

# The Landscape of the Third Sector in the United Arab Emirates

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## **Abstract**

*Since the country achieved statehood in 1971, the United Arab Emirates' propulsion into modernity has witnessed the steep growth of the third sector (MOCD, 2019). The UAE's global economic outlook has also attracted numerous third sector organizations (TSOs) to establish chapters in the UAE (International Humanitarian City, 2020). While the TSOs established in the UAE serve a wide array of public purposes, a large proportion of them were grounded in charitable work. Although the third sector has been steadily growing in the UAE, literary efforts to document this sector were not found in the literature. This paper aims at presenting a preliminary understanding of the current status of TSOs in the UAE. Taking the contextual factors of the UAE into consideration, this paper explores the process of establishing a TSO across various legal frameworks found in the UAE and identifies the differences between them. This paper also includes a classification of TSOs based on their operational roles and a description of their geographical distribution across the UAE.*

**Keywords:** *third sector, foundations, UAE, nonprofit organizations, nongovernmental organizations, NGOs, classification*

## **Introduction**

The third sector is a broad term that encompasses organizations that are not part of the official government. Third sector organizations (TSOs) include charities, foundations, nongovernmental organizations (NGOs), nonprofit organizations

(NPOs), unions, clubs, professional associations, religious congregations, cooperatives, and others (Lyons, 2001). While the impact of TSOs varies by state, the presence of the third sector has been steadily increasing on the global scale (Clark, 1998; Banks et al., 2015; Salamon & Sokolowski, 2014).

With rising global incomes and wider social diversification (World Bank, 2022), it is becoming progressively difficult for governments to meet the growing and diversified demands of their citizens. A common solution was to delegate a portion of developmental demands to the third sector. Therefore, countries have been increasingly endorsing TSO activities through funding and partnerships (Alger, 2002).

The rapid modernization of the United Arab Emirates (UAE) since its establishment in 1971 has induced a significant change in the population composition, where expatriate workers substantially outnumber the local population by a ratio of 12:1 in a population of approximately 9 million (Lau et al., 2011). One of the ways that the authorities of the United Arab Emirates has addressed these rising diverse needs of the resident population is by expediting the licensing process of local and international third sector actors (Abu Dhabi Department of Community Development, 2020; Dubai Community Development Authority, 2016; Ministry of Community Development, 2021) as well as providing facilitations for their establishment like the Dubai Humanitarian City (De Lauri, 2018). It is expected that the third sector will continue to thrive in the UAE, especially that foreign aid (a charity activity stemming from the third sector domain) is closely entwined with the UAE's foreign policy strategy (Almezaini, 2012; Almatrooshi, 2019; Gökalp, 2020; Cochrane, 2021).

Depending on the host state, there are significant variations in the function, scope, and strength of third sectors. While population compositions play a role in these variations, TSOs are also influenced by a state's political regime, level of state control, and the legal and judicial system in place (Lyons & Hasan, 2002). For example, the majority of TSOs in the United States developed and proliferated independently without government involvement, whereas the third sector in China developed almost exclusively with government guidance, oversight, and support (Kallman & Clark, 2016). Therefore, the examination of a third sector warrants an exploration of the state-level factors that promote or hinder the performance of TSOs.

While UAE is marked for the high level of third sector activities, especially charitable activities, there is a scarcity of research on this topic (Ibrahim & Sherif, 2008; Kuttab & Johnson, 2011; Hill & AlBorno, 2018). This paper is an exploratory study to provide an initial understanding of the third sector in the UAE's legal framework, relevant policies, and establishment procedures at the different levels of the state. Moreover, given the rise of the number of TSOs and the apparent importance of the third sector within the state's national agenda and development (Ahmed, 2019; Johnson, 2018), it is beneficial to investigate the varieties of TSOs currently operating in the UAE by examining the quantity, geographical distribution, and typology. The paper is guided by the following central questions:

1. How complex is the process of establishing a licensed TSO in the UAE?
2. Are there differences between the UAE’s jurisdictions in the legal process of establishing a TSO?
3. Does the UAE’s governance style or population composition influence the distribution and type of TSOs established in the UAE?

The structure of this paper is as follows. First, we will present an overview of the definition of the third sector. Second, we will introduce the current third sector scene in the UAE and we will classify the TSOs according to their operational roles. Third, we will present different scenarios for the establishment of a hypothetical TSO to show the legal procedures and the permissions needed to establish a small size TSO in the UAE and outline the differences between jurisdictions. Finally, we will provide a summary and recommendations for future research.

**Literature Review**

**UAE At a Glance**

United Arab Emirates is one of the Arabian Peninsula states. It is situated in the Southeast of the Arabian Peninsula. On December 2<sup>nd</sup>, 1971, the UAE became a federation of seven emirates: Abu Dhabi, Dubai, Sharjah, Ajman, Umm Al-Quwain, Ras Al Khaimah, and Fujairah, the capital of which is Abu Dhabi. The government type is a federation of monarchies. This aspect of governance affects the establishment procedures of TSOs, as demonstrated later in the paper.

As shown in the country profile in the *World Factbook* of the Central Intelligence Agency (2020) the UAE’s area consists of a total of 83,600 sq km with a total population of 10 million, including nationals and expatriate residents. The following table shows the ethnicity percentages in the UAE:

**Table 1**

*Ethnicities in the UAE*

<b>Emirati</b>	<b>South Asian</b>	<b>Egyptian</b>	<b>Filipino</b>	<b>Other</b>
11.6%	59.4%	10.2%	6.1%	12.8%

The population growth is about 1.49%. The official language in the UAE is Arabic. English, Hindi, Malayam, Urdu, Pashto, Tagalog, and Persian are also widely used in the UAE. As for religion, Islam is the official religion in the country, where Muslims consist of 76%, Christian 9%, and other (primarily Hindu and Buddhist) 15% (2005 est.). It is expected that the diversity of the UAE’s population influences the location and type of TSOs established in the UAE.

The main natural resources in the UAE were predominantly petroleum and natural gas. Currently, however, the UAE has diversified its economy with the non-oil sector counting for 70% of the national GDP, as indicated by the UAE Ministry of Economy (2020). Furthermore, Dubai, the financial emirate in the UAE, was ranked within the top 10 financial centers side by side with the premier league of financial centers such as New York and London, as indexed in the Global Financial Centers Index 28 (GFCI) (Morris et al., 2020). The rising economic profile of the UAE has made it an attractive hub for internationally oriented TSOs to establish satellite branches or chapters, and the UAE’s government has capitalized on this platform by providing incentives and facilitations like the Dubai Humanitarian City and the Abu Dhabi Global Market. Therefore, it is expected that the distribution of TSOs will lean toward the emirates with the most facilitations.

**Table 2:** A brief overview of the economic profile of UAE as shown by the World Factbook of the Central Intelligence Agency (2020).

<i>Economic Overview</i>	<i>GDP (Purchasing Power Parity)</i>	<i>GDP per capita (Purchasing Power Parity)</i>	<i>Exports</i>	<i>Imports</i>
<i>An open economy with a high per capita income and a sizable annual trade surplus; dependence on oil is a significant long-term challenge</i>	\$696 billion (2017 est.)	\$68,600 (2017 est.)	\$308.5 billion (2017 est.) Partners: India 10.1%, Iran 9.9%, Japan 9.3%, China 5.4%, Oman 5%, Switzerland 4.4%, South Korea 4.1% (2017)	\$229.2 billion (2017 est.) Partners: China 8.5%, US 6.8%, India 6.6% (2017)

It is worth noting that the UAE has rapidly developed on all fronts since its federation. It is now known for its modern infrastructure, skyscraper buildings, tourism, and regional business hubs. The authors opted to present brief information regarding the ethnicities and economic profile of the UAE as it offers insights into the tapestry of nonprofit foundations in the UAE later in the study.

**Review of Definitions**

In the general literature, the third sector is defined as organizations established by individuals to pursue social or community objectives (Corry, 2010).

