

MEDIA LAW GUIDE

Key requirements • Licensing pathways •
Compliance • Risks

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Content creation in the UAE can no longer realistically be treated as a pure “hobby” once it involves promotion or monetisation, in cash or in kind. Creators who earn from brand deals, sponsorships or similar collaborations are now expected to obtain both a trade/business licence and a media or advertiser permit, so in legal terms they are treated as running a regulated commercial activity rather than casually posting online.

This shift is not happening in isolation, several major markets such as China, Australia, Italy, France and others have been starting to regularise and tighten the rules of online activity since 2023. China regulates the influencers and the online characters through the “Measures for the Administration of Internet Advertising”, issued by the State Administration for Market Regulation (SAMR) by Order No. 72 on 25 February 2023, effective 1 May 2023^[1] and the 2022 joint Notice on Issuing the “Code of Conduct for Online Streamers” issued by the National Radio and Television Administration and the Ministry of Culture and Tourism, dated 8 June 2022, published 22 June 2022.^[2]



China treats influencer content as advertising, so influencers are regulated as “endorsers” and must clearly disclose paid promotions, avoid misleading claims, and not advertise certain sensitive products like medical treatments, pharmaceuticals, medical devices and health food. They also cannot recommend products they have not actually used and can face fines, joint liability with brands, and multi-year bans from endorsements for serious violations. In addition, they cannot give professional-type advice (for example in medical, legal, financial or educational fields) if they are not appropriately specialised and qualified in that field.



France also has tighten the rules with Law No. 2023-451 of 9 June 2023³ aimed at regulating commercial influence and combating the abuses of influencers on social networks, which comes with a series of prohibitions in the promoting field, in broad terms, they may not promote products, treatments or procedures that are themselves banned in France, including certain medical or cosmetic practices. They are also prohibited from promoting certain high-risk financial instruments and speculative investments aimed at the general public, such as some crypto-assets and highly leveraged trading products, unless very strict regulatory conditions are met. In addition, the law bans promotion of cosmetic surgery when it is presented as a trivial or purely aesthetic consumer service, and restricts promotion of sports betting and gambling to what is specifically authorised by the gambling regulator. Finally, influencers cannot promote products or services that are illegal in their own right, such as counterfeit goods or narcotics, and are subject to tight framing or health-warning obligations for other sensitive sectors even where promotion is not entirely banned.



In **Australia**, the Online Safety Amendment (Social Media Minimum Age) Act 2024 amends the Online Safety Act 2021⁴ to introduce a statutory minimum age for children using social media services, and to place primary obligations on platforms to prevent under-age use. It was assented to on 10 December 2024, commenced on 11 December 2024, and registered on 12 December 2024. It creates new duties for social media services to verify users' ages using “reasonable” methods, obtain parental consent where required, and take down or suspend accounts that are suspected to belong to children below the minimum age.



In **Italy**, on 16 January 2024, the Italian Communications Regulatory Authority (AGCOM[1]) published its Guidelines to ensure compliance with the Consolidated Audiovisual Media Law by influencers, adopted by Resolution No. 7/24/CONS[2]. With this, influencers that meet certain thresholds (e.g. at least one million followers, minimum volume of content and engagement) are treated by AGCOM as audiovisual media service providers under the Consolidated Law on Audiovisual Media Services, and must comply with rules on protection of minors, fundamental rights, commercial communications and product placement, much like TV broadcasters. AGCOM's 2024 Guidelines and the subsequent 2025 Guidelines/Code of Conduct define an influencer as a person or entity (including virtual characters) that publishes content on digital platforms, especially social media, capable of significantly influencing the audience's behaviour, where the main activity is providing informative, entertaining or educational digital content in return for some form of payment or benefit.

The guideline establishes obligations to clearly label sponsored content, avoid hidden or subliminal advertising, respect bans on misleading and harmful content (including hate speech and content harmful to minors), and take on "editorial responsibility" for verifying facts and combating disinformation, with fines that can reach up to hundreds of thousands of euros in serious cases. Influencers must also follow the Italian Consumer Code and the Italian Advertising Self-Regulation Institute (IAP[3]) rules on recognisability of commercial communications, that governs how online commercial communications must be made recognizable and transparent, with a strong focus on influencer marketing and other digital formats.



Within the region, **Abu Dhabi** moved early by requiring influencers to hold an appropriate trade licence from 2024, anticipating the stricter federal dual-licensing regime that now applies across the UAE and signalling that influencers, brands and agencies are expected to operate with the same level of legal and regulatory discipline as more traditional media players. This step was formalised through the Abu Dhabi Department of Economic Development's (ADDED) Circular No. 16/2024 on "compliance with the controls and conditions when contracting with social media influencers," issued in June 2024[4], which calls on all licensed economic establishments to ensure that any influencer they contract with holds an ADDED[5] economic licence for advertising services via electronic platforms and that the establishment itself is also properly licensed, with fines of up to AED 10,000 and possible closure for non-compliance.

As we can see, the direction is uniform and clear, online activity is increasingly treated as a regulated economic and media space rather than an informal or purely personal realm. This means that influencers, platforms and brands are being aligned with the kinds of duties long imposed on broadcasters, publishers and traditional advertisers, including licensing, transparency and content-standards obligations.

[1] Autorità per le Garanzie nelle Comunicazioni

[2] <https://www.agcom.it/provvedimenti/delibera-7-24-cons>

[3] Istituto dell'Autodisciplina Pubblicitaria

[4] <https://www.wam.ae/en/article/13z5101-abu-dhabi-department-economic-development-calls>

[5] Abu Dhabi Department of Economic Development's

II. WHAT SHOULD YOU DO

Once you **cross the line from purely personal posting into promotion or monetisation, in cash or in kind**, you are **treated in the UAE as someone carrying out a regulated media and commercial activity, not as a casual user of social media**. The law assumes that you know the rules that apply to your work, and the principle that “*ignorance of the law does not help you*” means **you cannot defend a violation by saying you did not realise a licence, permit or specific disclosure was required**. In practical terms, this creates **three immediate obligations** for any influencer or content creator who earns from collaborations, sponsorships or brand deals.

First, you must **educate yourself on the main legal instruments that shape influencer activity** in the UAE. These now include Federal Decree-Law No. 55 of 2023 on Media Regulation, which governs media activities and advertising, Federal Decree-Law No. 34 of 2021 on Combatting Rumours and Cybercrimes, which criminalises certain types of online content such as false news, privacy violations and unlawful data processing, and related legislation on anti-discrimination and hatred, defamation and public order that also applies to online posts. You should also be familiar with the UAE Media Council’s content standards and advertiser-permit rules, any emirate-level economic-licensing requirements that apply to your activity (for example, ADDED[6] requirements in Abu Dhabi), and general advertising and consumer-protection principles. This includes understanding when a post is considered “advertising” or “sponsored content”, what types of products or services need special approvals, and what kinds of content are prohibited altogether, such as misleading claims, offensive material, discriminatory or extremist content, or promotion of banned products and services.

Second, you must **regularise your status**. If you are receiving money, commissions, gifts with deliverables or any other form of consideration in exchange for content, you are expected to obtain a valid trade or freelance licence covering your activity and, in addition, the UAE Media Council’s advertiser or influencer permit before posting sponsored content. In most cases the trade licence is the prerequisite step, and only once you are properly licensed as a business can you apply for and maintain the media-side authorisation.

Third, you must **adapt your day-to-day practice**. This means clearly disclosing collaborations, complying with the content standards issued by the UAE Media Council, publishing ads only from the accounts registered on your permit, and keeping your licence and permit renewed and updated. It also means keeping proper records of your contracts, campaigns and approvals so that, if a complaint, cybercrime allegation or inspection arises under the Media Law or the Cybercrime Law, you can demonstrate that you have treated your online presence as a compliant professional activity rather than an informal hobby.



[6] Abu Dhabi Department of Economic Development’s

III. LICENCE VS PERMIT WHO NEEDS WHAT?

According to **art. 5 of the Federal Decree-Law No. 55 of 2023 (Media Law)** *"The Council or the Competent Authority, each within its jurisdiction, shall issue a license or permit to practice media activities in accordance with the following controls and conditions:*

- 1. The applicant must fulfil the **controls and conditions for practicing media activities** and the **media content standards** stipulated in this Law by Decree and its Executive Regulation.*
- 2. The applicant must **not have a license or permit issued thereto previously suspended or cancelled**, or an establishment related to media activity belonging thereto closed, and he must have not been previously prevented from practicing media activity unless the reasons for the suspension, cancellation or prevention are removed.*
- 3. Payment of the set fees.*
- 4. Any other controls and conditions determined by the Executive Regulation of this Law by Decree"*

This article lays down the general rule that any person wishing to carry out media activities in the UAE must obtain a licence or permit from either the UAE Media Council (the "Council") or the relevant Competent Authority (local Emirati authority or freezone authority), irrespective of whether they are based on the mainland or in a free zone, provided that the statutory conditions are met. In other words, a media licence or permit is required where the activity falls within the scope of the Media Law and its Executive Regulations.

