EMIRATES LEGAL FZE

CORPORATE PROFILE

Corporate, Commercial & Cross-Jurisdictional Structuring

DIFC · ADGM · AIFC · Dubai Free Zones · Onshore Dubai

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THE FIRM

Emirates Legal FZE is a Dubai International Financial Centre law firm advising international and regional clients across the full corporate lifecycle — from entity formation and fund launch through to governance, transactions, restructuring and dispute resolution. Since its establishment in 2009, the firm has advised more than 1,000 clients on corporate structures in the UAE. The founder and Managing Partner, Mr. Syed Mujtaba Hussain, has twenty-one years of practice in the Emirates and has led the firm for over sixteen years.

The firm's base is the DIFC's common law framework: a jurisdiction with its own civil and commercial legislation, an independent English-language judiciary in the DIFC Courts, and a specialist financial services regulator in the DFSA. That framework is why global sponsors, family offices and financial institutions choose the DIFC — and advising within it is what the firm does best.

But few clients need only one jurisdiction. Emirates Legal is a registered agent for company incorporation across the free zones of Dubai and Onshore Dubai, and — working with its sister concern, MESA Management Consultancy, established in 2010 — has incorporated over 880 companies in the UAE for clients from across the world, spanning the free zone, mainland and offshore jurisdictions, acting for clients directly rather than through intermediaries. The firm is also registered with the Abu Dhabi Global Market (ADGM) and the Astana International Financial Centre (AIFC), giving clients a single adviser across the region's principal common law financial centres.

- **Managing Partner:** Syed Mujtaba Hussain
- **Registered with:** DIFC · ADGM · AIFC
- **Registered agent:** Dubai free zones and Onshore Dubai (Department of Economy and Tourism); incorporation and administration through MESA Management Consultancy
- **Governing law of engagement:** DIFC law, exclusive jurisdiction of the DIFC Courts
- **Web:** www.emirateslegal.ae

DUBAI AS A BASE FOR DOING BUSINESS WITH THE WORLD

The firm's structuring philosophy begins from a simple observation, proven across a thousand client engagements: a company is not set up in Dubai to do business in Dubai alone — it is set up in Dubai to do business with the rest of the world. Dubai's selling point is not its domestic market; it is its position as the operating base from which a business in India, Africa, Central Asia, Europe or East Asia reaches every other market. Every structure Emirates Legal designs is built around that thesis — where the holding layer should sit, where the operating licence should sit, where the treasury and the intellectual property should sit, and how the whole reaches outward.

The UAE has more than 44 free zones, and choosing among them is genuinely hard: activity permissions, ownership rules, substance requirements, corporate tax treatment, banking acceptance, visa capacity, physical office obligations and enforceability all pull in different directions, and the wrong choice is expensive to unwind. Over twenty-one years of UAE practice the firm has distilled this into a structured selection checklist — a proprietary set of criteria applied to every business exploring the UAE, matching its activities, counterparties, capital and exit horizon to the jurisdiction that actually fits. It is the difference between being sold a licence and being advised on a structure.

A transactional track record across every sector

Since 2009 the corporate and commercial practice has ranged across virtually every sector of the UAE economy: construction and engineering, manufacturing and industrial plants, packaging, trading, real estate, technology, financial services and family enterprise. The firm has carried out extensive legal due diligence on UAE targets; advised Indian corporations seeking to establish and combine credentials in the UAE, and assisted them through their mergers, acquisitions and joint ventures; drafted construction contracts for contractors and employers building in the Emirates; and prepared the real estate agreements through which clients acquire, hold, buy and sell property in the UAE. Twenty-one years in, there are few corners of the UAE commercial landscape the practice has not worked in.

WHY CLIENTS INSTRUCT EMIRATES LEGAL

- **The firm builds the structure, not just advises on it.** As a registered incorporation agent across Dubai's free zones and Onshore Dubai, the firm executes what it designs. Clients are not handed a structure chart and left to find a corporate services provider to implement it.
- **The DIFC–free zone interplay is the firm's specialism.** Most UAE structures are not single-jurisdiction. A DIFC holding company over an onshore operating entity; a JAFZA trading arm feeding a DIFC treasury vehicle; a DMCC subsidiary held through a DIFC Prescribed Company; an ADGM fund with DIFC-licensed management. The firm advises on where each layer should sit and why.
- **One jurisdiction, end to end.** Formation, licensing, funds, transactions and disputes handled by a single DIFC-native team — no hand-off between a corporate adviser and a separate litigation firm when a deal turns contentious.
- **Regulatory fluency, not just corporate mechanics.** DFSA authorisation, fund structuring and continuing compliance obligations are core practice areas, not adjacent ones.
- **Contentious capability behind every deal.** Documents are drafted by lawyers who litigate them. Governance advice is given with an eye to how the DIFC Courts will read it.
- **Fee certainty.** Fixed and staged fee structures with agreed scopes, so clients know the cost of a matter before it starts.