Western-centric definitions outline core features of TSOs as voluntary involvement and participation, democratic and autonomous control, and not seeking personal profit (Lyons, 2001; Salamon & Sokolowski, 2016; see Taylor [2010] for an in-depth review on the origins and definitions of the third sector). Anheier (2001) suggested five main characteristics of foundations, which represent organizations found in the third sector. First, they are *asset-based* to an extent. They must rely on legally owned assets (tangible or intangible) that formulate its identity and powers the adherence to organizational purposes. Second, they are *private* entities. While they may receive government support, they are structurally and institutionally independent from government control. Third, they are *self-governing*. The decisions over organizational objectives and activities are made within the organization without external interference from governments or other agencies. Fourth, they are *nonprofit* by design, so there aren't any expected profits to be distributed across members or owners. Finally, they *serve a public purpose*. TSOs operate with the general public as the beneficiary and not catering to a particular group.

While these features are generally shared across the globe (Hasan, 2008; Najam, 2000; Sidel, 2001), they may not be entirely compatible with every country. Bekkers (2016) demonstrated that the regional differences, especially with regard to religious, altruistic, political and legal values, significantly influence the definition of philanthropic organizations and how they operate. Furthermore, Anheier and Daly (2004) suggested that the different interpretations of the third sector stem from the history and traditions of a given country. Therefore, they are historically and culturally rooted, and variations in how TSOs are defined are expected. For example, China perceives TSOs as entities to help the state in reaching its constituents and bridge the gap between the state and society. In these contexts, TSOs undergo a stricter registration process to maintain alignment with state objectives (Ma et al., 2017). Similarly, Pekkanen (2004) observed that Japan's strong tradition of bureaucratic control and strict legal codes yielded a narrow definition of TSOs and limited the flourishing of the sector. He also notes that while Japan has a high rate of civic activities and civic groups, there is a marginal presence of TSOs on the national level.

The third sector is commonly used interchangeably with terms such as nonprofit organizations, tax-exempt organizations, civil organizations, social sector, third sector, voluntary sector, foundations, nongovernmental organizations (NGOs), social societies, and others (Dietlin, 2010; Hasan et al., 2008). Therefore, several sources used in writing this paper were referring to foundations or other common terms suggesting third sector organizations. What complicates this area further is that the nomenclature within the third sector is still undergoing evolution. For example, there is a debate on the differences between "third sector" and "civil society" (Viterna et al., 2015). Even within the sector there are discussions on the differences between TSOs. For example, recently Elkamali and Elayah (2020) proposed a distinction between nongovernmental organizations and community-based organizations (CBOs) where NGOs are defined as nongovernmental, voluntarily based, and independent organizations that deal with beneficiaries and donors, whereas CBOs benefits its members only. This is just a

simple example of TSOs that differ in terms of vision, beneficiaries, strategy, and fund sources, as well as other factors. The distinctions between TSOs will not be discussed here, as it is beyond the scope of this paper. However, identifying the commonly used names may assist in building a more comprehensive picture of TSOs in the UAE in the data collection stage. To keep the discussion organized, the term TSOs (third sector organizations) will be used throughout the discussion to denote any entity operating under the third sector label.

### **Operational Definition**

Deciding on an operational definition of a TSO was a challenging task, considering that there are ongoing fluctuations in the literature on definitions of TSOs (Salamon & Anheier, 1992; Warne, 2007; Jung et al., 2018). Among the established definitions is the one proposed by Anheier and Daly (2007), who focused on philanthropic foundations as units of analysis, but the definition proposed can be extended to TSOs. As mentioned previously, they defined an organizational entity as a foundation when it fulfils the following criteria: a) It is an asset-based entity; b) it is a private entity; c) it is a self-governing entity; d) it must be a nonprofit entity; and e) it must serve a public purpose. While the comprehensiveness and clarity of this definition makes it appealing for use, Anheier and Daly (2007, p. 10) cautioned researchers from using it ubiquitously as this definition stems from a particular political tradition that might not be applicable across countries. Their remarks corroborated Toepler's (1999) earlier work. Toepler stated that the concept of foundations is not universal, in other words foundations are uniquely perceived by different political structures. Therefore, the nonprofit establishments are subject to cultural specificity. Toepler also warned that using one country's definition of foundations may not capture the tapestry of another country's foundations. The merit to this caution is witnessed in the earlier examples of third sector perceptions in China and Japan (Ma et al., 2017; Pekkanen, 2004).

This paper's research questions are oriented toward identifying the procedures of establishment and exploring the geographical distribution and typology. Therefore, the current paper leans toward a simplified definition and broad criteria of inclusion. In this paper, a TSO is defined as a nongovernmental social collective or organizational form that obtained the local government's recognition and approval as a legal entity to serve a public purpose. The legal section in this paper further elaborates on this definition. Therefore, in this study, the degree of self-governance, source of funding, or extent of operations are characteristics that do not prevent organizations from inclusion as units of analysis in the upcoming classification process.

### **The Third Sector in the UAE**

Considering that the charity related TSOs resemble a dominant proportion of the third sector in the UAE, it is worth shedding additional light on such organizations and the cultural nuances that supported their growth. In the UAE,

charity foundations are deeply rooted and shaped by Islamic religious teachings and traditional practices. For example, one of the five pillars of faith in Islam is Zakat, which is defined as a compulsory contribution or donation to charity by all Muslims who meet certain criteria of eligibility. Islam also introduced the concept of Waqf: the Islamic endowment of property to be used for charitable purposes. Additionally, there are several forms of religious giving such as Sadaqa: voluntary beneficence. For more details on the Islamic practices of charity please refer to Ibrahim and Sherif (2008). Therefore, the integrated ethos of welfare in Islamic practice seems to have developed social and religious structures that provided charity-related foundations a head start that nurtured their proliferation. Nowadays, the third sector in the UAE has changed and diversified. Newly emerged institutionalized TSOs are introduced such as family foundations, cooperate foundations, government initiatives, and international NGOs.

The UAE federal government did not officially recognize TSOs per se until the 2018 law No. 5 came into existence. Also, the introduction of value added tax in 2016 had a provision to recognize nonprofit entities that can claim back the taxes. The only available working legal recognition of TSOs in the UAE to invest, collect, and redistribute assets can be found within financial free zones such as the Dubai International Financial Center DIFC (as per DIFC Law No. 3 of 2018 (Foundations Law) and Abu Dhabi Global Market ADGM (as per Foundations Regulations 2017). The federal council of ministers recognizes nonprofit entities by Cabinet Decision No. 41 of 2020 on Amending the List of Charities Annexed to the Cabinet Decision No. 55 of 2017 on charities that may recover input tax (effective from July 4th, 2019). That list was limited to 189 entities within the UAE (Federal Tax Authority, 2020). Therefore, the legal system definition of a TSO is yet at an early stage of development compared to other parts of the world like the USA where the third sector has been thriving since the early 1900s (Kallman & Clark, 2016, p. 83) and it seems to be predominantly focused on charitable organizations.

The 189 TSOs mentioned above were identified through the Federal Tax Authority under the Ministry of Finance Website (2020), Cabinet Decision No. 41 of 2020. It is worth noting that the list of TSOs included charities, religious congregations, professional associations, and others. However, considering that this list is relevant to the TSOs that may receive tax refunds, it does not convey the entirety of TSOs established in the UAE.

### ***Legal Framework of TSOs in the UAE***

In alignment with the ongoing efforts to diversify the economy and openness to the latest global trends, the third sector accounts for a significant part of the UAE's national strategy (Gökalp, 2020). Internally, this is reflected by the consistent efforts to formulate a comprehensive legal and regulatory framework for the third sector in the UAE. The discussion below attempts to briefly set out the main two legislations concerning TSOs in the UAE's federal level and on the local level (Dubai). As shown earlier in the information about the UAE, due to the

political governance structure, the federal authority and local authorities can have different sets of regulations.