In practice, influencers and content creators in the UAE now need to **distinguish clearly between a business or trade licence on one side and a media licence or permit on the other**, in line with the structure of **Article 12 of the Media Law** which cites the following:

Art. 12. *"The **Competent Authority shall issue licences or permits to practise electronic and digital media activities that provide news services or promotion and advertising, for or without compensation**, on social media and other modern technical means.*

*2. The **Council shall issue permits to the natural person who provides advertising or media content, whether for or without compensation**, on social media and other modern technical means.*

3. The Competent Authority shall, in coordination with the Council, issues licences for smart applications to display foreign media content.

*4. **All electronic and digital media activities shall be subject to the media content standards** stipulated in this Law by Decree.*

5. The provisions of Clause (1) of this Article shall not apply to digital platforms affiliated with federal and local government agencies, and digital platforms of schools, institutes, universities, and governmental and private colleges accredited by the authorities concerned with education in the State, as well as any other platforms and sites determined by the Council.

*6. **The party responsible for electronic and digital media activity shall bear responsibility for what is published through this activity, whether the activity is permitted or not permitted.**"*

A **business / trade licence** is what recognises you as a lawful commercial actor. It allows you to carry on commercial activity as an influencer, marketer or content creator, issue invoices, operate a business bank account and, where applicable, register for tax and sponsor staff. In legal terms this answers the question whether you are authorised to conduct economic activity in the UAE at all.

A **media licence** is issued to a media institution or organisation (a company or other legal entity) to engage in media activities generally, such as operating a news website, digital media platform or similar service, normally for a one-year renewable term. This primarily addresses media institutions or organisations (companies or other legal entities) that run news platforms or advertising services as media activities and therefore require a media licence (or institutional-level permit) for those activities, usually alongside their underlying trade licence. Article 12(3) similarly deals with licences for smart applications that display foreign media content.

A **media permit** is narrower and more targeted. It is issued to an establishment or natural person to carry out a specific media activity for a defined period, and is used in particular for individual content creators, influencers and advertisers on social media.

Article 12(2) provides that: “*The Council **shall issue permits to the natural person who provides advertising or media content**, whether for or without compensation, on social media and other modern technical means.*” When read together with the Media Law’s broad **definition of “media content”**, which includes written, audio, visual or digital material containing information, opinions, artistic, cultural, social, economic, cinematic or musical productions, or similar humanitarian, promotional or advertising productions, published through media for expression, distribution, marketing, publication or broadcast, for or without compensation, excluding only what has the character of private correspondence, this provision is extremely wide. Interpreted ad litteram, any person who provides advertising or media content on social media falls within the scope of the permit obligation, which on a strict reading would indeed catch anyone, systematically providing media content on social media, not just advertisers.

Furthermore, article 12(4) intensifies this by stating that all electronic and digital media activities are subject to the media content standards stipulated in the Media Law, and Article 12(6) then makes clear that the party responsible for electronic and digital media activity bears responsibility for what is published, whether the activity is permitted or not.

Art. 8 (1) clarifies that “*Media activities include any activity related to the production, transmission, distribution, printing, publishing, broadcasting and sending of media content, whether it is read, audio, visual or digital, and making it available to the public through the media outlets, whether these activities are for or without compensation*”.

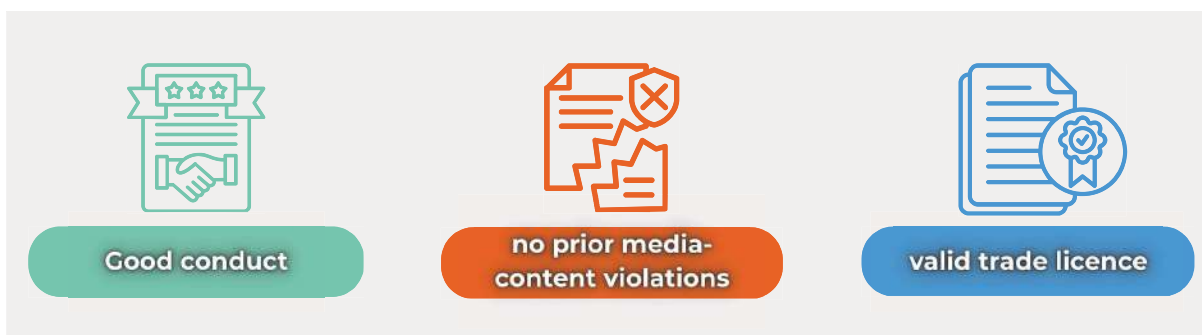
Under Article 8 and the definitions, “**media activities**” means any activity related to the production, transmission, distribution, printing, publishing or broadcasting of media content and making it available to the public, whether for or without compensation. Electronic and digital media activities are then listed as one category within this broader list, alongside broadcasting, newspapers, films, book fairs and photography. Media content itself is defined very widely and is not limited to professional media companies.

Taken together, the strict legal interpretation leads to two big **conclusions**: first, that everyone who publishes media content online in a way that fits the statutory definition is within the “electronic and digital media activities” field and therefore must comply with the content standards and hold a media permit. Second, that liability for unlawful content exists regardless of whether a licence or permit has been obtained.

However, when you look at how the **UAE Media Council** is actually implementing this framework, a different emphasis emerges. The Council has created a specific “**permit for an individual to provide advertising or media content in social media and other modern technical means**,” but the detailed public guidance around the Advertiser Permit and its guide clearly targets people who produce advertising content, meaning promotion of products, services or brands, with or without compensation, from within the UAE.

According to the UAE Media Council official website information:

- **citizens and residents** aged 18 or above (with possible exceptions at the Council's discretion) can obtain the permit if they have:



For citizens and residents, the Advertiser Permit is issued for **one year, renewable**, and is currently **free of charge** for three years as a support measure for content creators.

- **visitors** can also obtain a “Visiting Advertiser Permit” provided they are registered through a Council-approved advertising or talent-management agency operating in the UAE.

Visiting Advertiser Permit is valid **for up to three months** and may be **extended once** for a similar period. UAE Media Council reiterates that permit holders must comply with media content standards, verify the authenticity of advertisers, display their permit number on their accounts, publish ads only through accounts registered with the Council and obtain any additional approvals required under applicable laws before posting specific advertisements.

The same council guidance sets out **explicit exemptions**:

- individual promoting a product or service belonging to themselves or a company they own via their personal account.
- Individuals under 18 years old who produce educational, sports, cultural, or awareness content, provided the activity complies with age classification rules.

All of this indicates that the Council is not trying in practice to require a permit from literally everyone who posts media content online. Instead, **the permit obligation is being operationalised mainly for natural persons who engage in advertising and promotional activity, even though, in theory, the Law's definition of media content would allow a much broader application.**

IV. TRADE LICENCE AND TAX REGISTRATION

The **necessity of a trade licence** does not come clearly and directly from the media law, it is inferred to by Art. 7 of the Federal Decree-Law No. 55 of 2023 states *"The license or permit issued by the Council or the Competent Authority does not substitute for obtaining the necessary permits or approvals from the Concerned Authorities"*, which indicates that media authorisations are additional to, and do not replace, other regulatory requirements.

By Concerned Authorities the law defines *"Any federal or local government entity, other than the Competent Authority, from which the institutions, establishments or persons are required, before practicing the media activity, to obtain the necessary licenses and approvals in accordance with the legislation in force in the State."*

Corroborating the above with the provisions of Federal Decree Law No. (37) Of 2021 Concerning The Commercial Register, specifically:

Art. 2 *"The provisions hereof shall apply to all those who practice any economic activity in the State (...)"*

The definition of economic activities which includes *"commercial, industrial, tourist, media and other economic activities licensed in the State."*

Art. 5 *"The persons who are subject to this decree law shall submit the application for registration in the Commercial Register to the competent authority (...)"*

Art. 37 (4) *"No natural or legal person may only practice any economic activity when the data thereof is entered in the Commercial Register."*

Definition of the Competent Authority *"The local governmental entity and the free zones authorities that are vested with the authority for issuing business licenses, including commercial, industrial, tourist, media and other economic activities licensed in the State"*

Read together, these provisions support the interpretation that, at federal level, entry in the Commercial Register is a legal precondition for practising any economic activity, and that this registration process is inherently linked to satisfying the competent authority's business-licensing requirements.

In this sense, **the need for a trade or business licence for media or influencer activity is not created by the Media Law itself but arises from the interaction between the Media Law, which recognises that other licences may be required, and the Commercial Register regime**, which conditions the lawful practice of economic activity on being registered and licensed by the competent authority.

A business or trade licence is generally required where an influencer enters into regular paid collaborations, sponsorships or brand deals, promotes products or services for a fee or in exchange for benefits, manages campaigns for others, or operates an influencer agency or content-creation service as an ongoing activity.

As we stated above in the first chapter, it is also required in Abu Dhabi where an influencer is based in the Emirate and provides advertising services on electronic platforms or social media, because from 1 July 2024 the Abu Dhabi Department of Economic Development requires both economic establishments and social media influencers engaging in advertising services to .

obtain a licence from ADDED, with fines for non-compliance that can reach AED 10,000 and possible closure for repeat violations.

In addition, **according to the UAE Media Council Guidelines citizens and residents who apply for an Advertiser Permit must already hold a trade licence to practise electronic media from the competent authority**, so any resident who is regularly advertising on social media under that permit regime is expected to have the corresponding economic licence.

You can therefore say that the Media Council's applied practice does not fully mirror the maximum breadth of the Media Law and that, in practice, the direction is to require permits from those who use their accounts as a vehicle for ongoing advertising or commercial promotion, while ordinary users who only post occasional, non-structured recommendations are not being treated in the same way, even though the underlying content-law obligations technically apply to everyone who publishes electronic and digital media content.

