



Client Handbook

Continuation of a Foreign Foundation in the DIFC



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I. Introduction

This user guide outlines the filing requirements and registration processes for continuation of a Foreign Foundation in the Dubai International Financial Centre (DIFC).

II. Foreign Foundation Continuation

- A Foreign Foundation may, if not prohibited in terms of its founding documents or under the laws of the jurisdiction under which it is organised, apply to the Registrar for a certificate of continuance under the DIFC Foundation Law, Law No. 3 of 2018.
- A Foundation shall at all times have a registered office in the DIFC. This requirement may be satisfied by establishing an office in the DIFC, sharing an office with an affiliate entity already present in the DIFC, or by appointing a Registered Agent.
- A Foundation may not carry out any commercial activities, except those necessary for, and ancillary or incidental to, its objects.
- A Foundation that has a charitable object, or a specified non-charitable object must have a Guardian.

For more details about this legal structure, please refer to the DIFC Foundations Law, DIFC Law NO. 3 of 2018 (Foundations Law) ([click here](#)).

III. In Principle Approval

Prior to applying for the continuation of a Foreign Foundation, an Initial Application Form must be submitted to DIFC Authority (DIFCA) for initial approval.

To submit your Initial Application Form, please contact the DIFCA Business Development team on setup@difc.ae.

Upon receipt of an initial approval from DIFCA (Initial Approval), the Foreign Foundation may proceed finalizing its arrangements pertaining to establishing an operating location/ registered address within the DIFC either through leasing, sharing office space or purchasing a commercial unit. Sharing office space is allowed only if the hosting entity is an affiliate of the Foreign Foundation, or is the appointed Registered Agent of the Foreign Foundation.

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IV. Operating Location Registration

If the Foreign Foundation will have an operating location in the DIFC (as opposed to appointing a Registered Agent in the DIFC for the purpose of having a registered address in the DIFC), please ensure that the entity's operating location is registered with the DIFC before submitting the application on the DIFC Client Portal through one of the following means:

- If the Foreign Foundation will be operating from a leased/ subleased unit, please ensure that the lease agreement is registered with the DIFC Registrar of Real Property. For more details, email rorp@difc.ae. If you are a tenant of a premises where DIFC Investments LLC is the landlord, lease registration will not be required by the Foreign Foundation as it will be completed automatically by DIFC Investments LLC.
- If the Foreign Foundation wishes to share space with an affiliate already present in the DIFC, please obtain a No Objection Letter (NOC) from DIFCA in this regard. For more information, please contact your DIFCA Business Development Relationship Manager.
- If you are operating from a purchased unit, the unit must be owned by the Founder, the Foreign Foundation, or an entity of which the Founder is the Ultimate Beneficial Owner. Please contact our Registrar of Real Properties team on rorp@difc.ae to apply for "Self-Occupy".

V. Registered Agents

If you plan to appoint a Registered Agent in the DIFC to serve as the registered address of the Foreign Foundation in the DIFC, please note that the Foundations Law requires it to be a Qualified Person, which is a person licensed by DIFCA to undertake the activity of acting as a registered agent of Foundations and is registered with the Dubai Financial Services Authority (DFSA) as a Designated Non-Financial Business or Profession (DNFBP). The Registered Agent can operate under a Corporate Service Provider activity in the DIFC. You are therefore encouraged to ensure that any Registered Agent you wish to appoint in the DIFC, does indeed meet the requirements set out above.

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VI. DIFC Client Portal

Once you have obtained the Initial Approval for continuation of the Foreign Foundation from the DIFC Authority and the arrangements pertaining to your operating location/ registered address have been finalized and (if need be) registered as per the requirements under section IV above, you may proceed with filling out the Application for Incorporation/Registration of the Foreign Foundation on the DIFC Client Portal.

The DIFC Client Portal is a system developed by DIFC to extend and facilitate the services of the DIFC Registrar of Companies. If you wish to set up an entity in DIFC, you must use the DIFC Client Portal to submit your application. The sections below will guide you on the process and requirements to submit the Application for Incorporation/Registration on the portal:

a) First Time Access to DIFC client portal

Upon receipt of the Initial Approval from DIFCA, DIFC Registry Services team will be notified thereof which will prompt access to be granted to the Foreign Foundation to use the DIFC Client Portal.