### **Federal Level**

Federal Law No. 2 of 2008 concerning Public Welfare Associations ((جمعيات النفع العام) (hereinafter “the Federal Associations Law”) regulates a form of TSOs at the federal level and for emirates that do not have their own framework laws for TSOs. Thus, it basically matters for TSOs to be established in all emirates apart from any that has enacted its own legislation. However, one should note that the free zone areas in the UAE, for example the international Humanitarian City (IHC) and the Dubai International Financial Centre, are not governed by either federal laws or local laws. Companies and financial activities within financial free zones must comply with all federal laws which are applied outside the financial free zones with exception of federal civil and commercial laws. The Federal Associations Law consists of 61 articles and six chapters, which are definitions, establishing the association, association board, association funds, welfare association, liquidation and merger, and final provisions.

Having mentioned the applicable law concerning TSOs in the wider UAE, one moves to explain the most important issues regarding the establishment of such organizations. The Federal Associations Law differentiates between two types of TSOs: “public welfare association” (النفع العام) and “professional associations” (النقابات المهنية). As shall be seen, this entails different corporate governance requirements. Article 2 defines public welfare association as:

Each group that represents an organization with a continual capacity for specified or unspecified period. This association is formed of natural or juristic persons for the purpose of achieving social, religious, cultural, scientific, educational, professional, female services, creative or technical activity, any of the purposes of charity or solidarity whether that is by the material or moral assistance or technical experience. It seeks in all its activities for the public interest only without gaining material profit.

Whereas professional associations are defined by Article 1 as “Each group that represents an organization with a continual capacity for specified or unspecified period by allocating money for achieving any of the purposes mentioned in article (2) of this law without aiming at the material profit.” As per the definitions, one can conclude that they are the same in terms of being a nonprofit organization and carrying out the same activities listed under the law. While the public welfare association comprises a group that pursues the approved activities, the professional association is created by founder(s) and it is based on the allocation of a sum of money to carry out the approved activities.

Having defined the two officially recognized TSO types at the federal level, the Federal Associations Law continues to set out the legal and regulatory requirements for creating such organizations. It is noted that the government plays a supervisory and regulatory role over the establishment of any TSO, and it is

authorized to look at any application request. Further, the Federal Associations Law explained how the associations are regulated and governed. To illustrate, it assigns the responsibility of running its affairs and maintaining its activities to the board of directors (BOD). Also, it permits the BOD to appoint an executive director for the public welfare organization. In addition, the Federal Associations Law provided guidelines for the formation of the general assembly and its functions, including approving the financial accounts of the public welfare association. Also, it clarifies the financial resources, which are members' subscriptions; revenues of activities, and service fees, investments, and donations received. The association is requested to spend its financial funds in line with its purposes of establishment. However, the Federal Association Law recognizes another two ways to establish associations, which are an official document (royal decree) and certified will. The Federal Association Law continues by explaining the process of dissolution and cases of violation provisions of the Federal Association Law.

### **Local Level—Dubai**

As for the establishment of TSOs in the Emirate of Dubai jurisdiction, one must refer to Dubai Law No. 12 of 2017 on the Regulation of Non-Governmental Organizations in the Emirate of Dubai (“hereinafter Dubai NGOs Law”). Note that the slightly different legal terms used (the Federal Associations Law vs. Dubai’s NGO Law) is attributed to the different legal frameworks respective of the source of the laws, but generally they refer to the same concept of TSOs.

As far as the application of Dubai NGOs Law is concerned, Article 3 excludes the following entities from its application:

1. The entities covered by Federal Law No. 2 of 2008 concerning Public Welfare Associations and Organizations.
2. The bodies working in the field of youth and sport care covered by Federal Law No. 7 of 2008.
3. Private associations, institutions, and public interest institutions established by legislation issued by the ruler.
4. Charitable associations, Quran memorization centers, and Islamic institutions licensed in the Emirate pursuant to Executive Council Resolution No. 26 of 2013.
5. Business councils, which are licensed by Dubai Chamber of Commerce and Industry in accordance with Law No. 8 of 1997.

Article 4 lists the aims of the Dubai NGOs Law, which include ensuring social development and regulation of social entities. One finds that the Federal Associations Law does not make any mention of such aims. Article 5 of the law lists the activities that can be carried out by the society entities, which are the same as those presented by the Federal Associations Law. The Dubai NGOs Law authorizes the Community Development Authority (CDA) to license the NGOs and their branches in Dubai and to propose legislation related to TSOs in Dubai.

This law does not allow for a foreign or international social association to be established in Dubai. As for the establishment of a social association, the Dubai NGOs Law provides almost the same. As for the governance of TSOs, reference has been made also here to the general assembly and its functions, including election of BOD. Further, the Dubai NGOs Law provides for the formation of the BOD and appointing of administrative bodies to run the affairs of the social association. The financial resources that are approved in Dubai are the same as the ones approved at the federal level.

The Dubai NGOs Law provides the board of trustees with the right to manage the TSO. It further asserts that TSOs are subject to the same provisions in relation to licensing social associations and their procedural and other law provisions as provided by the Dubai NGOs Law. Although the Federal Associations Law differs from the Dubai NGOs Law in some respects, the differences are minor.

### **Study Approach**

To investigate the research questions about the third sector in the UAE, the research is divided into two parts. First, we are going to identify and describe the procedures involved in establishing a TSO at the various domains where it is possible to do so in the UAE. Second, we are going to identify and classify the existing TSOs according to their operational roles.

### **Part 1—Establishing TSOs in the UAE**

This section is dedicated for explaining the procedures and the permissions needed to establish a small size TSO in the UAE given the current laws and active policies. Considering that the legal documents discussed earlier presented a strict operation space for TSOs, the next step is to explore the complexity of the legal process. This section is a response to Research Question #1 (*How complex is the process of establishing a licensed TSO in the UAE?*) and Research Question #2 (*Are there differences between the UAE's jurisdictions in the legal process of establishing a TSO?*). In the next sections, we will present the process of establishing a mock TSO (named “Startup”) across five possible geographical and legal contexts in the UAE:

#### **1. Federal**

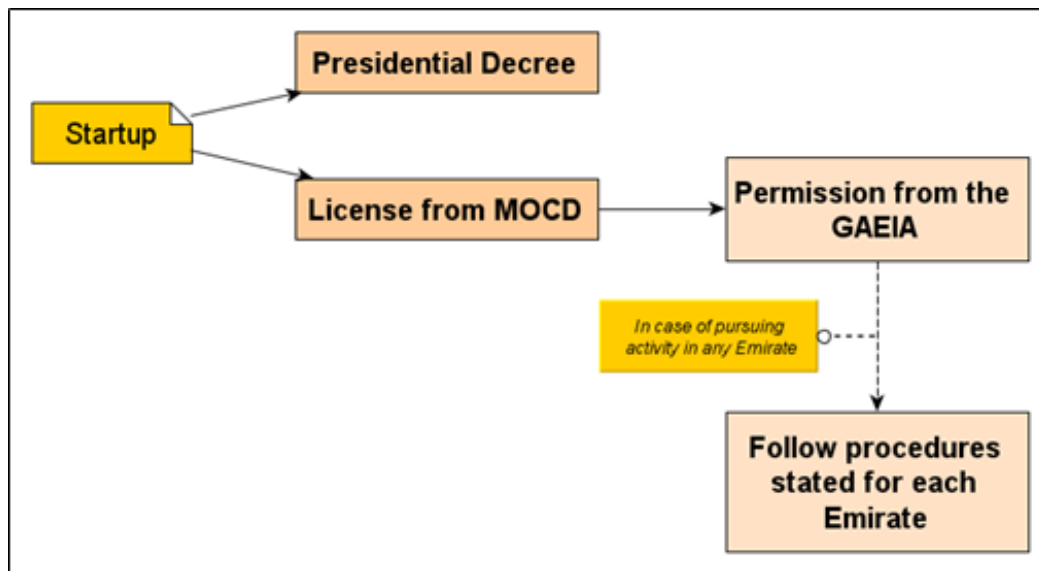
First, assuming that the founders of the “Startup” TSO fulfill all the requirements, including having local (Emirati natives) founders, among other conditions, they should either receive a Presidential Decree or apply for a license from the Ministry of Community Development (MOCD) to launch the TSO. Upon receiving the license and following the Federal Law No.6 issued in 1974, the “Startup” TSO would be a recognizable nonprofit organization. Approval for extending grants, fundraising, receiving, and distributing funds to and from abroad, and organizing conferences or meetings must be obtained from the

MOCD as well as the General Authority of Endowment and Islamic Affairs at the Federal level according to Federal Law No. 5 of 2018.