SERVICES

UAE-Wide Incorporation & Cross-Jurisdictional Structuring

Registered agent services

- Company incorporation across the free zones of Dubai — including JAFZA, DMCC, Dubai Silicon Oasis, Dubai South, DWTC, Meydan, IFZA and the TECOM/DDA zones
- Onshore Dubai incorporation and licensing through the Department of Economy and Tourism, including mainland LLCs, sole establishments, civil companies and branches
- ADGM and AIFC registrations, the firm being registered with both centres
- Free zone selection under the firm's proprietary checklist — matching activities, ownership, substance, tax, banking and visa needs to the right zone among the UAE's 44-plus free zones
- Licence issuance, amendment, renewal and cancellation; activity selection and scope expansion
- Immigration establishment cards, visa quotas and PRO coordination
- Corporate bank account opening support and banking KYC packs
- Registered agent, registered office and corporate secretarial services on an ongoing basis, through Emirates Legal and MESA Management Consultancy — over 880 UAE companies incorporated for clients worldwide

Complex structure design and execution

- Advisory and end-to-end execution of multi-entity UAE structures, from structure chart to issued licences
- DIFC holding companies over onshore and free zone operating entities
- Prescribed Company and SPV layers holding free zone and mainland shareholdings
- Choice-of-jurisdiction analysis — free zone versus onshore versus DIFC, weighed on activity permissions, ownership rules, substance, corporate tax, banking acceptance and enforcement
- DIFC–free zone interplay: intra-group agreements, transfer pricing interface, licence scope boundaries, and the question of which entity may lawfully contract with whom
- Migration of existing groups into the DIFC, and restructuring of legacy free zone or offshore holdings
- Cross-centre structures spanning DIFC, ADGM and AIFC, including parallel registrations and passporting considerations
- Foreign investor structuring into the UAE — including the India–UAE corridor, where the firm has advised Indian corporations on establishment, combination and acquisition in the Emirates
- Post-incorporation governance alignment across entities in different jurisdictions

DIFC Entity Formation & Structuring

- DIFC company incorporation — Private Company Limited by Shares (Ltd), Public Company, Limited Liability Partnership, Limited Partnership, General Partnership
- Variable Capital Companies under the Variable Capital Company Regulations 2026, including incorporated and segregated cell structures
- Protected Cell Companies and Investment Companies
- Prescribed Companies and Special Purpose Vehicles — including under the updated Prescribed Company Regulations enacted 24 July 2026, which removed the qualifying purpose and GCC-nexus gates

- Recognised Company, Recognised Partnership, Recognised Foundation and Recognised NPIO registrations (foreign branch establishment)
- Holding company and group structuring, including regional and global platform design
- Non-Profit Incorporated Organisations
- Redomiciliation into and out of the DIFC (continuation of foreign entities)
- Corporate migrations, conversions and change of entity class
- Registered office, corporate secretarial and constitutional document drafting
- Ultimate Beneficial Owner and Register of Persons with Significant Control compliance

Funds & Asset Management

Fund formation is one of the firm's most developed DIFC practices. Emirates Legal has structured and launched funds across the Centre's full vehicle range, with substantial work in the protected cell space — incorporating Protected Cell Companies and advising managers and family offices on how cellular structures ring-fence assets and liabilities between strategies and investors. The practice extends through the fund's life: manager licensing, offering documents, investor negotiation, administration and custody appointments, and eventual restructuring or wind-down.

- Fund structuring and formation — Qualified Investor Funds, Exempt Funds and Public Funds
- Investment company, investment partnership, investment trust and Variable Capital Company vehicles
- Protected Cell Company incorporation and cellular fund structures — a core specialism of the practice
- Private Placement Memoranda, information memoranda and Public Fund prospectuses
- Limited Partnership Agreements, subscription documents, side letters and capital call mechanics
- Fund Manager licensing and External Fund Manager / delegated management arrangements
- Fund administration, custody, trustee and depositary appointments
- Feeder, master-feeder and umbrella structures
- Private equity, venture capital, real estate, credit, hedge and property fund launches
- Islamic and Shari'a-compliant fund structuring and Shari'a Supervisory Board arrangements
- Foreign fund registration and cross-border marketing into and from the DIFC
- Comparative DIFC / ADGM / AIFC fund domicile analysis and parallel structures
- Fund restructurings, mergers, transfers, wind-downs and terminations
- DFSA Consultation Paper 173 readiness — assessing the proposed overhaul of the collective investment framework against existing and planned structures

