

DIFC Foundation

A tailored wealth structuring and succession planning vehicle under DIFC Law, designed to preserve assets, facilitate intergenerational wealth transfer, and support long-term family governance.

OVERVIEW

A DIFC Foundation is an independent legal entity without shareholders, established by one or more founders for the benefit of beneficiaries or charitable purposes

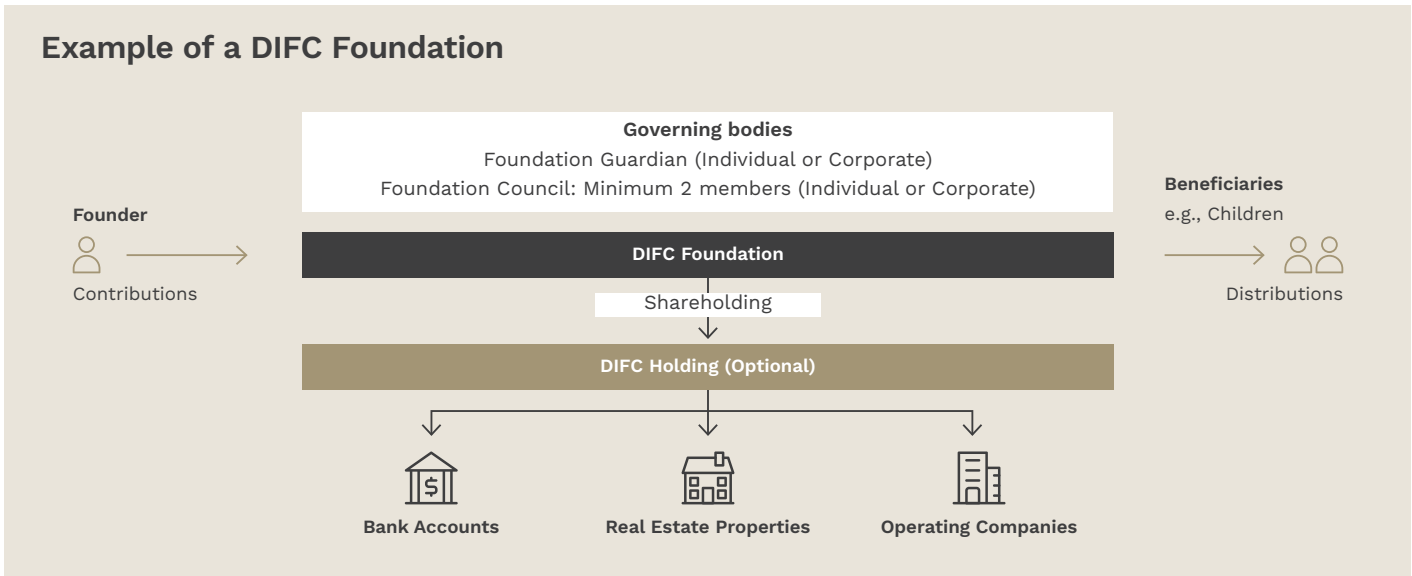
As a civil law alternative to a trust, assets transferred into the Foundation become its property, creating a clear separation from the founder’s personal estate while ensuring continuity and long-term wealth preservation

Suitable for UAE, GCC, and international families seeking long-term continuity, governance, and control over family assets

Key facts

Jurisdiction	Dubai International Financial Centre (DIFC), Dubai, UAE
Governing law	DIFC Foundation Law No. 3 of 2018
Legal Form	Independent legal entity without shareholders
UAE Corporate Tax	May qualify as a Family Foundation under applicable UAE Corporate Tax provisions, a transparent tax regime
Dubai real estate	Can hold directly under DIFC, under DLD MoU
Sharia compliance	May be structured in accordance with Sharia principles
Office requirement	Not required when using a DIFC licensed Registered Agent
Governance Documents	Charter and By-Laws

Example of a DIFC Foundation



Key benefits

- Preserves family wealth and facilitates succession planning across generations
- Consolidates ownership of real estate, business interests, investment portfolios, and other family assets within a single structure.
- Supports tailored family governance through customised Charter and By-Laws aligned with the family’s objectives.
- Assets transferred to the Foundation are owned by the Foundation rather than the founder, supporting long-term asset preservation and helping mitigate certain succession, ownership, legal, and creditor risks.
- Provides legal certainty through the DIFC’s internationally recognised common law framework and is suitable for both Muslim and non-Muslim families, with Sharia-compliant structuring options available.

Our services

- Structure and governance assistance
- Provision of Charter and By-Laws
- Management of the DIFC Foundation incorporation process with DIFC Registrar
- Acting as Registered Agent and Registered Address in the DIFC
- Acting as Foundation Council Member or Guardian
- Provision of secretarial, administration, annual filings, licence renewals, accounting, investment reporting, and bank account opening assistance

Who it is for

Client	Emirati, GCC, and international families; UAE-based expats
Situation	Succession planning, family governance, and asset consolidation, particularly where there is a UAE or GCC nexus
Key need	A flexible and internationally recognised structure under the DIFC common law framework, with Sharia-compliance options where relevant to the family

Typical use cases

- Consolidating UAE real estate, business interests, and investment portfolios under a single ownership structure to enhance governance, succession planning, and tax efficiency
- Implementing tailored succession rules that take effect without probate for Muslim and non-Muslim families
- Establishing a family governance framework with defined roles, controls, and distribution rules across generations
- Managing regional and international family assets within the DIFC’s recognised common law framework

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