With the introduction of the Tax Law in 2016, all nonprofit organizations that apply for tax recovery in the Tax Authority should receive cabinet approval and a decree. There is also a financial supervisory aspect in which the TSO’s founders have to report to the central bank in case the TSO’s assets cross a certain threshold in order to avoid any money laundering acts.

It is worth mentioning that having been recognized at the federal level does not entail that TSOs are exempted from following the local laws in each emirate. That is to say, if the Startup TSO would like to conduct any type of activities in any of the emirates, then it will have to follow the procedures stated there. Below is a simplified illustration of the bureaucratic process at the federal level.

**Figure 1:** *The Startup Process at the Federal level.*



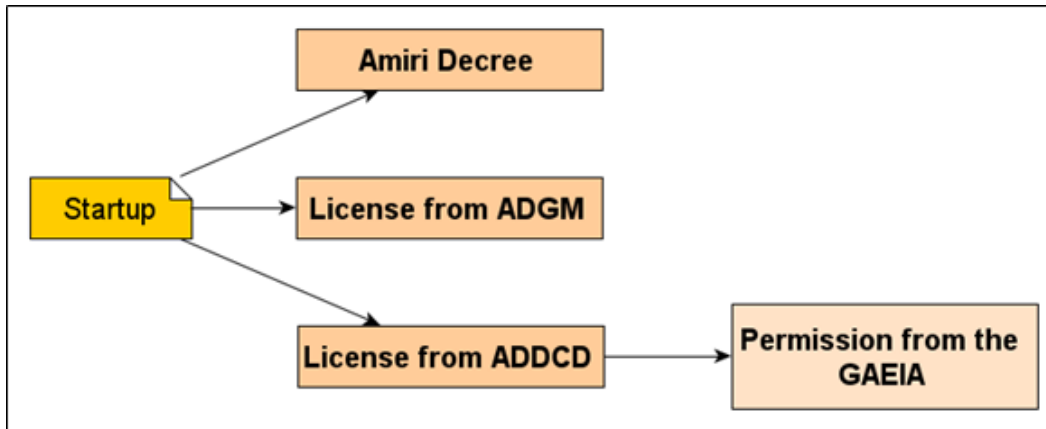
*Note:* MOCD: Ministry of Community Development. GAEIA: General Authority of Endowments and Islamic Affairs

**2. Abu Dhabi**

In Abu Dhabi, the entity responsible for registering TSOs (e.g., places of worship, community associations, social clubs, and sports establishments) is the Abu Dhabi Department of Community Development (ADDCD). Its role also involves licensing, inspection, and auditing of these entities. Therefore, the Startup TSO should either acquire an Amiri Decree (similar to the presidential decree but issued by the ruler of the local government) or apply for licensing from the ADDCD. Once it receives its license, the foundation should obtain an approval from the General Authority of Endowments and Islamic Affairs for fundraising (if needed).

Another option is to get licensed from the Abu Dhabi Global market (ADGM), which is an international financial center that is regulated under English Common Law, which is similar to the case of Singapore or Hong Kong (ADGM, 2022). Under this jurisdiction, the Startup TSO is required to have a physical office in ADGM. It is important to know that the Startup TSO would undergo financial audit by ADGM. The same applies to the Dubai International Financial Centre, which also adopts English Common Law (DIFC, 2022). The main advantage of applying to the international financial centers lies in the investment aspect, where the licensed TSOs enjoy more flexibility. The following figure outlines the process.

**Figure 2:** *The Startup Process in Abu Dhabi.*



*Note:* ADGM = Abu Dhabi Global Market. ADDCD: Abu Dhabi Department of Community Development. GAEIA: General Authority of Endowments and Islamic Affairs

**3. Dubai**

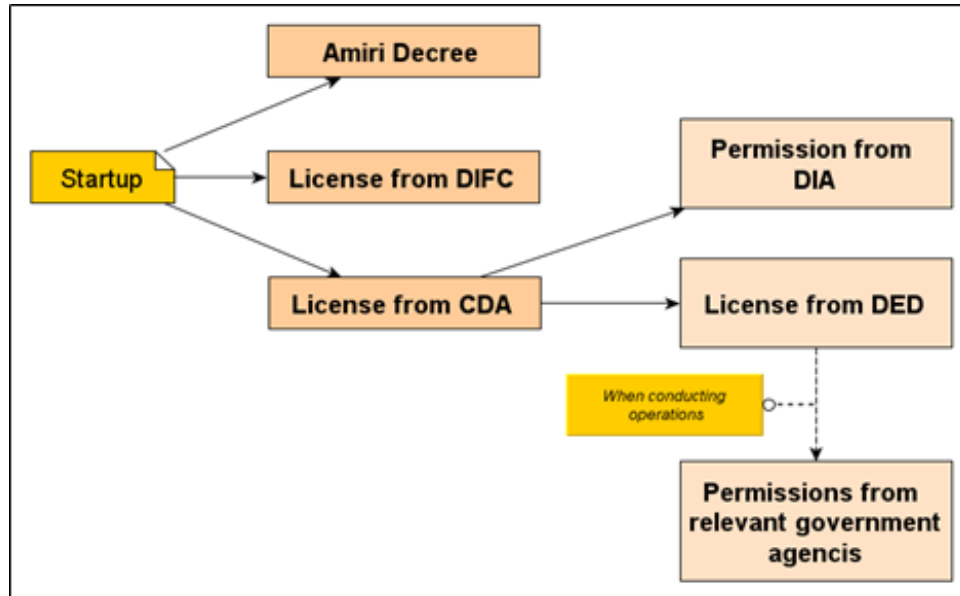
The Startup TSO should apply for a license from the Community Development Authority in Dubai, assuming that the Startup’s scope of activities is not within the following categories (which have independent legal frameworks): public welfare associations and institutions; sport care and youth bodies; Amiri decree institutions; charities, Quran memorization centers and Islamic institutions; or business councils.

Once the Startup receives its license from CDA, another license from Dubai Economic Department (DED) is required to conduct any operational activities in Dubai. Furthermore, if the TSO’s activities include collecting donations, grants, and alms and spending them on charity works and projects either inside or outside the country, they will need to obtain a license as a charitable society from Dubai Economic Department and get permission from the Dubai Islamic Authority for fundraising purposes.

Moreover, depending on the TSO’s type of activities, they may need permissions from relevant governmental entities. For example, if the TSO is

involved with wildlife rescue, another permission from Dubai Municipality is required. The following figure shows the Startup process in Dubai.<sup>1</sup>

**Figure 3:** The Startup Process in Dubai.



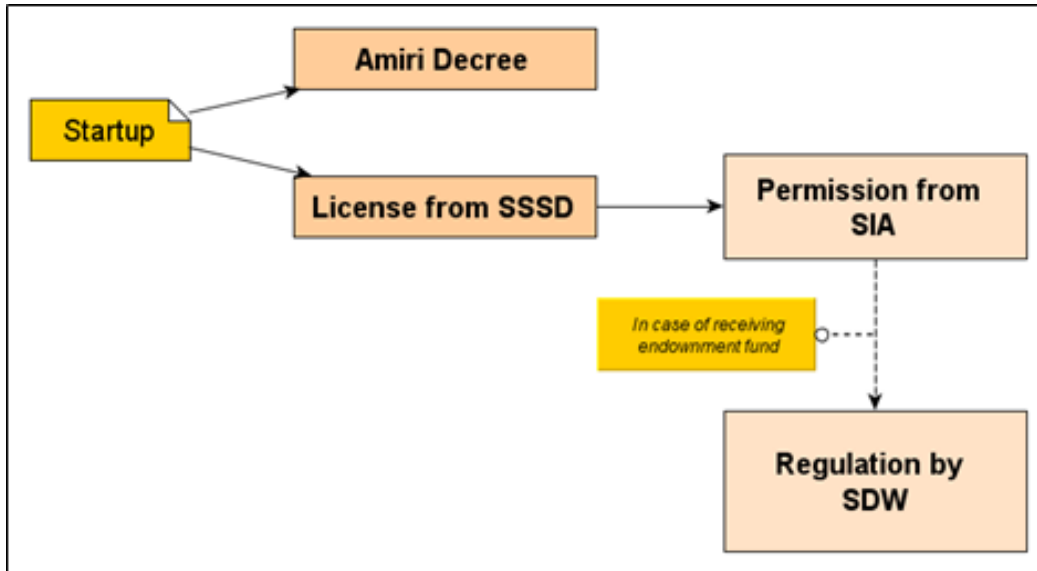
*Note:* DIFC = Dubai International Financial Center. CDA: Community Development Authority. DIA: Dubai Islamic Authority. DED: Dubai Economic Department.