Financial Services Regulation & Licensing

- DFSA authorisation across Categories 1, 2, 3A, 3B, 3C, 3D, 4 and 5 — banking, principal and agency dealing, custody, asset management, money services, advisory and Islamic finance
- Representative Office and Innovation Testing Licence applications
- Crypto token and digital asset licensing under the DFSA rules in force from 12 January 2026, including firm-level token suitability assessments and the separate Fiat Crypto Token recognition route
- Prudential capital planning, including the Activity-Based Capital Requirement introduced from 1 July 2026

- Regulatory business plans, financial projections and Authorised Individual applications
- Variation, extension and withdrawal of licences; change in control approvals
- Compliance manuals, AML/CTF frameworks and internal governance policies
- Outsourcing, delegation and cross-border service arrangements
- DFSA supervisory engagement, thematic reviews, investigations and enforcement response
- Comparative licensing analysis across the DFSA, ADGM FSRA and AIFC AFSA regimes

Corporate Transactions

- Mergers, acquisitions and disposals — share and asset transactions, including inbound India–UAE acquisitions and combinations
- Joint ventures, consortium arrangements and strategic alliances
- Legal due diligence and disclosure exercises — including extensive buy-side due diligence on UAE targets
- Share purchase, asset purchase and business transfer agreements
- Shareholders' agreements, investment agreements and articles of association
- Private equity and venture capital investments across all funding rounds
- Convertible instruments, SAFEs, warrants and employee share option plans
- Reorganisations, share buybacks, capital reductions and group simplification
- Nasdaq Dubai listings, offers of securities and compliance with the Markets Law No. 1 of 2012 and DFSA Markets Rules
- Debt and equity capital markets, sukuk and structured finance
- Secured lending, security packages and enforcement over DIFC assets

Commercial Contracts, Construction & Real Estate

- Construction and engineering contracts — main contracts, subcontracts and consultancy appointments for contractors and employers building in the UAE
- Real estate agreements — acquisition, disposal, development and leasing of UAE property; sale and purchase agreements for buyers and sellers
- Agency, distribution, franchise and reseller agreements
- Supply, services, outsourcing and technology contracts
- Licensing, IP assignment and technology transfer
- Financing, guarantee and intercreditor documentation
- Standard terms, framework agreements and contract playbooks

PRIVATE WEALTH: TRUSTS, FOUNDATIONS & SUCCESSION

Private wealth structuring is where the firm’s corporate, funds and contentious experience converge — and it is among the largest bodies of work Emirates Legal has built in the DIFC. The firm has incorporated numerous foundations and trusts for founders, families and family offices; advised on the governance of the wealth they hold; and connected those structures to the asset management and wealth management industry within the Centre. What follows is not a menu of theoretical capability: it is a practice.

DIFC Foundations — Foundations Law, DIFC Law No. 3 of 2018

The DIFC foundation, introduced by the Foundations Law, DIFC Law No. 3 of 2018, has become the region's structure of choice for family wealth. A foundation is an incorporated body with its own legal personality: it owns its assets in its own name, has no shareholders or members, and is governed by a council in accordance with its charter and by-laws. The founder endows assets on the foundation and may reserve powers — to amend, to appoint and remove council members, to direct investments — while a guardian may be appointed to supervise the council. Unlike a trust, nothing is held "for" anyone: the foundation itself owns the wealth, which is precisely what makes it intuitive for families from civil law and Shari'a traditions, and robust against attack. A DIFC foundation may endure indefinitely, may migrate into or out of the Centre, may be converted from an existing company, and — following the 2024 amendments — may be converted back into a company where circumstances change. Disputes concerning a foundation may be resolved before the DIFC Courts or, where the charter so provides, in private arbitration.

The uses are practical. Succession: assets held by a foundation do not form part of a deceased founder's estate, so they pass outside probate and outside forced heirship claims, according to the by-laws the founder wrote. Asset protection: the 2024 amendments to the Foundations Law strengthened the firewall considerably — a creditor attacking an endowment must now prove the founder intended to defraud that creditor, claims are subject to a three-year limitation period, and foreign judgments inconsistent with the Foundations Law are not enforced against the structure. Real estate: under the DIFC's arrangement with the Dubai Land Department, a DIFC foundation may directly hold real property anywhere in Dubai, allowing families to move their property portfolios into a governed succession structure without disturbing ownership economics. Family business continuity: a foundation above the family holding company separates ownership from management, holds the shares through generational transitions, and embeds the family's constitution in legally binding by-laws. Emirates Legal has established foundations for each of these purposes, and administers the governance that follows.