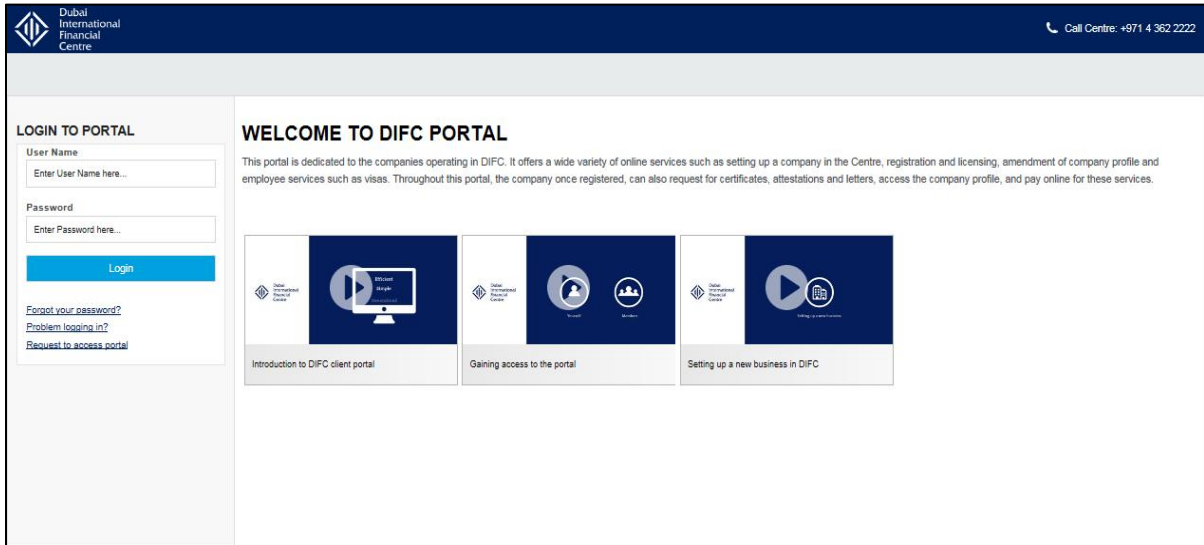
Below please find the steps in more detail:

- An account will be created for the Foreign Foundation upon the granting of the Initial Approval. The appointed person in the Initial Application Form will receive an email with a link to fill a user access form.
- The appointed person must complete the details and attach a valid passport copy. On submission, the system will send the appointed person an email with the portal user name and a link to set the password.
- The appointed person will be required to use the portal username each time to log in to the portal.

