

**MINISTERIAL RESOLUTION NO. (455) OF 2023 CONCERNING THE PROCESS FOR
IMPLEMENTING THE EMIRATISATION TARGETS FOR PRIVATE SECTOR
ESTABLISHMENTS THAT EMPLOY BETWEEN 20 AND 49 EMPLOYEES IN SELECTED
ECONOMIC ACTIVITIES.**

Minister of Human Resources and Emiratisation

Having perused:

- Federal Law No. (1) of 1972 on the competencies of the Ministries and Powers of the Ministers and amendments thereof
- Federal Decree-Law No. (33) of 2021 concerning Regulation of Labor Relations and its Executive Regulations
- Cabinet Resolution No. (1/7m) of 2021 concerning initiatives and programs for Emirati Cadres Competitiveness Council “Nafis”
- Cabinet Resolution No. (33/5 M) of 2023 extending Emiratisation targets to establishments with 20 to 49 employees.
- Cabinet Resolution No. (95) of 2022 on penalties and administrative violations related to the initiatives and programs of the UAE Cadres Competitiveness Council and amendments thereof
- Cabinet Resolution No. 279 of 2022 on monitoring the Emiratization process in the private sector and imposing penalties on non-compliant companies
- Resolution No. (45) of 2022 concerning the formation of a Grievance Committee to review decisions issued by the Ministry of Human Resources
- In pursuance of public interest.

Resolved:

Article (1)

1. In accordance with Cabinet Resolution No. (33/5) of 2023, it is decreed that the controls and procedures described herein shall be applied to increase the number of national employees in private businesses employing between 20

and 49 employees. Taking into consideration the economic activities listed in the attached schedule and updates made by the Ministry in response to the needs of the private sector in terms of Emiratisation.

2. In accordance with the preceding paragraph, listed establishments are required to increase their number of national employees. To achieve this objective, at least one national employee must be employed in 2024 and another in 2025.
3. Targeted establishments will be notified through the Ministry's digital channels.

Article (2)

1. In accordance with the provisions of the aforementioned Cabinet Resolution No. (1/7m) of 2021 as amended, establishments that violate the provisions of Article (1) of this Resolution will be required to pay the following contributions:
 - a. As of January 2025, establishments will be required to pay a contribution of (96,000 dirhams) if no citizen employee is appointed in 2024. The prescribed contribution may be paid in monthly installments as of January 2025.
 - b. As of January 2026, establishments will be required to pay a contribution of (108,000 dirhams) if no citizen employee is appointed in 2025. The prescribed contribution may be paid in monthly installments as of January 2026.
2. After the end of the targeted year, if the establishment reduces the number of its national employees, it shall be required to appoint an alternative national within a maximum period of two months or to pay the contributions described in this article against the targeted year in accordance with paragraph 1 of this article.

3. Establishments that fail to make the contributions outlined in this article will be subject to the same procedure outlined in the aforementioned Ministerial Resolution No. 279 of 2022.

Article (3)

As a consequence, if it is proven that the establishment has engaged in manipulation, fraud, or the submission of inaccurate information or fictitious Emiratisation, the fines specified in Cabinet Resolution No 95 of 2022 and its amendments, as well as any additional fines prescribed by the existing legislation, will be applied.

Article (4)

For the purposes of ensuring compliance with the implemented laws, legislations, and decisions, establishments are subject to periodic review, control, and evaluation by the Ministry's specialized organizational units.

Article (5)

As outlined in the aforementioned Ministerial Resolution No. (45) of 2022, establishments are entitled to appeal decisions before the Ministry's grievance committee.

Article (6)

The Resolution will be published in the Official Gazette and enter into force on the date of publication. Concerned authorities are required to implement this Resolution within their respective jurisdictions.

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Minister of Human Resources and Emiratisation

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**TABLE OF THE PRIMARY AND SECONDARY TARGETED ECONOMIC ACTIVITIES
ANNEXED TO MINISTERIAL RESOLUTION NO. (455) OF 2023**

Primary Economic Activity	Subsidiary Economic Activity
1. Information and Communication	Computer Programming Activities
	Computer Consulting and Computer Facilities Management Activities
	IT and other computer service activities (e.g., Setting up the infrastructure for information technology)
	Data Processing, Web Hosting and related activities
	Unclassified information service activities (e.g. preparation and distribution of press materials, information research and questionnaires, and provision of non-commercial information)
2. Financial and Insurance Activities	Various Types of Financial Brokerage Services
	Other financial services (e.g. establishment, management, and investment in commercial projects, investment, establishment, and management of industrial projects, establishment and management of agricultural projects, Real estate investing, development, establishment, and management, Investing, establishing, and managing tourism projects
	Securities and Commodities Brokerage Activities
	Associated activities with financial services (e.g. Provision of financial consulting and analysis, Consultancy services in the banking industry, coins and precious metals quotes providers, consultancy services for loan scheduling and mortgage brokerage, etc..)
	Brokerage and Insurance Agents Activities
	Owned or Leased Real Estate Activities