#### 4. Sharjah

In Sharjah, presuming that the Startup TSO would operate within local boundaries (i.e., in Sharjah only), then they can either be established by an Amiri Decree or obtain a license from Sharjah Social Services Department and obtain permission from Sharjah Islamic Affairs for fundraising. Furthermore, if the Startup receives an endowment fund, then it has to be regulated by the Sharjah Department of Waqf. Note that Sharjah Emirate manages endowments in the emirate centrally through the Islamic supervisor “Nather ناظر” appointed via the court system. That is, if the Startup TSO receives any endowment, then they will have to release the control over to the Islamic supervisor. The process is indicated in the following figure.

<sup>1</sup> Please note that the Dubai government specifies 30 days to provide feedback on the proposed application while Abu Dhabi and UAE federal government gives 60 days for NGO licensing application feedback. Thus, if we apply these responsiveness time frameworks on the process and procedures, first, unlike other countries, approval is not automatically guaranteed, it is actually up to the reviewers and decision makers. It is worth mentioning that the law has been changed many times starting from 1974, 1981, and 2008 to increase the feedback from 30 days (about four and a half weeks) to 60 days (about two months) to review applications.

**Figure 4:** *Sharjah Startup Process.*

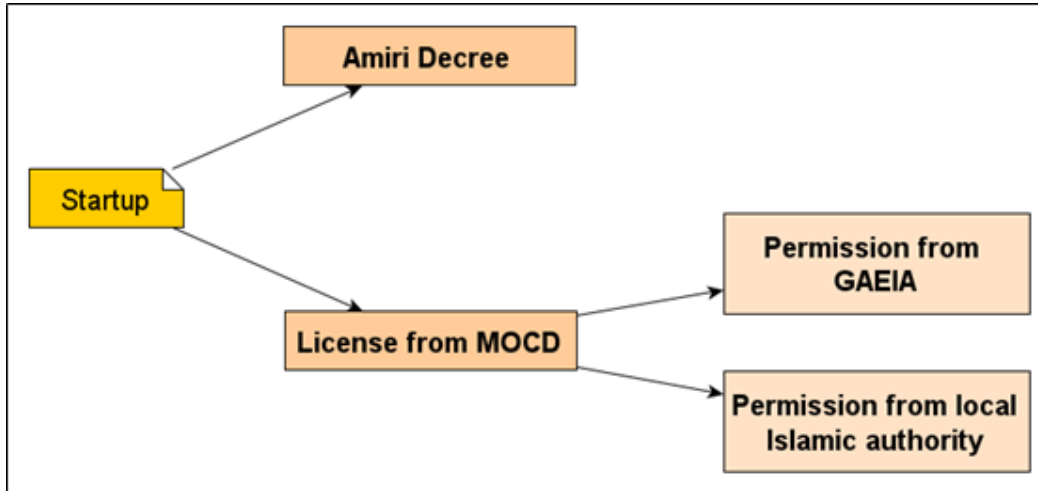


**Note:** SSSD: Sharjah Social Services Department. SIA: Sharjah Islamic Affairs. SDW: Sharjah Department of Waqf.

**5. Other Emirates**

Licensing the Startup TSO in other emirates (Ajman, Umm Al Quwain, Ras Al Khaima, and Fujairah), would demand an application to the MOCD. If the conditions are not met by this Startup such as the condition of the founders being of Emirati nationality, then another option is to seek an Amiri Decree. Upon receiving the license or the Amiri Decree, the Startup should get a permission to collect money from the GAEIA at the Federal level as well as the local authority (if any).

**Figure 5:** *The Startup Process at Other Emirates Level.*



*Note:* MOCD: Ministry of Community Development. GAEIA: General Authority of Endowments and Islamic Affairs

After examining the procedures for establishing a TSO in the UAE’s different jurisdictions, it is evident that the hybrid governance system and shared authority between federal and local governments influences the establishment of TSOs. In general, the process seems to be quite arduous and have multiple bureaucratic levels. It seems that the least complicated route of starting a TSO is either by having the president’s or local ruler’s support or applying through one of the zones applying English Common Law like ADGM or DIFC. Other routes of obtaining a TSO license seem to involve multiple official agencies, which may hinder the establishment of the TSO. The systems in place to regulate TSOs indicate that the state leans toward stricter control over the third sector. Considering the various steps and legal requirements involved, it may discourage individuals from initiating TSOs as they may not possess the legal and financial resources to pursue them. The presence of these procedures (and inherent resource requirements) may favor corporate and international TSOs over grassroots or civic groups. Consequently, it may skew the distribution and type of TSOs found in the UAE, which will be investigated in the following section.

**Part 2—Classification and Distribution of TSOs**

To respond to Research Question #3 (“Does the UAE’s governance style or population composition influence the distribution and type of TSOs established in the UAE?”), this paper explores the current landscape of TSOs in the UAE. In this paper, the scope of this exploration will be limited to the identification and classification of TSOs according to their operational roles. This study follows Salamon and Anheier’s (1992) approach to classification. Initially, the units of analysis are determined by deciding on an operational definition, which was presented earlier as any nongovernmental social collective or organizational form that obtained the federal or local government’s official recognition and approval as a legal entity to serve a public purpose in the UAE.

**Classification Framework**

There are multiple parameters that can be used as a basis for a classification of TSOs. In their comprehensive analysis, Jung et al. (2018) identified over ten potential bases of classifications, including geographic location, organizational roots, nature of resources, size of resources, lifespan, range of activities, and others. An effort to explore existing TSOs in the UAE according to any classification basis is yet to be witnessed in the literature. A classification (of any type) is an important step in providing a systematic platform for exploring and describing the third sector. However, as Salamon and Anheier (1992) astutely point out, a one-size-fits-all classification system does not exist, and the value of a classification system is determined by the purpose it will ultimately serve. Therefore, in light of the budding nature of the third sector in the UAE, and the exploratory nature of this paper, a reasonable step would be to use an initial classification based on the *range of activities* or *roles* of the TSOs.

Salamon and Anheier (1992) proposed a classification framework of TSOs with a focus on an organization’s primary range of activities, which they labeled as the International Classification of Nonprofit Organizations (ICNPO). This classification framework divides TSOs into 12 major activity groups: culture and recreation; education and research; health, social services; environment; development and housing; philanthropic intermediaries (charities); international activities; religion; professional associations and labor unions; and unclassified groups. These groups are further differentiated into 24 subgroups. Table 3 below provides an overview of the groups and subgroups and the activity-based classification criteria.