DIFC Trusts — Trust Law, DIFC Law No. 4 of 2018

Alongside the foundation, the DIFC operates one of the most modern common law trust regimes in the world under the Trust Law, DIFC Law No. 4 of 2018. The Law permits the full range of instruments familiar to international private clients: discretionary trusts, fixed interest trusts, charitable trusts, protective trusts, and non-charitable purpose trusts; settlors may reserve powers without invalidating the trust, protectors may be appointed, and trusts may be of unlimited duration. The regime is fortified by firewall provisions mirroring those of the Foundations Law: questions concerning a DIFC trust are determined by DIFC law alone, foreign judgments inconsistent with the Trust Law are denied enforcement, and the 2024 amendments added duress provisions requiring trust officers to cease acting on foreign orders made against them — so that wealth settled in the Centre stays governed by the Centre's law.

The firm's trust practice runs from design to defence. It advises settlors on the choice between trust and foundation — a decision that turns on the family's legal culture, the assets involved, control preferences and the recognition the structure will need in other jurisdictions — and frequently deploys the two together, a foundation holding operating businesses with trusts holding financial assets or serving specific beneficiaries. The firm drafts trust instruments and letters of wishes; advises trustees, protectors and beneficiaries on their duties, powers and rights; structures private trust arrangements for families who want institutional discipline without an institutional trustee; and, when structures are attacked, defends them — with the advantage of a disputes team that appears before the DIFC Courts week in, week out.

The practice in action

- Establishment of DIFC foundations — charter and by-laws drafting, endowment mechanics, council, guardian and registered agent arrangements
- Establishment of DIFC trusts — trust instruments, reserved powers, protector provisions, letters of wishes
- Trust-or-foundation analysis and combined structures, including foundations holding family operating companies and Prescribed Company subsidiaries
- Transfer of Dubai real estate into DIFC foundations under the Dubai Land Department arrangement
- Single and multi-family office structuring under the Family Arrangements Regulations 2023, including the USD 50 million aggregate net asset threshold
- Registration and certification of Family Entities, Family Offices and Family Businesses, including Private Register filings and the designated Family Business register
- Family charters and family governance frameworks, embedded in enforceable by-laws
- Interface with the wealth and asset management industry — connecting foundations and trusts to DIFC-licensed managers, custodians and advisers
- DIFC Wills — full, property, financial assets, business owner and guardianship wills
- Succession planning and intergenerational asset transfer
- Asset protection, ring-fencing and confidentiality structuring under the 2024 firewall amendments
- Foundation and trust disputes, governance breakdowns and protective applications before the DIFC Courts

Corporate Governance & Ongoing Compliance

- Board and committee structuring, terms of reference and delegated authorities
- Director and officer duties, liability exposure and D&O arrangements
- Shareholder meetings, resolutions, minute books and statutory registers
- Related party transactions and conflicts of interest frameworks
- Annual filings, accounts, audit obligations and Registrar of Companies compliance
- Economic Substance and country-by-country reporting
- Corporate tax registration and structuring interface with UAE federal tax law
- Internal investigations and whistleblowing frameworks under the DIFC regime

Employment & Workforce

- DIFC Employment Law compliance, contracts and staff handbooks
- Secondments, consultancy arrangements and contractor classification
- DEWS and qualifying alternative pension scheme obligations
- Restructurings, redundancies and settlement agreements
- Restrictive covenants, confidentiality and post-termination protection
- Discrimination, whistleblowing and grievance procedures
- Employment disputes before the DIFC Courts

Data Protection & Technology

- DIFC Data Protection Law compliance programmes and gap assessments
- Data Protection Officer appointments and Commissioner registrations
- Cross-border transfer mechanisms and adequacy assessments
- Data processing agreements, privacy notices and breach response
- Fintech, digital asset and AI-related regulatory advice

Restructuring & Insolvency

- Solvent reorganisations and members' voluntary liquidations
- Company Voluntary Arrangements and Rehabilitation proceedings under the Insolvency Law No. 1 of 2019
- Administration, receivership and administrative receivership
- Creditors' voluntary and compulsory winding up
- Directors' duties in the zone of insolvency
- Creditor claims, security enforcement and cross-border recognition
- Deregistration, strike-off and orderly wind-down

Disputes & Enforcement

- DIFC Courts litigation across the Court of First Instance, Court of Appeal and Small Claims Tribunal
- Shareholder, joint venture and unfair prejudice disputes
- Contractual, warranty and post-completion claims
- Regulatory and DFSA enforcement defence
- Arbitration under DIFC-LCIA, LCIA, ICC, DIAC and SCCA rules
- Interim relief, freezing orders and asset tracing
- Recognition and enforcement of judgments and awards, including through the DIFC as a conduit jurisdiction

ENGAGEMENT

The firm works on fixed and staged fee structures with clearly defined scopes and, where appropriate, agreed caps. Every engagement is governed by DIFC law and subject to the exclusive jurisdiction of the DIFC Courts.

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This profile describes service capability and is not legal advice. Regulatory positions stated are current as at August 2026; the DFSA's collective investment fund framework is under consultation (CP173, comments closing 7 September 2026) and may change.