Once a trade or business licence is in place, influencers also need to consider **tax registration**, on one hand VAT tax and on the other side the Corporate Tax.

A.VALUE ADDED TAX

According to **art. 13(1) of the Federal Decree-Law No. (8) of 2017** on Value-Added Tax (VAT) *"Every Person who has a Place of Residence in the State or in one of the Applying States shall register for the Tax if:*

- a. The value of the supplies set forth in Article (19) hereunder **exceeds, during the previous (12) twelve-month period, the Mandatory Registration Threshold**; or*
- b. It is expected that the value of the supplies set forth in Article (19) hereunder **will exceed the Mandatory Registration Threshold during the next (30) thirty days.**"*

Pursuant to art. 19 indicated, The Mandatory Registration Threshold and the Voluntary Registration Threshold is resulting of the total value of the following:

- "1. The value of taxable goods and services.*
- 2. The value of relevant goods and relevant services received by the person if not calculated under Clause (1) of this Article.*
- 3. The value of the whole or relevant part of taxable supplies belonging to such person if he acquires, in whole or in part, a business of a person who has made such supplies.*
- 4. The value of taxable supplies made by related parties according to the cases defined by the Executive Regulations of this Decree-Law."*

The **exact amount of the threshold** is stipulated in **Art. 7 of the Cabinet Resolution No. (52) of 2017** Regarding the Executive Regulations of Federal Decree by Law No. (8) of 2017 Regarding Value-Added Tax (VAT), which states that **"The Mandatory Registration Threshold shall be (AED 375,000) three hundred, seventy-five thousand dirhams"**, while **art. 8** of the same Resolutions establishes the **"voluntary registration threshold shall be (AED 187,500) one hundred eighty-seven thousand five hundred dirhams."**

If you meet the conditions previously mentioned, in accordance with art. 3 of the Federal Decree-Law No. (8) of 2017 on Value-Added Tax (VAT) *"the standard rate of the tax to be levied on any supply or importation shall be (5%)"*. In practice, this means that once a person is required, or chooses, to register for VAT, their taxable supplies and imports are generally subject to **VAT at the standard rate of 5 %**, subject to any zero-rated or exempt supplies.

Having clarified the VAT position and the relevant thresholds for mandatory and voluntary registration, it is now appropriate to turn to the Corporate Tax regime and how it applies to both natural and juridical persons.

B. CORPORATE TAX

Art. **51(1) of the Federal Decree by Law No. (47) of 2022** Concerning Corporate and Business Tax imposes the obligation to register for corporate tax on any taxable person:

"1. Any Taxable Person shall register for Corporate Tax with the Authority in the form and manner and within the timeline prescribed by the Authority and obtain a Tax Registration Number, except in circumstances prescribed by the Minister."

In accordance with art. 11 of the same law, the corporate tax shall be imposed on a resident person or non-resident person.

*"3. A Resident Person is any of the following Persons:
(...)*

- c. A natural person who conducts a Business or Business Activity in the State.*
- d. Any other Person as may be determined in a resolution issued by the Cabinet at the suggestion of the Minister.*

4. A Non-Resident Person is a Person who is not considered a Resident Person under Clause (3) of this Article and that:

- a. Has a Permanent Establishment in the State as under Article (14) of this Decree-Law;*
- b. Derives State Sourced Income as under Article (13) of this Decree-Law; or*
- c. Has a nexus in the State as specified in a resolution issued by the Cabinet at the suggestion of the Minister.*

5. A branch in the State of a Person referred to in Clause (3) of this Article, shall be treated as one and the same Taxable Person.

6. The Cabinet shall, upon a suggestion of the Minister and in coordination with the relevant competent authorities, issue a decision specifying the categories of Business or Business Activity conducted by a resident or non-resident natural person that are subject to Corporate Tax under this Decree-Law."

Pursuant to **art. 3 of the Federal Decree by Law No. (47) of 2022 Concerning Corporate and Business Tax:**

"1. Corporate Tax shall be imposed on the Taxable Income at the following rates:

- a. 0% (zero percent) on the portion of the Taxable Income not exceeding the amount specified by virtue of a resolution to be issued by the Cabinet at the suggestion of the Minister.*
- b. 9% (nine percent) on Taxable Income that exceeds the amount specified by virtue of a resolution to be resolution issued by the Cabinet at the suggestion of the Minister.*

2. Corporate Tax shall be imposed on a Qualifying Free Zone Person at the following rates:

- a. 0% (zero percent) on Qualifying Income.*
- b. 9% (nine percent) on Taxable Income that is not Qualifying Income under Article 18 of this Decree-Law and any resolution issued by the Cabinet at the suggestion of the Minister in respect thereof.*

The Cabinet has subsequently determined, through implementing decisions, that the amount referred to for the 0 % band is AED 375,000 of taxable income, so that **taxable income up to AED 375,000 is subject to Corporate Tax at 0 %** and taxable income **exceeding AED 375,000 is subject to Corporate Tax at 9 %**. This rate structure applies subject to any specific reliefs and special regimes, such as those applicable to qualifying free zone persons.

Relevant to the subject is also art. 2 of Cabinet Resolution No. (49) of 2023 Specifying the Categories of Businesses or Business Activities Conducted by a Resident or Non-Resident Natural Person and are Subject to Corporate Tax, which states as follows:

*“For the purposes of Article (11.6) of the Corporate Tax Law, Businesses or Business Activities, conducted by a resident or non-resident **natural person, shall be subject to Corporate Tax only** where the **gross revenue** generated from such businesses or business activities **exceeds AED 1,000,000** (one million United Arab Emirates dirhams) within one calendar year.”*

This provision clarifies when a natural person conducting a business or business activity in the UAE becomes a Taxable Person under the Corporate Tax Law, by reference to their gross revenue in a calendar year.

More clearly, if you are an influencer operating as a natural person with a licence (sole establishment, freelancer permit, influencer licence etc.), you only come into the Corporate Tax net once your **annual turnover** from your influencer business activities in the UAE **exceeds AED 1,000,000 in a calendar year**. Below that turnover, you are out of scope for Corporate Tax on that business income as a natural person. Once your turnover exceeds AED 1,000,000 and you are therefore a Taxable Person, your taxable income (essentially your adjusted profit) is taxed at 0 % on the first AED 375,000 and 9 % on the amount above AED 375,000, in line with Article 3 of the Corporate Tax Law. This framework ensures that smaller natural-person businesses below the AED 1,000,000 revenue threshold are excluded from Corporate Tax, while larger natural-person businesses are taxed on their taxable income in the same way as other taxable persons.

If instead you set up a company (LLC, free zone company, etc.) to carry out the influencer activity, that company is a juridical person and is within the Corporate Tax regime from day one, because there is no AED 1,000,000 “entry” threshold, and the 0 % / 9 % bands apply directly to the company’s taxable income. In other words, the AED 1,000,000 gross revenue condition is a gateway test relevant only for natural persons, not for companies.

Corroborating all the above, the conclusion is that **VAT registration only becomes mandatory once taxable supplies, and relevant imports exceed AED 375,000 in a 12-month period**. A business between AED 187,500 and AED 375,000 may opt to register voluntarily and then must charge 5 % on taxable supplies. Below AED 187,500, there is no option to register and no VAT is charged.

For Corporate Tax, the 0 % and 9 % bands **apply to taxable income**, which is **essentially profit after tax adjustments**, not to turnover and in the case of natural persons conducting a business, they first become subject to the Corporate Tax regime only if their annual business turnover reaches at least AED 1,000,000. Only once that turnover condition is satisfied is their taxable income split into 0 % up to AED 375,000 and 9 % on the excess, while companies as juridical persons apply this split from inception regardless of turnover level.



The key turning point is when what you do on social media stops being occasional personal expression and starts to **qualify as an electronic or digital media activity in the sense of Article 12**, especially when it **involves promotion or advertising on an ongoing basis, for or without compensation**.

Besides the **media permit**, citizens and residents **must also hold a trade licence** to practise electronic media, while visitors must apply through accredited agencies, which in practice captures typical influencer situations such as paid campaigns, affiliate links, promo-code promotions, gifted stays or products with agreed deliverables, pages that systematically promote third-party products or services, and accounts that manage advertising for others.

From a practical standpoint, this means that a “micro-influencer” who regularly receives free meals, products or stays in exchange for content is still likely to be treated as practising an electronic or digital media activity within the scope of Article 12, even if no cash changes hands, because the Law and the Advertiser Permit rules both cover advertising “*for or without compensation*,” and the safer interpretation is that such a pattern requires both a trade licence and, where applicable, the relevant permit.

This could be a lawyer with a trade licence who starts receiving free tickets to conferences in exchange for LinkedIn posts praising the organisers, or a real-estate broker who actively promotes a specific development on Instagram or TikTok, using their personal account but with the clear aim of generating leads and commission for units they are selling. It also covers the food-lover who, after being invited by a restaurant to dine for free, posts polished Reels tagging the venue, showing the menu and urging followers to visit, because at that point they are no longer a purely private customer but someone providing advertising value in exchange for a benefit.

A personal blog or account that only includes occasional, spontaneous mentions of brands without any understanding or benefit is difficult to analyse in practice, but on a strict reading of Article 12, as soon as the blogger publishes advertising or media content for a third party, for or without compensation, they **fall** within the legal definition of electronic and digital media activities covered by the Media Law.