3. Real Estate Activities	Activities and services related to Real Estate
4. Professional, Scientific and Technical Activities	Legal Activities
	Accounting, Bookkeeping, Auditing, and Tax Consultancy Activities
	Main Clerks' Activities
	Management Consultancy Activities
	Architecture and Engineering and related Technical Advisory Services
	Technical Tests and Analyses
	Advertising
	Market Research and Surveys
	Specialized Design Services
	Photography Activities
	Other professional, scientific, and technical activities not elsewhere classified (e.g. valuation and inspection services, classification and inspection of maritime transport vessels, classification and inspection of air transport, weighing and evaluation services, legal translation services, etc.)
5. Administrative and Support Services	Veterinary Activities
	Temporary Employment Agencies Services
	Travel Agencies Services
	Tour Operators Activities
	Reservations and related services (e.g. promoting events and match tickets, promotion of entry tickets for festivals and art events, tourist guidance services, tourist and recreational services, guest hosting services, etc.)
	Integrated Office Management Services
	Photocopying, Document Preparation and other office support activities
	Organizing conferences and trade exhibitions Other Administrative and Support Services not elsewhere classified (e.g. bar coding services, interpretation services, transactions follow-up services, entrepreneurial administrative services, etc.)

6. Education	Education Services
	Other types of education not elsewhere classified (e.g., Driving Institutes, Motorcycle Driving Institutes, Specialized Equipment and Heavy Vehicle Driving Institutes, Boats and Yachts Driving Institute, Real Estate Training Institutes, etc.)
	Education Support Activities
7. Health and Social Welfare Activities	Medical And Dental Clinics Activities
	Health-related activities (e.g., Physiotherapy and rehabilitation centers, Radiological diagnostic centers, Prosthodontics and dental industries, fabrication of prosthetic devices, Optics Centers, etc.)
	Other social work activities (e.g. nurseries, charities, social counseling, family counseling for children with special needs, Early education and rehabilitation services, etc.)
8. Arts and Entertainment	Creative, Arts and Entertainment Activities
	Operation of Sports Facilities
	Sports Clubs Activities
	Other Entertainment activities not elsewhere classified (e.g. Entertainment and leisure services, Game Playback Services, management and operation of yachts, management and operation of public beaches, etc.)
9. Mining and Quarrying Industry	Oil and natural gas extraction support activities
	Mining and Quarrying Support Activities
10. Manufacturing	Printing-related services
	Basic Chemicals Industry
	Manufacturing of other chemicals not elsewhere classified (e.g. Manufacturing of fire extinguishing materials, etc.)
	Manufacturing generators, transformers, and distribution and control devices for electricity
	Manufacturing of mining, quarrying, and construction machinery
	Manufacturing of other products not elsewhere classified (e.g. manufacturing of stationary and writing instruments, manufacturing of protective safety equipment, manufacturing of manual cleaning tools, etc.)

11. Construction	Electrical installations
12. Wholesale and Retail Trade	Motor Vehicle Sales
	Wholesale
	Trading in textiles, garments, and footwear
	Trading in other household goods
	Computers and peripheral equipment for computers and software sales
	Electronics, communications equipment and spare parts sales
	Sale of machinery and other equipment (e.g. Mechanical and electrical equipment trading, trading of pumps, motors, valves and its accessories, trading of generators, transmission and distribution equipment, trading of air conditioning and refrigeration equipment, etc.)
	Sale of solid, liquid, and gaseous fuels and related products
	Sale of metals and minerals
	Sale of building materials, metal construction materials, plumbing and heating equipment and supplies
	Retail sale of computers, computer peripherals, software, and communications equipment
	Retail sale of textiles
	Retail sale of pharmaceutical, medical, cosmetic and toiletry products
	Retail sale of other new commodities (e.g. selling photographic equipment, tools, and accessories, selling contact lenses and medical eyewear, sale of photographic and film materials, sale of specialized imaging equipment materials and supplies, sale of sunglasses and colored contact lenses, etc.)
Electronic retail	
13. Transportation and storage	Transportation of passengers by maritime vessels
	Storage
	Activities related to maritime transportation
	Cargo Handling

	Other transportation support activities (e.g. issuance of automobile export certificates and licenses Services, Issuance of international driving licenses Services, Conducting and extending automobile warranties, customs clearance services, vehicles registration services, etc.)
14. Accommodation and Hospitality Industry Activities	Hospitality activities for special events / occasions

1. The above table presents economic activities classified in accordance with the International Standard Classification of Economic Activities - Fourth Edition (ISIC4).
2. According to the Emiratization priorities in the private sector, the Ministry updates these activities on a regular basis.