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DMCC ADOPTS FOUNDATIONS REGULATIONS

30 September 2026

On 23 September 2026, the Dubai Multi Commodities Centre (“DMCC”) formally adopted the DMCCA Foundations Regulations (the “Regulations”), establishing a dedicated legal framework for private foundations within DMCC. DMCC presents the new structure as a vehicle for long-term asset ownership, succession planning and the governance of private and family wealth.

The new regime expands DMCC’s range of private wealth structuring solutions. In 2025, DMCC introduced Special Purpose Vehicle (“SPV”) and Holding Company (“HoldCo”) licences. Foundations now complement these existing structures.¹

Before the introduction of the DMCC foundations regime, private foundations in the UAE could be established only in ADGM, DIFC and RAK ICC. This option is now also available in DMCC, including to asset owners and groups that already structure their

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¹ DMCC, “DMCC Establishes Foundations Regulations to Expand Private Wealth and Structuring Offering for Members”, 23 September 2026: <https://dmcc.ae/latest-news/dmcc-establishes-foundations-regulations-to-expand-private-wealth-and-structuring-offering-for-members>.

businesses through DMCC companies. It may enable them to consolidate the ownership of those companies and succession arrangements within a single jurisdiction, without establishing a foundation in another free zone or jurisdiction.

1. Legal Status of a Foundation

A foundation is a separate legal entity, distinct from its Founder, Council members (“Councillors”), Guardian and beneficiaries. It may hold assets in its own name and administer them in accordance with its objects and governance arrangements.

The minimum value of the initial assets required to establish a foundation is USD 100. This amount relates to the foundation’s initial assets and does not represent the registration fee.²

2. Foundation Governance³

A foundation is governed by its Council. The Regulations require the Council to have at least two Councillors. The Founder may also serve on the Council.

The Regulations provide for a separate supervisory role the Guardian, who oversees the Council’s activities. The Guardian may attend Council meetings but has no voting rights. The appointment of a Guardian is optional while at least one Founder is alive. Once no Founder remains alive, a Guardian must be appointed.

The Founder may establish in advance the provisions governing beneficiaries, asset management and distributions, decision-making procedures and other governance matters. Certain powers may be reserved to the Founder or another designated person, including powers relating to investment decisions, appointments and beneficiaries.

3. Practical Implications of the New Regime

Foundations complement SPVs and HoldCos but serve a different purpose: creating a separate asset-holding structure with predefined governance and succession arrangements. The choice of a foundation, an SPV, a HoldCo or a combination of these structures should therefore be guided by the assets involved, the owner’s objectives and the desired degree of control, rather than by legal form alone.

DMCC views foundations as part of its broader private wealth infrastructure, which also includes the DMCC Wealth Hub and DMCC FinX. Foundations offer a distinct solution for long-term succession planning, asset ownership and governance, complementing DMCC’s existing private wealth and family office community.

² DMCC, “DMCC Foundations” — official product page: <https://dmcc.ae/business/dmcc-foundations>

³ DMCC Knowledge Bank, “DMCCA Foundations Regulations” (including Articles 13–17):

<https://dmcc.ae/members/support/knowledge-bank/compliance-and-regulations>

4. Conclusion

DMCC Foundations offer owners of private and family wealth an additional structuring option alongside DMCC's corporate vehicles. In practice, their suitability will depend primarily on the assets involved, the required governance and succession arrangements, and the tax treatment of the particular structure.

Implementation of the regime and its regulatory framework is not yet complete. Further guidance on the establishment and administration of foundations, together with a streamlined digital onboarding process, is expected in the coming weeks.

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