An employee posting about the employer’s products from a personal account is more complex, because the exemption in the Council’s text refers to individuals advertising their own products or their own company, not their employer’s company. Read strictly, repeated promotional posts about an employer’s services from a personal account could **fall** within Article 12(2)’s natural-person permit logic, and there is no explicit published carve-out confirming that this is exempt.

Posts from a company’s own official accounts that promote its own products or services **fall** within the “own products/services” exemption for the Advertiser Permit, so no advertiser permit is required for those posts, although the company **still** must comply with the Media Law and content standards. At the same time posts from the company owner’s personal account that promote that same company’s products or services **fall** within the self-promotion carve-out.

Consider a company in the UAE that designs and manufactures customised food trucks for different brands. During manufacturing, the truck and its structure are owned by the manufacturer, and only once the client accepts the finished work does ownership of the branded truck transfer to the client under the commercial agreement. From a media-law

perspective, though, the key question should not be who owns the physical truck at the moment of posting, but what kind of content the manufacturer publishes about it. If the company posts photos or videos of the finished branded food truck on its own channels simply to showcase its portfolio and promote its own design and fabrication services, this should fall within self-promotion and is expressly exempted from the Advertiser Permit requirement.

If however, the same content or similar posts are framed in a way that promotes the client's brand, products or services, or if the manufacturer starts running joint campaigns, affiliate promotions or cross-promotional posts that go beyond showcasing its own work, then the activity can move into third-party advertising territory, in which case the Advertiser Permit regime and Article 12 licensing logic become relevant because the manufacturer is no longer only marketing its own services but also publishing promotional content for another business.

In conclusion, a **clearer and more workable way to balance regulation** with normal online behaviour would be to **introduce an explicit repeatability or systematic activity condition into the notion of "advertising activity,"** so that only ongoing, organised or commercially oriented promotion is captured. **That kind of threshold would make it easier to distinguish a professional advertising activity that properly falls under Article 12 from ordinary users who occasionally comment on or recommend brands and businesses, without pushing every isolated restaurant or product recommendation into the permit regime.**





Art. 17 of the Media Law sets mandatory media content standards that apply to anyone practising media activity in the UAE, including social-media content creators. According to the legal text, every media actor must:

*"(...) 1. **Respecting the Divine Entity**, Islamic beliefs, monotheistic religions, and other beliefs, and not offending any of them.*

*2. **Respecting the State's governance system**, its symbols and institutions, and the highest interests of the State and society.*

*3. **Respecting the State's orientation and policy** at the internal and international levels.*

*4. **Avoiding** to address to anything that might **harm the State's foreign relations**.*

*5. **Respecting the cultural and civilisational heritage** and national identity of the State.*

*6. **Not** to publish or circulate anything that **harms national unity and social cohesion**.*

*7. **Not** to **raise sectarian, regional, or tribal strife, not to incite violence, hatred, and terrorist acts**, and not to **incite hatred and spread a spirit of discord in society**.*

*8. **Not to offend the prevailing values in society** and observing the requirements of the public interest.*

*9. **Not to offend the legal, economic, judicial and security system** in the State.*

*10. **Respecting the rules of privacy** and everything related to the private lives of individuals.*

*11. **Not** to publish or circulate anything that might **incite the commission of crimes or encourage murder, rape, or the use of drugs or psychotropic substances**.*

*12. **Not** to publish, broadcast, or circulate phrases, pictures, drawings, or opinions that **violate public morals, offend young people, or call for embracing or promoting subversive ideas**.*

*13. **Not** to **publish, broadcast, or circulate false news**, forged papers, or those incorrectly attributed to entities or persons.*

*14. **Not** to publish, broadcast or circulate anything that might **harm the national currency** or the economic situation in the State.*

*15. **Not** to **spread rumours and misleading news**.*

16. Any other standards determined by the Executive Regulation of this Law by Decree."

As we can see, point 16 confirms that the media standards are supplemented by the Executive Regulation (Cabinet Resolution No. 68 of 2024), in particular Article 28, which builds on Article 17 of the Law by adding further content standards that media actors must observe. It requires, in particular:

“1. Not to glorify groups with destructive political, ethnic, economic, ideological, or social tendencies that are adverse to the UAE or that serve their own interests.

2. Select appropriate persons when hosting them or accepting their call-ins in the media.

3. The content of the advertisement shall respect the culture, identity, and values of the UAE

4. Take into account the Age Rating System of artistic works approved by the UAE Media Council.

5. Respect children rights in accordance with the legislation applicable within the UAE.”

These are, in essence, the baseline rules that everyone must respect when publishing content online. If, after reading them, you feel that some are very broad or are unsure what specific types of content might fall within their scope, that reaction is understandable, because many of these standards are indeed framed in very general terms.



According to the **Media Council's guide**, advertisements must comply with four (4) specific conditions, namely:

1. "Advertisement must be clear and unambiguous.

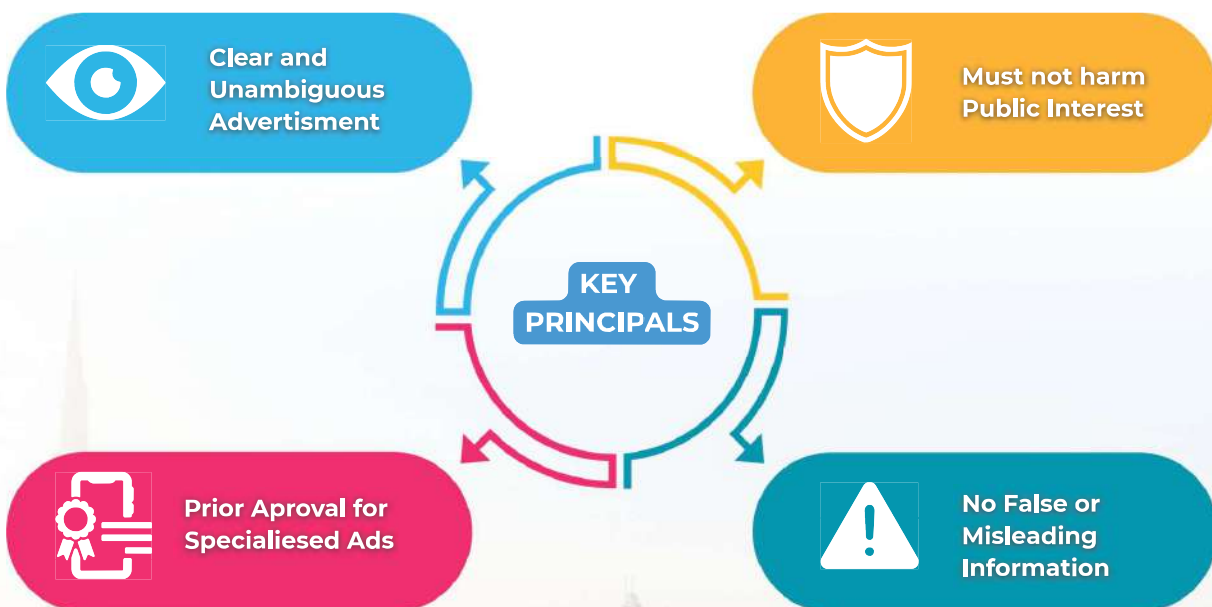
2. Advertisements must not harm the public interest, directly or indirectly;

3. Prior approval must be obtained for specialized ads (e.g. real estate healthcare, finance, education, food, or others as determined by the Council);

4. No false or misleading product information may be published. "

These conditions operate as **additional requirements on top of the media content standards** outlined above. They do not replace the general standards, but rather complement them and must be complied with cumulatively by any advertiser.

Point 3, in particular, provides that certain specialised sectors require prior approval from the competent regulator before an advertisement may be published. The guide deliberately keeps this list open, "or others as determined by the Council", which means that for any specialised field the advertiser must verify whether a separate regulatory clearance is needed, in addition to satisfying this condition. In practice this will typically entail seeking approval from the Central Bank or the relevant financial supervisor (such as the SCA[1], DFSA[2] or FSRA[3]) for finance, investment or banking products, from the competent education authority (for example the Ministry of Education, KHDA[4] or ADEK[5]) for education-related advertising, from the health authority (DOH[6], MOHAP[7] and similar bodies) for healthcare or medical services, and from the relevant food safety or municipal authorities for food-related advertisements where such prior approval is mandated.