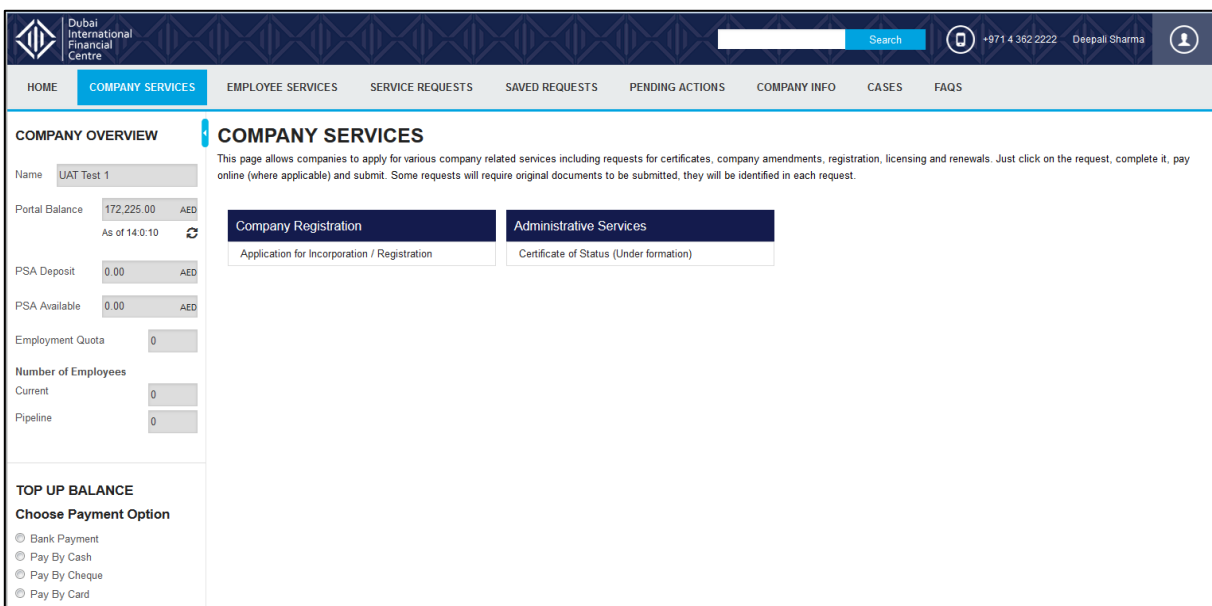
b) Submission on the DIFC client portal

- Log in to the DIFC Client Portal: <https://portal.difc.ae/> using your user name and password.

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- Once logged in, navigate to Company Services by clicking on the 'Company Services' icon. For Foreign Foundation's continuation, you will need to click on 'Application for Incorporation/Registration' under Company Registration.



Click 'Application for Incorporation/Registration'. In the first section, you are required to select your entity's legal structure and fill information related to your entity's name. Please ensure the legal structure "Foundation" is selected and Registration Type is selected as "Transfer".

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HOME	COMPANY SERVICES	EMPLOYEE SERVICES	SERVICE REQUESTS	SAVED REQUESTS	PENDING ACTIONS	COMPANY INFO	CASES	FAQS
Entity Registration Details	Entity Registration Details							
Proposed Registered Address / Operating Locations	Application for Registration This request is for the set up of a company in DIFC covering the registration and licensing. Just click on each of the sections shown on the left hand panel, complete it, save press on Next. On 'Review and Finalize', make sure that you are okay with all the details of the completed sections and click on 'Finalize & Proceed'. In this step, you can also cancel the request, and create a new one. On 'Upload Required Documents', you will be asked to add supporting documents for the request, some of which will be generated 'Generated Documents' of the said section. Upload all the required documents, and click on Next. Navigate to 'Submit Request' to finalize the submission.							
Authorized Signatory Details	In this request, you are asked to submit some of the documents in original copies - they are identified in Upload Required Documents'. Should you have any clarifications, please email portal@difc.ae							
Data Protection	<input type="button" value="Save"/> <input type="button" value="Cancel"/> <input type="button" value="Next"/>							
DFSA Approval	Customer Correspondence Details = Required Information							
Review & Finalize	Client <input type="text" value="UAT Customer 74"/>							
Upload Required Documents	Email <input type="text" value="alya.alzarouni@difc.ae"/>							
Submit Request	Mobile <input type="text"/>							
	Entity Type Details							
	Company Type <input type="text" value="Financial - related"/>							
	Legal Entity Type <input type="text" value="--None--"/>							
	Registration Type <input type="text" value="--None--"/>							
	For advise on Legal Entity Type, please contact roc.helpdesk@difc.ae. In case the company is opening a branch, select the applicable Recognized legal structure. Please indicate whether you are creating a start-up or registering the transfer of an entity to the DIFC.							

- Once your legal structure is selected as 'Foundation', the system will load the sections to be filled in. You need to complete all the mandatory fields in the first section to be able to proceed to the next section. In this section you must also indicate:
 - a. If the Foreign Foundation will appoint a Registered Agent
 - b. If the Foreign Foundation will appoint Guardians
 - c. If the Foreign Foundation will sponsor individual and wish to apply for a new establishment card for the company. Please note that establishment card is an optional service and is required only if the entity wishes to sponsor employees. Once completed, click 'Next'.
- The following sections need to be filled on the system to submit the application. Post submission, DIFC Registry Services will process your application within 3 working days. In case of further information required or documents to be uploaded, the portal user will be notified by email and the same will be accessible under the 'Pending Actions' tab.

