | <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. The founder cannot be removed after the entity is registered.</p> <p>If the Foundation has more than 20 Founders, you can use an import option. Click the ‘Import from CSV’ link within this section where you will be able to download a</p> |

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| | <p>template. Update the template with your Founder details to add your 20+ Founders and then upload that file, making sure that it is not more than 10MB in size.</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"> - our online certification option by selecting 'Online Certification of Passport' or - uploading a certified copy of each of the Founder's passports. A corporate services provider, a law firm, DIFC Services or others can do the certification as per the DIFC Certification Policy. For more details on the DIFC Certification Policy, please click here. <p>Document: Certified Passport Copy of Each Individual Founder <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>Document: Certificate of Incorporation for Each Body Corporate Founder <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> <p>Document: Notarised PoA 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>Council Members</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"> - our online certification option by selecting 'Online |

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| | <p>Certification of Passport' or</p> <ul style="list-style-type: none"> - uploading a certified copy of each of the Council Member's passports. A corporate services provider, a law firm, DIFC Services or others can do the certification as per the DIFC Certification Policy. For more details on the DIFC Certification Policy, please click here. |
| | <p>Document: Certified Passport Copy of Each Council Member <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>Certificate of Incorporation for Each Body Corporate Council Member <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>Document: Signed Appointment Declaration <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> |
| <p>Guardian (Optional)</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>This section is mandatory if the Foundation will have charitable or non-charitable activity.</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"> - our online certification option by selecting 'Online Certification of Passport' or - uploading a certified copy of the Guardian's |

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| | <p>passport. A corporate services provider, a law firm, DIFC Services or others can do the certification as per the DIFC Certification Policy. For more details on the DIFC Certification Policy, please click here.</p> |
| | <p>Document: Certified Passport Copy of Each Individual Guardian <i>Passport copies of Guardian 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>Document: Certificate of Incorporation for Each Body Corporate Guardian <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>Registered Agent (Optional)</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>Document: Evidence of Consent Upload evidence of the Registered Agent's consent or confirmation of the appointment to act as a Registered Agent.</p> |
| <p>Ultimate Beneficial Owners (UBOs)</p> | <ul style="list-style-type: none"> - 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 administering the property or carrying out the objects of the Foundation. - Any beneficial owner that satisfies the above and is identified as an exempt entity as per the DIFC UBO Regulations. |
| <p>Affiliated Entities</p> | <p>Tell us about your affiliates registered in DIFC and/or other Free Zones in the UAE. In case you have an affiliate</p> |

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| | established in DIFC that you would like to share office space with, indicate it in this step. |
| | <p>Document: Letter of Consent <i>This document is required if the Foreign Foundation will be sharing the registered address with a DIFC affiliate.</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> |
| Background on Entity | <p>Provide the following:</p> <ul style="list-style-type: none"> - An overview of the Foundation that will be continued in the DIFC - The reason for choosing DIFC - A brief history of the parent entity (if applicable) - The bios of the ultimate beneficial owner(s) |
| | <p>Optional Document(s): Group Ownership Structure and Organisational Chart Upload a group ownership structure diagram and the organisational chart if the Foundation is part of a group structure.</p> |
| Sources of Income | <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>In addition to telling us how these funds were acquired, provide information on the volume of wealth which the Foundation has.</p> |
| | <p>Document(s): Audited Financial Statements Upload a 2-year audited financial statement of the Foreign Foundation that is being transferred to DIFC.</p> |
| Compliance Procedures | <p>Tell us about your business credit rating, compliance procedures, etc. This step is only applicable for certain activities.</p> |
| | <p>Optional Document(s): Compliance Procedures Upload your anti money laundering policy and procedure depicting your guidelines, role of AML Officer, etc.</p> |
| | <p>Optional Document: Corporate Governance Structure Upload a corporate governance structure depicting the</p> |

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| | board and operational committees and their respective roles. |
| Fit and Proper Questionnaire | Complete the standard fit and proper questionnaire. Your answers will help us determine whether or not your Foundation meets the requirements to operate in DIFC. |
| Review and Submit | 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. |

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1.2 Register with DIFC

| Steps | Description |
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| <p>Charter of Continuance and By-laws</p> | <p>Select the format of your Charter of Continuance and confirm if you would like to electronically sign your Charter.</p> <p>You have 2 formats of the Charter: 'Standard' and 'Modified'.</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> |
| <p>Registered Address</p> | <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, the lease agreement will be registered automatically by the landlord.</p> |
| <p>Authorised Signatory</p> | <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>Document: Passport Copy of Each Signatory <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> |