[1] Securities and Commodities Authority

[2] Dubai Financial Services Authority

[3] Financial Services Regulatory Authority

[4] Knowledge and Human Development Authority

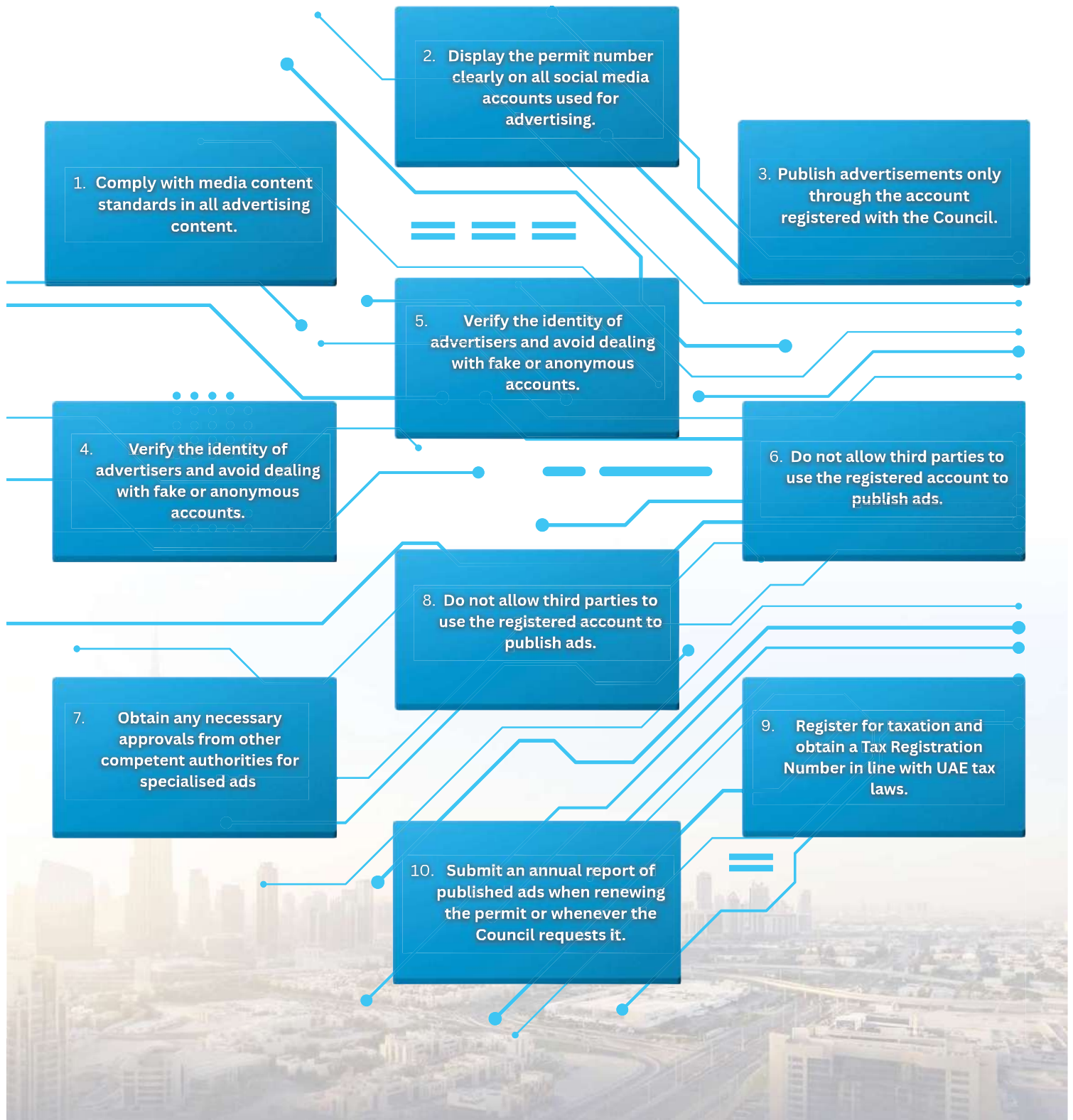
[5] Dubai Health Authority

[6] Ministry of Health and Prevention

[7] Ministry of Health and Prevention

VIII. PERMIT HOLDER OBLIGATIONS

The guide also sets out a series of **eight (8) obligations** that the permit holder must comply with once licensed:



As the online environment becomes increasingly regulated, it is expected that individuals who fail to comply with these changes will face the legal consequences of their actions. Sanctions applicable in the online context can be categorized into three main layers: those stipulated under the Media Law and its Executive Regulations, the specific penalties set out under the Cybercrime Law, and lastly, the sanctions arising from tax-related violations.

A. MEDIA LAW AND THE EXECUTIVE REGULATIONS

The Media Law provides a specific list of **administrative sanctions** that can be imposed on persons, establishments or media institutions that commit violations, and these are:

"1. Persons, establishments or media institutions, or those in charge of them, who commit violations shall be subject to one or more of the following administrative sanctions:

*A. **Warning.***

*B. An administrative **fine** not be less than **one thousand** (1,000) AED and not exceeding **one million** (1,000,000) AED. The administrative fine shall be **doubled when the violation is repeated**, provided that it shall not exceed two million (2,000,000) AED.*

*C. The **administrative closure** of violating establishments and media institutions for a period not exceeding **six (6) months**, subject to renewal. Unlicensed institutions may be permanently closed without prejudice to the rights of bona fide third parties.*

*D. **Cancellation of licences, permits and approvals** issued to persons, establishments or media institutions.*

2. It is permissible to obligate the violator to pay the expenses and costs of removing and remedying the damages resulting from the violation in the event that he does not remove or remedy it.

3. The imposition of the administrative penalties referred to in Clause (1) of this Article shall not prejudice the penalties or sanctions stipulated in other legislation."

The first two administrative sanctions in **Article 23**, namely the warning and the fine, can be imposed for a wide range of breaches of the Media Law, including operating a media activity without the required licence or permit and violating the media content standards described in Article 17 and the related executive and regulatory decisions.

The third sanction covers both the suspension of activities for up to six months for the establishment that has violated the law and the permanent closure of institutions that operate without a licence, with the term institutions used here in the defined sense of media institutions according to Article 1 of the Media Law, meaning legal persons licensed exclusively to engage in media activities, rather than all companies in general. As a result, this measure targets unlicensed media institutions that should have obtained a media licence but did not, which allows their permanent closure without prejudice to the rights of bona fide third parties who may have dealings with them.

The final administrative sanction listed in Article 23 is the cancellation of licences, permits, and approvals, which is the harshest measure from a regulatory-status perspective because it removes the existing authorisation to practise the media activity.

These last two sanctions, when read together with Article 5 of the Media Law examined in Chapter III, which requires that an applicant must not previously have had a licence or permit suspended or cancelled (or a related establishment closed) unless the underlying reasons have been removed, significantly restrict future relicensing. **Once such a sanction has been imposed and the underlying reasons remain unremedied, the applicant is barred from obtaining a new permit**, only upon removal of those reasons can the licensing bar be lifted.

It is also worth highlighting that Article 23 expressly allows the authority to impose one or more of these administrative sanctions, so they are **designed as alternative and cumulative measures**, giving the competent authority discretion to combine them and sanction a person or entity with more than one sanction for the same violation where the circumstances justify it, within the limits set by the Decree-Law and the Cabinet Resolution on violations and penalties.

Furthermore, the authority may obligate the violator to pay the expenses and costs of removing and remedying the violation *"in the event that he does not remove or remedy it."* This means the primary expectation is that the violator removes or remedies the violation themselves when required to do so, and only if they fail to do that can the authority step in, arrange the removal or remediation, and then charge the violator the associated costs.

Lastly, these administrative penalties do not prevent the investigation and imposition of other sanctions under different applicable laws or regulations.

Besides the administrative penalties mentioned above, Cabinet Resolution no. 68 Regarding the Executive Regulation for Federal Decree by Law Regulating Media, sets out in detail the **circumstances in which a permit may be cancelled**, in particular:

"Art. 14. The Permit shall be cancelled in any of the following cases:

- 1. If the Permit Holder makes **any unauthorised modifications to the content approved by the Council or the Competent Authority.***
- 2. If a **final administrative resolution is issued to cancel the permit due to non-compliance with media content standards** as stipulated in the Decree by Law and this Resolution, and in accordance with the administrative violations and penalties list.*
- 3. Any other cases determined by the Council or the Competent Authority, as applicable."*

The **Cabinet Decision No. 42 of 2025** maps the procedure for applying the sanctions and details the schedules of violations and administrative penalties for breaches of Media Law No. 55 of 2023 and its implementing regulations. It covers, inter alia, content that infringes media content standards relating to reputation, privacy, public morals and foreign relations, and provides for fines ranging from AED 5,000 to AED 1,000,000, as well as measures such as warnings, suspensions and licence revocation.

Art. 3 of the Decision establishes a **one-year recurrence period**, during which the Council may **double the administrative fine** if the same **violation is repeated**. A specialised Committee for Violations of the Media Content Standards, composed of no fewer than three and no more than seven members with expertise in the media field, is responsible for issuing decisions imposing such penalties. The specific violations and corresponding fines are set out in the tables below.