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Section Name	Description
Proposed Registered Address / Operating Locations	In this section, you can add your operating location/ registered address. Leased/subleased properties may only be viewed on the system if the lease agreement is registered with the DIFC Registrar of Real Property.
Authorised Signatory Details	In this section, you need to add the authorised signatories of the Foreign Foundation. The Foreign Foundation's authorised signatories will be listed in the license issued by the DIFC. A minimum of one Authorised Signatory is required. All the details must be entered as stated in a signatory's passport.
Foreign Foundation	In this section, you need to provide the details of the Foreign Foundation to be continued in the DIFC.
Details of Founders	In this section, you need to fill in the Founders of the Foreign Foundation, which may be individual or corporate bodies. All the details must be entered as per the passport of an individual Founder or the incorporation certificate of a body corporate Founder.
Details of Council Members	In this section, you need to fill in the details of the Council members. A minimum of 2 Council members is required. All details must be entered as per the passport details of the individual/s, or the incorporation certificate of a body corporate/s appointed.
Details of Registered Agent	If you wish to appoint a Registered Agent, you need to select the appointed Registered Agent. The Registered Agent must be a Qualified Person that is licensed to act as such in the DIFC and registered with the DFSA as a DNFBP.
Details of the Guardians	In this section, you need to add the appointed Guardians if applicable. Please note that Guardians are required for certain types of Foundations only. A Guardian may not also act as a member of the Council. All the details must be entered as per the passport details of an individual, or the incorporation certificate of a body corporate.
Data Protection	In this section, you need to specify whether the Foreign Foundation will be a Data Controller under the Data Protection Law, DIFC Law No. 1 of 2007. A Data Controller is an entity in the DIFC that will be processing (e.g. collection, recording, organising, storing, adapting, altering, retrieving, consulting, using, disclosing, transmitting, disseminating etc.) personal data (i.e. any data in a filing or electronic system that

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	<p>refers to an identifiable natural person who can be identified directly or indirectly from that data). In case of processing personal data, you need to specify the manner of processing personal data.</p> <p>This section also requires the details of the person who will be responsible for the data protection duties of the Foundation.</p>
Review & Finalise	<p>In this section, you will be asked to review the full application before moving to the 'upload documents' section. Please ensure all the details are accurate and valid as changes cannot be made once the request is finalised.</p>
Upload Required Documents	<p>In this section, you will be required to upload all the documents as per the requirements section of this Client Handbook.</p> <p>The system will generate appointment declarations for all the individuals and body corporates listed on the application that must be printed, signed by the authorised individuals and then uploaded as part of this section.</p>
Submit Request	<p>Once the required documents are uploaded, you can submit the application for registration. Upon submission, the system will direct you to the payment page to confirm deduction of the fees from your entity balance.</p>

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For the purpose of opening a bank account, the Foundation may request a 'Certificate of Status' through the DIFC Client Portal while under formation to facilitate the opening of the bank account.

c) Required documents

The following documents will be required for the continuation of a Foreign Foundation in the DIFC. Please note that all the documents must be scanned and uploaded on the portal. However, certain documents need to be submitted in the original format as indicated in the table below:

Requirements to establish a Foundation	To upload	Original Required
<p><u>If you have a Registered Agent</u></p> <p>The Charter of Continuance</p> <p><i>(Note: The By-laws must be filed with the Registered Agent)</i></p> <p><u>If you do not have a Registered Agent</u></p> <p>The Charter of Continuance ; and</p> <p>The By-laws (if any) that will apply to the Foreign Foundation upon its continuance as a Foundation under DIFC Foundation Law, Law No 3 of 2018.</p> <p>The required documents must be signed by the Founders and their signatures notarised by the relevant authority and the UAE embassy if the document is signed outside the UAE.</p> <p>Alternatively, the Founders can sign the required documents in the presence of an official at the DIFC Registry Services office who can witness their signatures and provide it with an official stamp.</p> <p>If a person signs the required documents on behalf of a Founder, a notarised Power of Attorney should be provided to sign on behalf of an individual Founder, or (in the case of a corporate Founder) a resolution duly authorising such person.</p> <p><i>(Note: If a Foundation has a Registered Agent but still wishes to obtain formal verification and stamping of the By-laws from the DIFC Registry</i></p>	Yes	Yes