**Table 3:** The International Classification of Nonprofit Organizations by Salamon and Anheier (1992).

#	GROUP	Primary Activities / Roles / Services
1	<b>Culture and recreation</b>	Organizations and activities in general and specialized fields of culture and recreation.
	1 Culture	<ul style="list-style-type: none"> <li>- Media and communications</li> <li>- Visual arts and architecture</li> <li>- Performing arts</li> <li>- Historical, literary, and humanistic societies</li> <li>- Museums</li> <li>- Zoos and aquariums</li> </ul>

SUBGROUPS	2	Recreation	- Sports clubs - Recreation and social clubs
	3	Service clubs	- Country clubs or entertainment membership organizations
<b>2</b>	<b>Education and Research</b>		Organizations and activities administering, providing, promoting, conducting, supporting, and servicing education and research.
SUBGROUPS	1	Primary and Secondary Education	- Foundations relevant to day-care, preschool, primary, or secondary education levels
	2	Higher Education	- Academic degree-granting institutions - Professional degree-granting institutions
	3	Other Education	- Vocational or technical schools - Adult education - Special education
	4	Research	- Medical research - Science and technology - Social sciences, policy studies
<b>3</b>	<b>Health</b>		Organizations that engage in health related activities, providing health care, both general and specialized services, administration of health care services, and health support services.
	1	Hospitals and Rehabilitation	- Inpatient care facilities and treatment - Physical disabilities
	2	Nursing Homes	- Residential care and other elderly health services

SUBGROUPS	3	Mental Health and Crisis Intervention	<ul style="list-style-type: none"> <li>- Psychiatric hospitals</li> <li>- Mental health treatment</li> <li>- Crisis intervention (e.g., suicide prevention)</li> </ul>
	4	Other health services	<ul style="list-style-type: none"> <li>- Public health and wellness</li> <li>- Vaccination centers</li> </ul>
<b>4</b>	<b>Social services</b>		Organizations and institutions providing human and social services to a community or target population.
SUBGROUPS	1	Social services	<ul style="list-style-type: none"> <li>- Child welfare</li> <li>- Youth services and youth welfare</li> <li>- Family services</li> <li>- Services for the handicapped</li> <li>- Services for the elderly</li> <li>- Self-help and other personal social services</li> </ul>
	2	Emergency and Relief	<ul style="list-style-type: none"> <li>- Disaster/emergency prevention and control</li> <li>- Temporary shelters</li> <li>- Refugee assistance</li> </ul>
	3	Income Support and Maintenance	<ul style="list-style-type: none"> <li>- Providing financial assistance or other services to sustain livelihood</li> <li>- Providing food, clothing, transport, and other forms of necessary services</li> </ul>
<b>5</b>	<b>Environment</b>		Organizations promoting and providing services in environmental conservation, pollution control and prevention, environmental education and health, and animal protection.
SUBGROUPS	1	General environment	<ul style="list-style-type: none"> <li>- Pollution abatement and control</li> <li>- Natural resources conservation and protection</li> <li>- Environmental beautification and open spaces</li> </ul>

	2	Animals	- Animal protection and welfare - Wildlife preservation and protection
	3	Veterinary services	- Animal hospitals and animal care
<b>6</b>			
<b>6</b>		<b>Development and Housing</b>	Organizations promoting programs and providing services to help improve communities and the economic and social well-being of society.
<b>SUBGROUPS</b>	1	Economic, Social, and Community Development	- Community and neighborhood organizations - Economic development - Social development
	2	Housing	- Housing associations - Housing assistance
	3	Employment and training	- Job training programs - Vocational counseling and guidance - Vocational rehabilitation and sheltered workshops
<b>7</b>			
<b>7</b>		<b>Law, Advocacy, and Politics</b>	Organizations and groups that work to protect and promote civil and other rights, advocate the social and political interests of general or special constituencies, or offer legal services and promote public safety.
<b>SUBGROUPS</b>	1	Civic and Advocacy Organizations	- Advocacy organization - Civil rights association - Ethnic association - Civic associations
	2	Law and Legal Services	- Legal services - Crime prevention and public safety - Rehabilitation of offenders - Victim support - Consumer protection associations

	3	Political Parties and Organizations	- Pursuit of political action
<b>8</b>	<b>Philanthropic Intermediaries (charities) and Voluntarism Promotion</b>		Philanthropic organizations and organizations promoting charity and charitable activities
SUBGROUPS	1	Philanthropic Intermediaries and Voluntarism Promotion	- Grant-making foundations - Voluntarism - Fundraising organizations
<b>9</b>	<b>International Activities</b>		Organizations promoting greater intercultural understanding between peoples of different countries and historical backgrounds and also those providing relief during emergencies and promoting development and welfare abroad.
SUBGROUPS	1	International Activities	- Exchange/friendship/cultural programs - Development assistance associations - International disaster and relief organizations - International human rights and peace organizations - International educational programs
<b>10</b>	<b>Religion</b>		Organizations promoting religious beliefs and administering religious services and rituals; as well as associations and auxiliaries of such organizations.

SUBGROUPS	1	Congregations	- Churches, mosques, synagogues, temples, shrines, seminaries, monasteries, and similar religious institutions
	2	Associations of Congregations	- Associations and auxiliaries of religious congregations and organizations
<b>11</b>	<b>Business, Professional Associations, and Unions</b>		Organizations that are directly involved in the economy
SUBGROUPS	1	Business, Professional Associations, and Unions	- Farmers association, bankers association - Bar association, medical boards associations - Labor unions
<b>12</b>	<b>Other (Not Elsewhere Classified).</b>		Organizations that are not classified in any of the groups.

**Data**

The next step was to identify the TSOs to be included in the classification. First, the authors accessed directories of nonprofit organizations if they were publicly available by the local government. For example, in the Emirate of Dubai, the Islamic Affairs and Charitable Activities Dept (2020) provides a list of accredited nonprofit organizations. Other official sources included lists provided by the UAE Government Portal (2020), the Ministry of Finance (2020), and Dubai’s International Humanitarian City (2020). Second, as a central directory of the nonprofit organizations in the UAE, the authors complimented the official lists obtained by an internet-based search using keywords like “third sector,” “NGOs,” “foundation,” “center,” “charity,” and other relevant aliases that may denote a TSO in the UAE. The search was confined to the UAE using Boolean search terms. In total, there were 263 TSOs that were identified in the UAE. All of these TSOs had official recognition from the UAE government.<sup>2</sup>

<sup>2</sup> At the time of the publication of this article, the UAE Government issued decree titled "Cabinet Decision No. 37 (Year 2023) Regarding Qualifying Public Benefit Entities", which involves an updated list of tax-exempt entities in the UAE (on both Federal and per-emirate levels), but the list involves organizations from all sectors (e.g. higher education institutes), not just third sector organizations. The decree can be accessed at <https://mof.gov.ae/wp-content/uploads/2023/04/Cabinet-Decision-No.-37-of-2023-QPBEs-1.pdf>

A point worthy of disclosure is that the authors obtained an official annual report by the Ministry of Community Development (2019) that provided a count of the number of TSOs (deemed “civil associations” in the report) in the UAE and included a basic classification. The report indicated that in 2019, there were 239 TSOs in the UAE. However, there were a number of issues that deterred the authors from effectively using the information provided in the report. First, the major issue is that the report did not disclose the names of the organizations included in the count, therefore it was not possible to cross-check the data (organization lists) with the previously obtained data from other official sources. Second, the count included three types of organizations: 1) Nonprofit organizations, 2) Social Solidarity Funds, and 3) Professional Associations. Other than the nomenclature, the report did not provide further information on how the MOCD differentiates between these organizations. Third, the report highlighted the process of MOCD’s adoption of TSOs, which included a two-step process of *registration* and *declaration* of an organization. The report was exclusive to the organizations that have been both registered and declared. Therefore, the implication is that the data is not inclusive of the organizations that did not complete this process. A rationale for this process was not provided in the report. Finally, the classification applied by the MOCD report groups organizations into five categories: culture and general issues, local heritage, professional associations, humanitarian associations, and women’s associations. However, this classification was overtly simplified and overlapping, and the report did not present details of the classification criteria or guidelines compared to the ICNPO framework. Therefore, the authors were reluctant to utilize the information in this report to avoid confusing the readership.