Violations Related to Exercise of Media Activities

1	Practising media activity without licence/permit from Council/Authority	AED 10,000; adjust status within 30 days	AED 40,000; administrative closure until adjustment
2	Practising a media activity without licence/permit (second listed case)	AED 5,000; adjust status within 30 days	AED 16,000; administrative closure until adjustment
3	Non-renewal of licence after 30 days from expiry	AED 150/day, capped at AED 3,000	-
4	Waiver/lease of licence, partner change or data amendment without approval	AED 20,000; adjust within 30 days or licence cancelled	-
5	Providing inaccurate/false/misleading info for licence/permit	AED 5,000; doubled on recidivism	Double fine on recurrence
6	Organising/establishing book fair without permit	AED 40,000; doubled on recidivism	Double fine on recurrence
7	Printing/sharing/publishing media content without permit	AED 20,000; doubled on recidivism	Double fine on recurrence
8	Amending approved media content without prior approval	AED 20,000; doubled on recidivism	Double fine on recurrence
9	Working as foreign correspondent without licence/permit	Written warning (up to 3 warnings)	AED 1,000 on recidivism
10	Failure to update establishment data/changes	AED 10,000; adjust within 30 days; doubled if not adjusted	Double fine if not adjusted
11	Providing media/advertising content via social media without permit	1st: warning; 2nd: AED 20,000; 3rd: AED 50,000	Doubled after third offence
12	Continuing such content after permit expiry	1st: AED 10,000; 2nd: AED 20,000	Double fine on further recidivism
13	Breach of Chairman's Decision 9/2024 on individual content authorisation	1st: warning; 2nd: AED 10,000	-
14	Displaying advertisement without approval or required conditions	AED 10,000; doubled on recidivism	Double fine on recurrence
15	Breach of advertisement conditions in Article 33 of Implementing Regulation	1st: AED 20,000; 2nd: AED 50,000	Doubled after further recidivism
16	Hindering law-enforcement officer or refusing to cooperate	AED 15,000	-

Higher-Order State/Religion Interests — Penalty Schedule

		1 st Class	2 nd Degree	3 rd Degree	4 th Degree
1	Disrespecting Divine Entity, Islamic beliefs, heavenly religions or other beliefs, or abusing any of them	100,000	200,000	400,000	1,000,000
2	Disrespecting State regime, symbols, government institutions, supreme interests of State/community	50,000	100,000	200,000	500,000
3	Not respecting State orientation and policy domestically or internationally	50,000	100,000	250,000	500,000
4	Actions that may harm State foreign relations	30,000	60,000	125,000	250,000
5	Content offensive to national unity and social cohesion	30,000	60,000	125,000	250,000
6	Inciting sectarian/regional/tribal conflict, violence, hatred, terrorism, or social discord	100,000	150,000	300,000	500,000
7	Offending legal, economic, judicial or security system	30,000	60,000	125,000	250,000
8	Glorifying destructive groups with political/ethnic/economic/ideological/social tendencies against the State	50,000	150,000		500,000



250,000

Content Standards Violations – Penalty Schedule Community Values, Public Order, Morality

		1 st Class	2 nd Degree	3 rd Degree	4 th Degree
9	Not respecting culture, civilizational heritage, or national identity	25,000	50,000	100,000	150,000
10	Offending community values or disregarding public interest	20,000	40,000	60,000	100,000
11	Not respecting privacy and private life	20,000	40,000	80,000	100,000
12	Inciting crimes or encouraging killing, rape, narcotics or psychotropic substances	30,000	60,000	80,000	150,000
13	Content offending national currency or economic status of the State	20,000	50,000	100,000	150,000
14	Obscene or corrupting content, or promoting destructive thoughts	25,000	50,000	75,000	100,000
15	Publishing/broadcasting/circulating fake news or falsified papers attributed incorrectly	10,000	20,000	50,000	100,000
16	Publishing rumours and fake news	10,000	20,000	40,000	80,000
17	Not selecting appropriate persons to host/appear or intervene in media	5,000	10,000	20,000	50,000
18	Not respecting culture, identity, and values of State in advertisement content	20,000	40,000	80,000	100,000
19	Not observing age classification of artistic works approved by the Council	5,000	10,000	20,000	50,000
20	Not respecting children's rights under applicable UAE legislation	5,000	10,000	20,000	50,000

B. CYBERCRIME LAW

Beyond the sanctions provided under the special media legislation, there are additional sanctions that are relevant to analyse, particularly since the application of one does not exclude the others pursuant to Article 23(3). The most relevant, given the online nature of the activity, arise under Federal Decree-Law No. 34 of 2021 on Countering Rumours and Cybercrimes, we shall analyse the most relevant ones for an influencer, in particular:

a). Art. 19. Dissemination of Data or Information Not Compliant with Media Content Standards

*“Everyone responsible for managing a **website** or an **electronic account** that has posted on any of it any content, data or information that **does not comply with the media content standards** issued by the authorities concerned shall be punished with imprisonment for not more than one year and/ or a fine of not less than (AED 30,000) thirty thousand dirhams or more than (AED 300,000) three hundred thousand dirhams.”*

This is the sanction for not complying with the Media Content Standards reminded at chapter VI from the Federal Law 55/2023. The legal provisions create an enforcement bridge between media regulation and criminal law.

b). Art. 43. Insult and Slander

*“Everyone **insults** another person or **attributes to him an event that may render him subject to punishment or contempt by others**, by using information network, information technology method or information system shall be sentenced to detention and/or to pay fine of not less than (250,000) two hundred fifty thousand Dirhams and not more than (500,000) five hundred thousand Dirhams. If either of the acts set out in the first paragraph of this Article occurs against a public servant or public service incumbent because or due to the performance of his job, this shall be deemed aggravating circumstances of the crime.”*

There are two cumulative conditions that must be satisfied for this provision to apply. First, the act must be committed through the use of an information network, IT means, or an information system. Second, it must consist in insulting a person or attributing to that person an event that would expose him or her to punishment or to contempt on the part of third parties.

The two ways of commission by which this offence can be committed are:

- a). insulting a person;
- b). attributing to a person an event that may render him subject to punishment or contempt by others.

 The first, and arguably most significant, observation is that **the information disclosed may be true and yet still trigger criminal liability** under this provision. Unlike defamation regimes in some other jurisdictions, this text does not require the disputed information to be false. Even where the allegation is factually accurate, if its disclosure places the person at risk of punishment or subjects him or her to public contempt, the conduct remains criminalised by law.

The legal text also establishes an aggravated circumstance where the victim is a public official or a person entrusted with a public service, if the act is committed during, or in connection with, the performance of his or her duties.

c) Art. 44 Disclosure of Secrets and Privacy Breach

*“Everyone uses information network, electronic information system or information technology method, for **purpose of breaching the privacy of a person or private or family life of individuals without consent**, in other than the cases legally permitted, by either of the following ways, shall be sentenced to detention for a period of not less than (6) six months and/or to pay fine of not less than (150,000) one hundred fifty thousand Dirhams and not more than (500,000) five hundred thousand Dirhams:*

- 1. Eavesdropping, interception, recording, communication, transmission or disclosure of conversations, communications or audio or video materials.*
- 2. Taking photographs of others at any public or private place or preparing, communicating, exposing, copying or keeping electronic images thereof.*
- 3. Spreading news, electronic images, photographs, footages, comments, data or information, even if true and correct, to harm such person.*
- 4. Taking, communication or publication of photographs of the casualties, dead persons or victims of accidents or disasters without permission or consent of the concerned persons.*
- 5. Tracking, detecting, disclosing, exposing, copying or keeping data of geographical sites of third parties.*

Everyone uses electronic information system or information technology method to make any alteration or processing of a recording, image or footage for purpose of defamation or abuse of another person shall be sentenced to detention for a period of not less than one year and/or to pay fine of not less than (250,000) two hundred fifty thousand Dirhams and not more than (500,000) five hundred thousand Dirhams.”

First, we need to identify the **means/instruments** by which this crime can be committed, as defined by the Cybercrime Law:

“Electronic Information System: *Information program or set of information programs prepared for processing, management or storage of electronic information that executes instructions or orders by information technology methods, including applications and the alike.*

Information Technology Method: *Any magnetic, optical, electrochemical electronic or any other tool used to process electronic data and to execute logical and arithmetic operations or storage functions, including any directly or indirectly connecting or linking method that allows this method to store electronic information or communicate them to others.*

Information Network: *Connection between two groups or more of information programs and information technology methods that allow the users to access and exchange the information.”*

These definitions capture the technical environment of the offence (devices, systems and networks) and operate as the means/instruments required for Article 44 to apply.

Secondly, we need to analyse the ways of commission of the invasion of privacy using the above means. These are the positive acts that form the material element of the offence and are crucial to understand:

1. Eavesdropping, interception, recording, communication, transmission or disclosure of conversations, communications or audio or video materials.

This covers listening in on or capturing private communications and then transmitting or disclosing them using any information system, device or network.



2. Taking photographs of others at any public or private place or preparing, communicating, exposing, copying or keeping electronic images thereof.

It is important to note that the **law does not distinguish between public and private places**: even in public spaces, taking and retaining or circulating identifiable images of others without consent may trigger Article 44 if it amounts to an invasion of privacy.

3. Spreading news, electronic images, photographs, footages, comments, data or information, even if true and correct, to harm such person.

As with the offence of insult/defamation under Article 43, the fact that the information is true does not exclude liability, what matters is the intention to cause harm to the person's reputation or private/family life.

4. Taking, communication or publication of photographs of the casualties, dead persons or victims of accidents or disasters without permission or consent of the concerned persons.

This provision is particularly relevant during accidents and disasters, when the instinct is to record and share images on social media. Recording or sharing images of injured or deceased persons, or identifiable victims, without the consent of their family or other concerned parties constitutes a serious breach of privacy and dignity and is expressly criminalised.

The wording refers to the "*concerned persons*", which in practice is understood as relatives or those legally entitled to give consent on behalf of the victim or deceased, rather than the deceased person themselves.

