



LITIGATION IN U.A.E

1- FEDERAL COURTS

2- LOCAL COURTS

3- ALTERNATIVE DISPUTE RESOLUTIONS (ADR)

4- DUBAI INTERNATIONAL FINANCIAL CENTER COURTS (DIFC COURTS)

LITIGATION IN U.A.E

FEDERAL COURTS DEAL WITH:

- **Federal government issues**
- **Federal contracts**
- **Federal labour issues.....**

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LOCAL COURTS DEAL WITH:

- Local government litigations
- Local contracts
- SHARIAA MATTERS E.g. Marriages, divorce, inheritances..
- Criminal offences (not state security)

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ALTERNATIVE DISPUTE RESOLUTIONS HANDLED BY DEDICATED ARBITRATION CENTRES SUCH AS:

- **DIAC: Dubai International Arbitration Centre**
- **ADCCAC: Abu Dhabi Commercial Conciliation and Arbitration Center**
- **Parties choose applicable law and language of arbitration: Arabic or English**

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D I F C: Dubai International Financial Center Courts:

- **Handles only International litigations**
- **Applies English Common Law**
- **English Language only**

LITIGATION IN U.A.E

RELEVANT LAWS TO ACCOUNTING PROFESSION:

- **Commercial companies act 1984: now**
- **Being replaced wef July 2015 by :**
- **2015 ccl and all companies must comply with new CCL by June 2016**

LITIGATION IN U.A.E

NEW CCL :

- **All must comply with IFRS**
- **One individual can form an LLC Company**
- **Company registration is a must**



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**EXPERTS REGULATORY ACT NO 7/2017:
REGULATES WHO CAN REGISTER AS AN
EXPERT:**

**i.e. qualification, experience, security
clearance etc.. And identifies fields of services
such as financial, banking, engineering fields,
coronary**