There was a unofficial source for nonprofit organizations in the UAE that the authors did not find applicable. The Arab NGO Directory (Arab.org, 2020) website aggregates a selection of nonprofit organizations by country. It is a commercial website based on advertisements. However, the website does not describe its inclusion criteria, other than the fact that users have the option to add their own listings. Upon further examination, many of the organizations listed were already included in the lists previously obtained from official sources, and other organizations were no longer operating (e.g., TANMIA), or mistakenly listed as NGOs (e.g., the Emirates Centre for Strategic Studies and Research is a government-sponsored organization). Furthermore, the layout of the website made it extremely challenging and time-consuming to navigate (it allowed a maximum of five listings per page). Therefore, the authors refrained from using it as a source at this time.

## **Results**

Table 5 illustrates the results for the number of TSOs that were classified under the 12 major groups of the ICNPO’s classification framework. The TSO classification data is presented in total and by each emirate. Figure 1 provides a visualization of the data. In total, 263 TSOs were included in this classification. Overall, the largest groups were International Activities ( $n = 73$ , 28%), Religion

( $n = 71$ , 27%), and Philanthropy ( $n = 42$ , 16%). The anomaly group was Law, Advocacy, and Politics (Group 7), with none of the TSOs falling under this group. Of these TSOs, 7 (3%) were federal (not limited to one emirate), 39 (15%) resided in Abu Dhabi, 127 (48%) in Dubai, 54 (21%) in Sharjah, 12 (5%) in Ajman, 5 (2%) in Umm Al Quwain, 11 (4%) in Ras Al Khaima, and 9 (3%) in Fujairah. Figures 6 and 7 presents further details of each group by its subgroups (if applicable).

The results presented above are in response to Research Question #3, “Does the UAE’s governance style or population composition influence the distribution and type of TSOs established in the UAE?” The results facilitate drawing conclusions about the distribution and type of TSOs in the UAE. First, when it comes to distribution, it is evident that TSOs’ locations are heavily skewed toward Dubai. The concentration of TSOs in Dubai suggests that the legal environment in Dubai may be the most facilitative in the establishment of TSOs. It may also be related to the fact that Dubai has the largest expatriate population among all other emirates (De Bel-Air, 2015), which may explain the local government’s eagerness to support the formation of TSOs to meet the demands of increasingly diversifying population. It is interesting to note that the emirates with the highest numbers of TSOs (Dubai, Abu Dhabi, and Sharjah) each had their own respective legal framework to establish them. Therefore, having a local legal apparatus (including dedicated government agencies) for TSO formation may encourage individuals or groups to pursue third sector activities.

The abundance of international TSOs seems to be congruent with the Dubai government’s vision of branding and development of the city as a global hub (Marchal, 2005). However, this finding may be interpreted differently. If the third sector is eclipsed by international activities, it may be a cause of concern. There may be insufficient resources and facilitations provided to non-international TSOs within the Emirate of Dubai.

One of the salient results was the absence of TSOs in Group 7 (law, advocacy, and politics). However, it was an expected finding as it is aligned with the political inclination of the country, as the government opts for stricter control over civil activities as a preventive measure to maintain national security and counter regional security concerns (Foley, 1999; Alexander & Al-Harbi, 2022).

Another noticeable presence were the religious TSOs, suggesting that the UAE’s strong policies of tolerance (Khan, 2016) are permeating the third sector. The presence of TSOs of various types across all of the seven emirates indicates that there is a degree of federal agreement and commitment toward third sector development. Applying the ICNPO framework in this study is an attempt toward bridging the emerging landscape of the third sector of the UAE into the global landscape and provide an initial baseline to gauge the UAE’s progress in this domain compared to other countries.

**Table 4:** A classification of TSOs in the UAE by operational role.

	Emirate (Location in UAE)								Total
	Federal	Abu Dhabi	Dubai	Sharjah	Ajman	Umm Al Quwain	Ras Al Khaima	Fujairah	
GROUP 1 – Culture and recreation	0	2	2	7	0	1	0	0	12 (5%)
GROUP 2 – Education and research	0	1	6	1	0	0	1	0	9 (3%)
GROUP 3 – Health	0	1	3	3	1	0	0	0	8 (3%)
GROUP 4 – Social services	3	7	6	3	0	0	2	2	23 (9%)
GROUP 5 – Environment	1	2	0	0	0	0	0	1	4 (2%)
GROUP 6 – Development and housing	0	0	3	6	1	1	2	3	16 (6%)
GROUP 8 – Philanthropy/voluntarism	2	2	15	5	8	2	5	3	42 (16%)
GROUP 9 – International activities	0	1	72	0	0	0	0	0	73 (28%)
GROUP 10 – Religion	1	23	18	25	2	1	1	0	71 (27%)
GROUP 11 – Business, associations, and unions	0	0	2	4	0	0	0	0	6 (2%)
<b>Total</b>	<b>7 (3%)</b>	<b>39 (15%)</b>	<b>127 (48%)</b>	<b>54 (21%)</b>	<b>12 (5%)</b>	<b>5 (2%)</b>	<b>11 (4%)</b>	<b>9 (3%)</b>	<b>264 (100%)</b>

Figure 6

A bar chart presenting the types of TSOs per emirate.