5. Tracking, detecting, disclosing, exposing, copying or keeping data of geographical sites of third parties.

This covers the use of location data (for example, via GPS, apps, or device tracking) to monitor, store, or disclose the movements or whereabouts of another person without consent and outside legally permitted cases, again using the technical means described above.

d) Article 45 - Disclosure of Confidential Information Ex Officio

"Everyone **discloses confidential information accessed ex officio, or due to his profession or craft, by using information technology method, without being authorized** to reveal the same, or without permission of the party concerned with the secret to disclose or use such information, shall be sentenced to **detention** for a period of **not less than (6) six months** and/or to pay **fine** of not less than (200,000) two hundred thousand Dirhams and not more than (1,000,000) one million Dirhams.

If the culprit exploits the information for benefit of himself or of another person, this shall be deemed as aggravating circumstances."

The offence must be committed through a device/tool, and without authorisation or consent from the person concerned with the secret.

There are **two ways of commission**: disclosure or use of confidential information obtained by virtue of one's office, work, profession or craft. The express reference to "*craft*" means the scope is not limited to classic regulated professions (such as doctors or lawyers bound by professional secrecy), but extends to any activity through which a person gains access to confidential information in the course of their work. For example, a content creator or influencer who, in their capacity as a brand ambassador or media partner, receives confidential information and then discloses it publicly or exploits it for their own benefit could fall within the ambit of Article 45.

The provision also establishes an aggravated circumstance where the disclosure or use of confidential information is carried out for the person's own benefit or gain.

e) Article 48 - Consumer Misleading Advertisement or Promotion

"Everyone commits either of the following acts through the information network or information technology method shall be sentenced to detention and/or to pay fine of not less than (20,000) twenty thousand Dirhams and not more than (500,000) five hundred thousand Dirhams:

1. **Promotion of goods or services through misleading advertisement or misstatements.**
2. **Advertisement, promotion, mediation or dealing in any form or encouraging the dealing in a virtual currency, crypto currency, stored value unit or any payments unit not officially recognized in the state or without license of the competent body."**

The offence must be committed through a device or network, as analysed above.

The material element consists of two ways of commission via these means:

1. promoting goods or services through misleading advertisements or misstatements that may deceive consumers regarding essential aspects such as price, quality, characteristics or guarantees.
2. advertising, promoting, mediating, dealing in any form, or encouraging dealing in virtual currencies, cryptocurrencies, stored value units or payment units that are either not officially recognised in the UAE or are offered without a licence from the competent authority, with the offence being complete once such digital promotion or encouragement occurs, regardless of whether any transaction actually takes place.

f) Art. 52 - Spreading Rumors and Fake News

*"1. Everyone uses the information network or an information technology method to **divulge, publish, re-publish, circulate or re circulate fake news or data, or false, malicious, misleading or incorrect reports or rumors** that **contravene the officially announced news, or transmit any provocative promotions that arouse or provoke the public opinion, disturbs the public peace, intimidate the people or harm the public interest, the national economy, the public order or the public health** shall be sentenced to detention for a period of not less than one year and to pay fine of not less than (100,000) one hundred thousand Dirhams.*

2. The penalty shall be detention for a period of not less than (2) two years and payment of fine of not less than (200,000) two hundred thousand Dirhams, if any of the actions set out in Clause (1) of this Article arouses or provokes the public opinion against an authority or institution of the state, or if committed at time of epidemics, crises, emergency or disasters."

The offence must be committed through a device / tool or a network, as analysed before, which are used to publish, share or forward content. The legislative purpose is to protect the public interest in information integrity and social stability by targeting harmful online dissemination, rather than purely offline speech.

The material element consists of using these digital means to divulge, publish, re-publish, circulate or recirculate fake news or data, or false, malicious, misleading or incorrect reports or rumours that contradict officially announced news, or to transmit provocative content capable of stirring public opinion, disturbing public peace, intimidating people or harming the public interest, national economy, public order or public health.

The offence is **aggravated**, with higher minimum penalties, where such **conduct specifically incites or turns public opinion against a state authority or institution**, or is **committed during periods of epidemics, crises, emergencies or disasters**, situations in which protecting the public interest and preventing panic or institutional destabilisation is considered particularly critical.

g) Article 53 - Publication and Abstention from Removal of Illegal Content

"Everyone uses a website or an electronic account in the commission of any of the following acts shall be sentenced to pay fine of not less than (300,000) three hundred thousand Dirhams and not more than (10,000,000) ten million Dirhams:

- 1. Stores, makes available or publishes illegal content and fails to remove or block access to such content** during the period specified in the issued orders set out in this Decree-Law.
- 2. Abstains from compliance with one of the issued orders** described in this Decree-Law, in whole or in part, without accepted excuse."

First, it is important to clarify the definition of "illegal content" under the Cybercrime Law.

"Illegal Content: *The content whose subject constitutes one of the crimes punishable by law, or whose publication, circulation or recirculation inside the UAE would compromise the UAE's security, sovereignty or any of its interests, the public health, or public peace assurance, or the friendly relations between the UAE and other countries, or would affect the results of elections of members of the Federal National Council (FNC) or of the Consultative Councils of the emirates of UAE, or would incite hostility and hatred among different groups of persons, or would decrease the public's confidence in any of the government authorities' or entities' performance of any duty or task or exercise of any powers."*

Because of the definition given, the scope of "illegal content" is very broad and vague, particularly where the subject matter might compromise the UAE's security, sovereignty, or any of its interests. The expression "any of its interests" leaves substantial room for subjective interpretation.

Since "illegal content" is defined very broadly and leaves significant room for interpretation, Article 53 of the Cybercrime Law is structured in such a way that the specific Article 53 sanction (AED 300,000–10,000,000 fine) applies only where **two cumulative conditions** are met:

- (i) the person has stored, made available or published content that the competent authority classifies as "illegal content"; and
- (ii) after receiving an order (writ of correction/removal) to remove or block that content, the person fails or refuses to comply within the specified period, without acceptable excuse.

Thus, while the notion of “*illegal content*” remains broad and partly subjective, particularly around content deemed harmful to state interests or public confidence, Article 53 sanction is structured so that the heavy fine arises only upon non-compliance with an official removal or blocking order. In that sense the content publisher retains a degree of ex-post control over exposure to Article 53 specifically: if they comply within the prescribed period and can justify any delay, they should not incur liability under this article even though the content may still be actionable under other provisions.

h) Article 55 - Soliciting Gift for Publication of Illegal Content or Fake Data

*“Everyone **solicits, accepts, takes or promises**, directly or indirectly, **tangible or intangible gift or benefit in or outside the state against the publication or re-publication of illegal content or any fake data in the state** by using an information technology method shall be sentenced to provisional imprisonment and to pay fine of not more than (2,000,000) two million Dirhams. The gained tangible gift or benefit shall be confiscated or a fine equivalent to the value of the solicited, offered or accepted gift, if cannot be seized, shall be paid. Everyone manages or supervises an abusive electronic account or website or hires or buys an advertising space therein shall be subject to the same penalty. The competent bodies may consider the website or electronic account abusive, if the publication of fake data or illegal content is repeated.”*

The offence must be committed through a device/tool, as analysed before. The article protects the integrity of the information space and the public interest by criminalising the commercialisation and monetisation of illegal content and fake data, as well as the operation or financing of abusive accounts or websites that systematically disseminate such content.

The core conduct is soliciting, accepting, taking or promising, directly or indirectly, any tangible or intangible benefit, in or outside the UAE, in return for publishing or republishing illegal content or fake data.

The same provision applies to those who manage or supervise an abusive electronic account or website, or who rent or purchase advertising space on it, where the account or site is considered abusive because it repeatedly publishes fake data or illegal content.

Lastly, the provision also provides a supplementary criminal sanction in the form of confiscation of any tangible benefit obtained, or, where confiscation is not possible, the imposition of a fine equal to its value, ensuring that the offender is deprived of any economic advantage derived from the offence.



C. TAX SANCTIONS

The last sanctions that could become incident are the tax sanctions regulated by **Federal Law No. (28) of 2022 Concerning Tax Procedures, corroborated with Cabinet Decision No. (40) of 2017 on the Administrative Penalties for Violation of Tax Laws in the UAE** (as amended, including by Cabinet Decision No. 49 of 2021).

A first relevant sanction is an administrative one for failure to register for tax. Pursuant to Article 24 of Federal Decree by Law No. (28) of 2022 Concerning Tax Procedures, “FTA[1] shall issue an assessment of the administrative fines and inform the person of same within (5) five business days in respect of any of the following violations: (...) c). The taxable person **fails to submit the registration application within the time limit specified in the tax law.**” This provision operates in conjunction with the penalty schedule annexed to Cabinet Decision No. (40) of 2017, which sets the actual amount of the administrative fine for late or non-registration.

Last category of exposure arises at the level of **tax offences**. Article 25 of Federal Law No. (28) of 2022 provides that:

“1. The penalties set forth herein shall not prejudice to any severer penalty stipulated in any other law.

2. A prison sentence and/or a fine not less than the evaded Tax amount and not more than (3) three times the amount of evaded Tax shall be inflicted on any Person committed the Tax Evasion by one of the following act:

- a. Deliberately **refrains from paying any Payable Tax**;*
- b. Deliberately **reduces the actual value of its business or revenues** or does not include its associates business in order not to reach the required registration limit, Tax rate or other Tax threshold, as specified in the Tax Law;*
- c. Deliberately levies or collects amounts as a Tax without being registered;*
- d. Deliberately **reduces the Tax due or engages, in any manner, in the Tax Evasion**;*
- e. Deliberately performs or fails to perform any other act that would constitute a Tax Evasion under this Decree-Law or the Tax Law. “*

Accordingly, **simple late or non-registration triggers an administrative fine**, whereas **deliberate conduct to avoid registration or payment, or to mislead the FTA, can amount to tax evasion** under Article 25 and attract significantly more severe criminal sanctions.