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<i>Services, the Founders may sign the By-laws together with the Charter in the same manner as stated above but the uploading or original filing thereof will not be required.)</i>		
<u>If the Foreign Foundation will have staff/ representatives in the DIFC Personnel Sponsorship Agreement. This document is generated upon finalizing the request on the DIFC Client Portal and must be signed by the company's authorised signatory. Please note that this document will be required only if the entity is applying for an establishment card.</u>	Yes	No
Passport copies or incorporation certificates of individuals and body corporates listed on the Application for Incorporation / Registration as Authorised Signatories, Founders, Councillors, and Guardians.	Yes	No
NOC for sharing registered space issued by DIFC Authority. This is required only if the entity is sharing space with an affiliated Entity.	Yes	No
Signed Appointment Declarations. These documents are generated upon adding any individual or body corporate as a Founder, Council Member, Guardian or Registered Agent.	Yes	No
DP Declaration. This document is generated upon finalising the request on the DIFC Client Portal and must be signed by the appointed data controller.	Yes	No
<i>If any documents below are not in the English Language, they must be accompanied by a legal translation certified to the satisfaction of the Registrar.</i>		
A copy of the Foreign Foundation current Certificate of Incorporation or Registration in its place of origin, or a document of similar effect, certified by the relevant authority in the jurisdiction in which it is incorporated or registered (with validity of six month from date of certification).	Yes	Yes
Resolution of the Council Members: a) Authorising the continuation of the Foreign Foundation in the DIFC b) Appointing the person authorised to sign documents on behalf of the Foreign Foundation in relation to the continuation in the DIFC c) Appointing the person authorised to sign documents in all matters following continuation of the Foreign Foundation in the DIFC	Yes	Yes

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Copy of Certificate of Good Standing or a document of a similar effect issued by the jurisdiction under which the Foreign Foundation is organised.	Yes	No
Evidence satisfactory to the Registrar that the Entity 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. The evidence can be provided in the form of a legal opinion.	Yes	No
Council Members Certificate stating 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 : a) To put the Foreign Foundation into liquidation b) To wind up the Foreign Foundation c) To have the Foreign Foundation declared insolvent d) For the appointment of a receiver in relation to any property of the Foreign Foundation	yes	No
<i>The following document is required within 3 months from the date of registration of the Foreign Foundation as a Foundation in the DIFC</i>		
A certificate or other document issued under the law of the place in which the Foreign Foundation has ceased to be established and registered evidencing the fact that the Foundation has ceased to be established and registered under that law. Failure to submit this document within 3 months may result in a fine.	yes	No

d) Top Up your balance on the portal

In order to submit the Application for Incorporation/Registration on the portal, the company must have sufficient portal balance. Below please find the steps to top up your portal balance:

- Log in to the DIFC Client Portal: <https://portal.difc.ae/> using your user name and password.
- To top up your balance, please enter the amount and select the payment method on the left hand panel of the screen. For wire transfers, ensure your business partner number is included in the narration provided by the bank. This will help us identify the source of the funds and top up your balance faster.

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For more information, please refer to the user video guides available on the front page of the DIFC Client Portal or email us on portal@difc.ae.

e) Fees

The table below lists the fees to establish a Foundation:

Registrar of Companies Fees:

Service	Non-Retail
Continuance to DIFCA	USD 500
Application for registration of a Foundation	USD 200
Application for renewal of a Foundation (Annual Fee)	USD 200

Government Service Fees:

Service	Non-Retail
New Establishment Card Fees (if applicable)	USD 618 (Normal) USD 656 (Express)
Initial Personnel Sponsorship Agreement Deposit	USD 680

Commissioner of Data Protection Fees:

The fees below will be decided based on the options selected on the Data Protection section at the time of filling the Incorporation/Registration Application.

Services	Non-Financial
Entity does not intend to process personal data	Nil
Prior to or immediately upon personal data processing	USD 500
Permit to transfer personal data outside DIFC under Article 12(1)(a) of the Data Protection Law	USD 150
Permit to process sensitive personal data under Article 10(2) of the Data Protection Law	USD 150

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