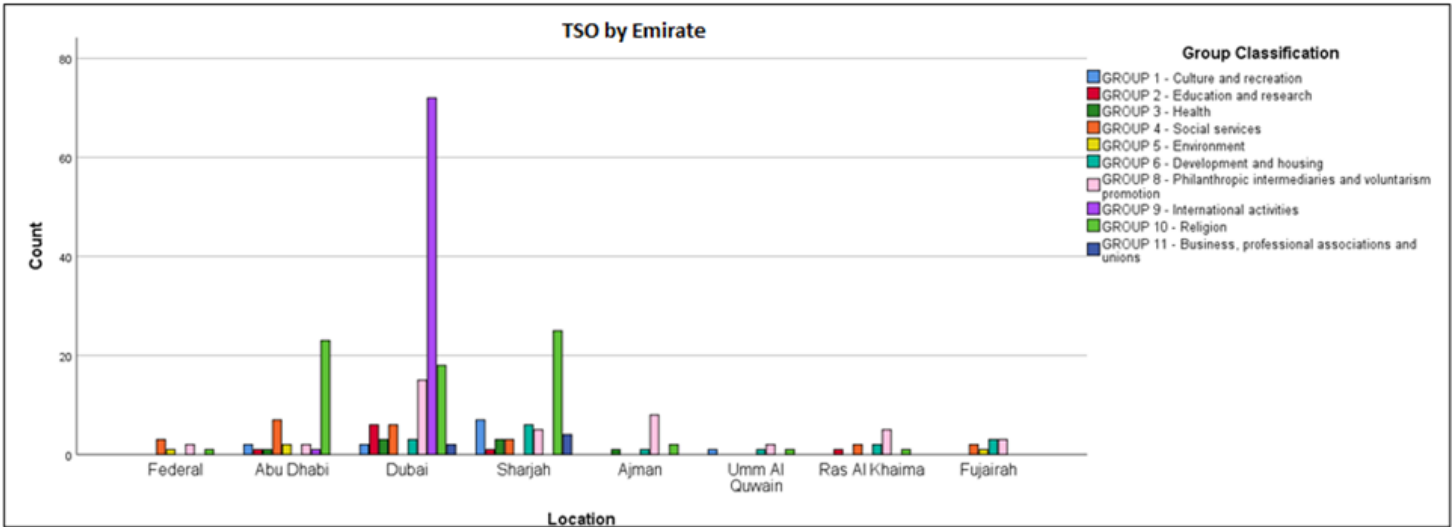
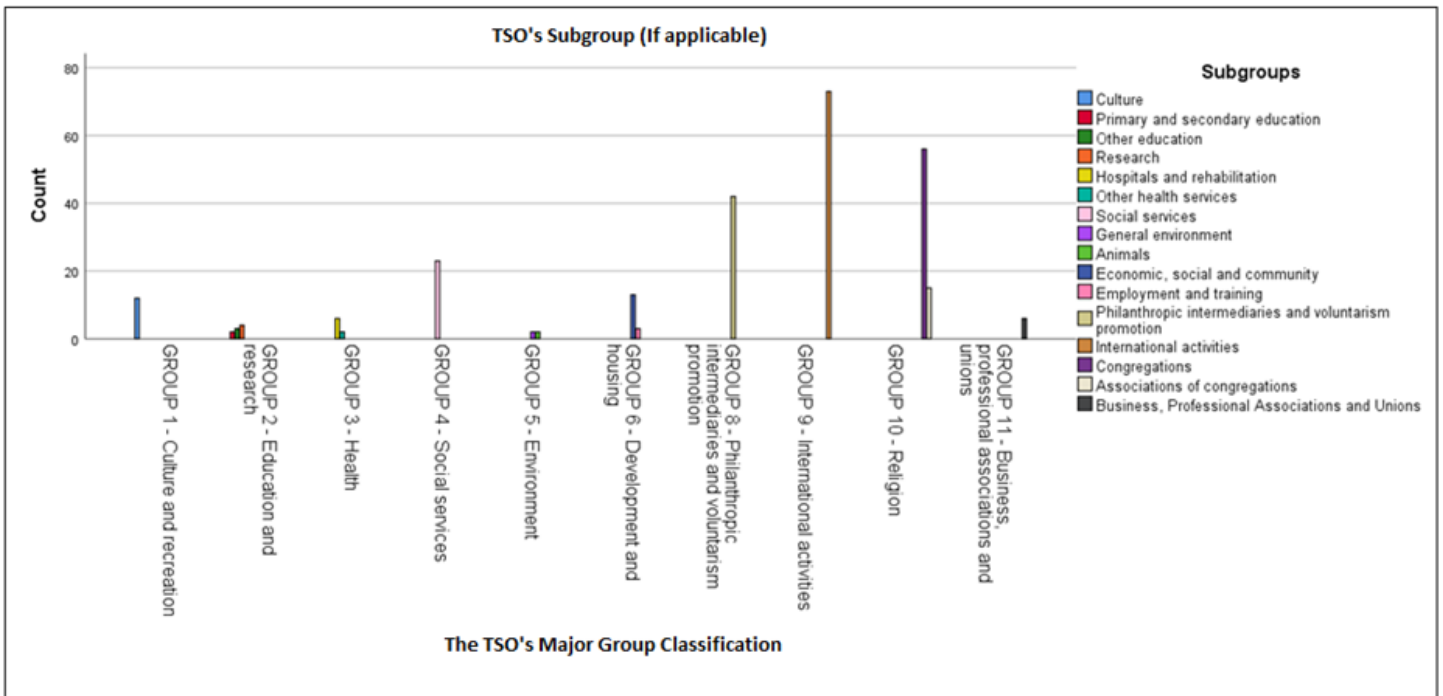


Figure 7

A bar chart presenting the classification of foundations by group and subgroups (if applicable).



## **Conclusion**

This paper provided an overview of the status of the third sector in the UAE. It started by reviewing different definitions of the “third sector” in the literature, where it was demonstrated that the definition is in constant evolution. The cultural and political context of each country plays an important role in defining the shape and form of the third sector. Therefore, the research questions in this study revolved around: a) examining the complexity of establishing TSOs in the UAE, b) identifying the differences between different legal frameworks in establishing TSOs, and c) investigating how the governance structure and population composition influences the distribution and type of TSOs.

To respond to the main research questions, the main study approaches in this study were two-fold: First, we described the legal procedures associated with establishing TSOs in the UAE and demonstrated the differences between the major legal frameworks currently in place. Second, we identified TSOs currently active in the UAE (with official approval) and later classified according to the ICNPO framework by Salamon and Anheier (1992). While there are many classification schemes to choose from, we undertook a basic approach toward classifying the TSOs by their operational roles. As an exploratory study and with the UAE’s recent trajectory into modernity, the rationale for this approach was that the budding nature of the third sector did not reach a level of proliferation and differentiation that warrants a more elaborate classification scheme. The paper concludes with recommendations for policymakers and future research.

The classification results in this study provide a springboard for the UAE’s developmental efforts in this domain. To nurture the growth of the third sector, the UAE should work on its long-term planning to offer support to the various types of TSOs. It is timely to focus on the third sector, as more countries in the region begin to understand the significance of the sector. For example, the Kingdom of Saudi Arabia envisioned 5% of its GDP to be from the third sector, while the USA averages 2.5% of its GDP from the third sector (KSA 2030 Vision, 2016). UAE has shown a great interest in developing this sector, which is evident by the recent establishment of the Authority of Social Contributions, which—as stated on their website—aims at bringing together the government, the private sector, and civil society to support a culture of social contribution and participation (ASC, 2022). This is the most recent of other initiatives discussed earlier like the DHIC and ADGM that are providing supportive platforms for TSOs. Furthermore, there is a growing awareness of the importance of the notion of “giving for development” and a shift from away from the handout mindset of society to maximize the contribution of philanthropy for effective social changes (Ibrahim & Sherif, 2008).

Another aspect that should be reconsidered by the UAE’s leadership is the limited legal framework in the UAE that does not fully capture the essence of the definition of modern TSOs. For example, existing local laws in Dubai and Sharjah revolve around regulations and management of assets such as properties, stocks, businesses, etc., for the specific purpose of charity. In other words, they are about one specific type of TSO assets. Nevertheless, they do not include the

procedural framework on how to establish a TSO in general, which is the main reason we opted to include a graphical representation of the process in this paper.

Furthermore, one of the unexpected findings was the lack of a consolidated official directory of all the TSOs operating in the UAE. Other countries have established governmental agencies to centralize, monitor, and promote the growth of nonprofit foundations. For example, the USA's government established the Grants.gov (Department of Health and Human Services, 2020) agency to connect grant seekers to sources of funding. It also includes a comprehensive database for nonprofit organizations that is the Foundations Center (Candid.org, 2020). China's government established the Research Infrastructure of Chinese Foundations (RICF; Ma et al., 2017). With the current monitoring strategy of TSOs in the UAE, where federal agencies and local emirate governments have different and sometimes conflicting initiatives, the efforts in this domain are scattered, and the development of the third sector is viewed through a fragmented lens. Therefore, one of the strongest recommendations of this study is to develop a governmental mandate toward centralized database of TSOs in the UAE.

In short, the philanthropic field is rapidly developing in the UAE, but it is still in its infancy. A careful look needs to be considered when reflecting on the different procedures and policies concerning establishing TSOs that may hinder some intended efforts. The UAE wields a high potential to catalyze the professionalization of the sector and instigate a paradigm shift as the UAE has always showed prompt flexibility and adaptability in its capacity building as a nation.

### **Future Directions**

The findings in this study pave the way for further relevant studies. International TSOs were prevalent in the Emirate of Dubai. It will be beneficial to survey Dubai-based TSOs on their preferences and choice of setting up their organization there. The aim is to build an understanding of the incentives and facilitations that seem to be most effective in boosting the development of the third sector, to explore the possibility of implementation in other parts of the UAE. Considering that there are various environments that may foster TSOs in the UAE, the amount of resources required to establish a TSO in a given environment is not clear. Therefore, individuals or groups may be encouraged to establish a TSO if they can refer to actual data on the accurate amount of the capital and resources required to run a TSO in each environment.

The third sector has been steadily growing in the UAE over the past decade, which may indicate increased demand by the public. However, there is a scarcity of data on the local population's attitudes or behaviors toward TSOs. Another area of potential research is the extent of the use of TSOs by the public to explore the demographic that engages the most with the third sector. In a similar vein, investigating the activity-dormancy status of current TSOs and evaluating their social impact may yield useful information for policymakers. The lengthy procedures of establishing a TSO (as outlined earlier) may seem daunting to

common members of the public. Therefore, policymakers may benefit from studies exploring individuals' willingness to participate in the third sector and identifying the obstacles deterring them from initiating a TSO.

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