X.EXTRAORDINARY CIRCUMSTANCES

During extraordinary circumstances such as wars, pandemics, natural disasters or public emergencies, the legal risks for content creators are significantly amplified. Misinformation spreads faster, emotions run high, and the authorities are more vigilant in enforcing cybercrime and media laws.

A. War & Armed Conflict

Publishing unverified reports, casualty figures or military movements without authorisation may constitute spreading false news or endangering national security under the Cybercrime Law.

B. Pandemics & Health Crises

Spreading unverified health claims, fake cures or panic-inducing misinformation during a public health emergency is expressly criminalised and may attract aggravated penalties.

C. Natural Disasters

Sharing images of victims, casualties or disaster scenes without consent of concerned persons violates Article 44 of the Cybercrime Law, even if done with good intentions.

D. Public Emergencies

The UAE Constitution allows the declaration of martial law by decree in cases of emergency, which can entail stricter exceptional measures, all as defined in the relevant constitutional and legislative provisions.



Essential Guideline in Handling Media Content in Extraordinary Circumstances



Avoid Unofficial Content: Refrain from filming, recording, posting, reposting or circulating any visual or audio materials, information, media content or misleading rumours issued by unofficial sources.



Adopt a Responsible Online Behaviour: Use social media platforms and digital channels solely to publish and share verified information issued by official authorities and institutions in the UAE. Refrain from posting or circulating any content that includes incitement, abuse, unverified information, or any material that may harm the public interest or violate the privacy of individuals or official entities



Rely exclusively on official sources for updates, and share information only if it originates from these sources, such as:



@uae.gov
The UAE Government
Media Office



@mofauae
Ministry of Foreign
Affairs



@wamnews
Emirates News
Agency (WAM)



@modgovae
Ministry of
Defence



@moiuae
Ministry of Interior



@ncemaue
National Emergency
Crisis and Disasters
Management Authority



@gcauae
UAE General Civil
Aviation Authority



@admediaoffice
Abu Dhabi
Media Office



@dubaimediaoffice
Dubai Media
Office



@sharjahmedia
Sharjah Media
Office



@ajmanmedia
Ajman Media
Office



@rakmediaoffice
Ras Al Khaimah
Media Office



@fujairah_media_office
Fujairah Media
Office

A structured mitigation framework helps any content creator reduce legal and regulatory risk while still operating an active online presence. The following set of practical measures can be integrated into internal policies or day to day workflows and adapted to the size and sophistication of the operation.



1. Permit and licensing compliance

First, verify whether the creator's activities fall within the scope of the relevant media or advertiser permit requirements and confirm that all required permits are valid and up to date. Where content is monetised, ensure that all paid promotions, sponsorships and advertisements comply with the applicable advertising disclosure rules and with any internal review or approval process.



2. Pre-publication content standards checklist

Implement a repeatable pre-publication checklist. Check whether the content risks harming public interest, foreign relations, public morals, privacy, reputation or other protected interests. Assess if it refers, directly or indirectly, to identifiable persons, entities or states in a way that could be viewed as insulting or defamatory. Confirm that derogatory terms, slurs and personal attacks have been removed. Verify that there is no element that could be interpreted as hate speech, incitement, discrimination or hostility towards individuals or groups. Ensure that factual content is properly sourced and clearly distinguished from opinion or commentary. Avoid using rumours, unverified inside information, manipulated media or deepfakes.



3. Source governance and corrections

Rely primarily on reputable and verifiable sources, with a preference for official statements and established publications. Maintain a simple corrections protocol that requires prompt correction or removal of content found to be inaccurate or misleading. Keep an internal record of key sources, such as links, screenshots and notes, to demonstrate good faith diligence if needed.



4. Comment moderation and community rules

Configure comment settings to block slurs, hate speech, incitement and clearly unlawful content. Remove or hide third party comments that are likely to breach applicable content standards in order to reduce exposure arising from facilitating their dissemination. Publish clear community guidelines that explain what is not allowed in comments and apply these guidelines consistently.



5. Tone and framing

Prefer an analytical, documentary or educational tone rather than a provocative or inflammatory style. Avoid language that appears to encourage threats, harassment, self-harm, violence or other unlawful or harmful behaviour. Steer away from personalised attacks and focus instead on ideas, products, services or verifiable facts.



6. Disclaimers

Maintain a standing disclaimer on the relevant profiles or channels. State that the content represents personal views and commentary only. Clarify that information is based on publicly available sources as of the date of publication. Specify that the content does not represent or speak on behalf of any state, employer or organisation. Indicate that the content is not intended to constitute legal, financial, medical or other professional advice and should not be relied upon as such.



The direction chosen by the legislator is, overall, both understandable and justified. As the online space becomes increasingly commercialised, many content creators now operate as de facto businesses. It is therefore difficult to justify treating them differently, in regulatory or fiscal terms, from traditional businesses carrying out comparable activities. Requiring creators to obtain the appropriate licences and to register for tax purposes aligns their position with that of other economic operators and reduces the scope for regulatory arbitrage.

This development also promotes equal treatment by narrowing the gap between 'offline' and 'online' entrepreneurship. Two actors who generate income and influence through similar commercial activities are brought under broadly similar compliance obligations, rather than one being heavily regulated and taxed while the other remains in a grey zone. In this sense, the new framework reduces discrepancies and perceived discrimination between conventional regulated businesses and digital creators, while at the same time increasing transparency, accountability and traceability of income generated in the digital advertising ecosystem.

In case you seek help in navigating the new regulations and understanding how they apply to your specific activity, our firm can support influencers in navigating these requirements by screening their online behaviour and commercial arrangements, mapping what they actually do (sponsored content, affiliate links, brand ambassadorships, product sales, events, etc.) against the applicable legal, licensing and tax rules. We can advise what licences and registrations are required for their specific model, whether they are in scope for VAT and/or Corporate Tax, and how best to structure their activities from a compliance perspective.

In addition, we can review their content and collaborations against Article 17 of the Media Law and the applicable media council standards, helping them ensure that their advertising, disclosures, and digital conduct comply with UAE media and advertising regulations while supporting their long-term brand and risk management.



In case you have questions and seek **help in navigating the new regulations and understanding how they apply** to your specific activity, our firm can support influencers in navigating these requirements by screening their online behaviour and commercial arrangements, mapping what they actually do (sponsored content, affiliate links, brand ambassadorships, product sales, events, etc.) against the applicable legal, licensing and tax rules. We can advise what licences and registrations are required for their specific model, whether they are in scope for VAT and/or Corporate Tax, and how best to structure their activities from a compliance perspective.

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**WE CAN
HELP**

REFERENCES

I. FEDERAL LAWS

1. Federal Decree by Law No. (55) of 2023 Regulating Media
2. Cabinet Resolution No. (68) (68) of 2024 Regarding the Executive Regulation for Federal Decree by Law No. (55) of 2023 Regulating Media;
3. Cabinet Resolution No. (42) of 2025 Regarding the Administrative Violations and Penalties for the Acts Committed in Violation of the Provisions of Federal Decree by Law No. (55) of 2023 Regarding Media Regulation and its Executive Regulation;
4. Federal Decree by Law No. (8) of 2017 Concerning Value-Added Tax (VAT);
5. Cabinet Resolution No. (52) of 2017 Concerning the Executive Regulations of Federal Decree-Law No. (8) of 2017 on Value-Added Tax (VAT);
6. Federal Decree by Law No. (47) of 2022 Concerning Corporate and Business Tax;
7. Cabinet Resolution No. (49) of 2023 Specifying the Categories of Businesses or Business Activities Conducted by a Resident or Non-Resident Natural Person and are Subject to Corporate Tax;
8. Federal Decree by Law No. (28) of 2022 Concerning Tax Procedures;
9. Federal Decree-Law No. (34) of 2021 On Countering Rumors and Cybercrimes;
10. Cabinet Decision No. (40) of 2017 on the Administrative Penalties for Violation of Tax Laws in the UAE.
11. Federal Decree by Law No. (28) of 2022 Concerning Tax Procedures

II. WEBSITES

1. <https://www.hoganlovells.com/en/publications/dealing-with-social-media-influencers-china>
2. <https://www.degaullefleurance.com/en/actualites/loi-influenceurs-decryptage-de-gaulle-fleurance/>
3. <https://www.legifrance.gouv.fr/>
4. <https://economictimes.indiatimes.com/news/international/global-trends/us-news-no-degree-no-discussion-china-tightens-the-grip-on-influencers-and-its-new-law-has-sparked-massive-debate-online-check-details/articleshow/124929667.cms>
5. <https://www.legislation.gov.au/C2024A00127/asmade/text>
6. https://www.legifrance.gouv.fr/loda/id/JORFTEXT000047663185?init=true&page=1&query=Loi+n%C2%B0+2023%E2%80%91du+9+juin+2023&searchField=ALL&tab_selection=all
7. <https://www.wam.ae/en/article/13z5101-abu-dhabi-department-economic-development-calls>
8. <https://www.agcom.it/provvedimenti/delibera-7-24-cons>

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