



**Ministerial Decision No. 336 of 2025 on the Specification of a Competent Authority for the Purposes of Ministerial Decision No. 229 of 2025 Regarding Qualifying Activities and Excluded Activities for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses**

**Minister of State for Financial Affairs:**

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competencies of Ministries and Powers of the Ministers, and its amendments,
- Ministerial Decision No. 229 of 2025 Regarding Qualifying Activities and Excluded Activities for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,

**Has decided:**

**Article (1)**

**Specification of a Competent Authority**

The Dubai Virtual Assets Regulatory Authority established pursuant to Dubai Law No. (4) of 2022 Regulating Virtual Assets in the Emirate of Dubai shall be considered a Competent Authority for the purposes of the Qualifying Activities of Wealth and Investment Management Services and Fund Management Services as defined in Ministerial Decision No. 229 of 2025 referred to above.

**Article (2)**

**Publication and Application of the Decision**

This Decision shall be published and be effective from 1 June 2023.

**Mohamed bin Hadi Al Hussaini**

**Minister of State for Financial Affairs**

Issued on: 02/ Rajab/ 1447H

Corresponding to: 22/12/2025