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| <p>Management Details</p> | <p>Add the details of:</p> <ul style="list-style-type: none"> - The most senior person in the Foundation to be continued in the DIFC - A general communications contact person - An emergency contact person - A compliance contact |
| <p>Data Protection</p> | <p>Document: Passport copy of the Most Senior Person <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 the Foundation.</p> <p>This section is required if the Foundation will be processing personal data.</p> <p>Add the details of the Foundation’s representative for data protection.</p> <p>Indicate the following:</p> <ul style="list-style-type: none"> - If the Foundation will process or transfer any personal and/or sensitive data outside of DIFC. Personal data is information that identifies a person. - If the Foundation will process special category personal data. Special category personal data is information that carries specific, sensitive attributes like political or religious views, biometric data, health data, and so on. - If the Foundation will engage in high-risk processing (for which a Data Protection Officer must be appointed as part of the same form). <p>Guidance on notifications is available on the <u>DIFC DP website</u>.</p> |

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| <p>Establishment Card (Optional)</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 gs.helpdesk@difc.ae.</p> |
| <p>Review and Submit</p> | <p>Review your application before you submit it. 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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1.3 Additional Documents

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| <p>The Charter of Continuance</p> | <p>Upload The Charter of Continuance in PDF format. After the review of DIFC Services, the Charter will be signed electronically using DocuSign. DIFC Services will initiate the signing using DocuSign.</p> <p>Note: If you don't have an appointed registered agent, you must attach a copy of the By-Laws. Click here to view the standard Charter. Click here to view the model By-Laws.</p> |
| <p>Letter of Confirmation issued by the entity</p> | <p>Upload a confirmation letter issued by the Foreign Foundation confirming that the Foreign Foundation is not prohibited in terms of its founding documents or under the Laws of the jurisdiction under which it is organised to be continued under the Laws of another jurisdiction and that it has complied with all relevant requirements.</p> |
| <p>Resolution of Council Members</p> | <p>Upload the resolution of the Council Members that does the following:</p> <ul style="list-style-type: none"> - It authorises the continuation of the Foreign Foundation in DIFC. - It appoints the person authorised to sign documents on behalf of the Foreign Foundation in relation to transferring the Foundation to DIFC - It appoints the person authorised to sign documents for all matters following the transfer of the Foreign Foundation to DIFC <p>Click here for guiding templates.</p> |
| <p>Council Member Certificate</p> | <p>Upload a Council Members Certificate which states that the Foreign Foundation is solvent, that there is no reasonable prospect of the Foreign Foundation becoming insolvent at any time of the application, and that there are no applications made to any court to:</p> <ul style="list-style-type: none"> - Put the Foreign Foundation into liquidation - Wind up the Foreign Foundation - Have the Foreign Foundation declared insolvent - Appoint a receiver in relation to any property of the Foreign Foundation |

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| Certificate of Good Standing | Upload a certificate of good standing or a similar document issued by the licensing authority in the jurisdiction where the Foreign Foundation is incorporated or established. |
| Constitutional documents | 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. |
| Personnel Sponsorship Agreement | <p>This document is required only if the Foundation applied for an Establishment Card and is automatically uploaded by the system.</p> <p>This document will be sent to you through DocuSign by the DIFC Services team upon submission of the application.</p> |
| Consent from the Original Jurisdiction | Upload a document providing satisfactory evidence to the DIFC Registrar of Companies that all necessary consents in the original jurisdiction have been obtained and certified by the relevant authorities. If the original jurisdiction does not provide this consent, then please provide a legal opinion. |
| <p>Note: <i>If any documents listed above 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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1.4 Fees

| Service | Fees |
|--|-----------------------|
| Registrar of Companies | |
| Name Reservation | Nil |
| Continuation of a Foundation to the DIFC | |
| For a Foundation | \$500 |
| Operating License fees upon registration and annually | |
| For a Foundation | \$350 |
| Government Services | |
| New Establishment Card Fees (if applicable) | |
| - Normal | \$618 |
| - Express | \$656 |
| Personnel Sponsorship Agreement Deposit | \$680 |
| Data Protection | |
| 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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