

# GMS Flash Alert

Immigration

2025-222 | 13 November 2025

## United Arab Emirates – Introduction of Golden Visa for Donors to Islamic Endowments

The United Arab Emirates expanded its long-term residency program by allowing certain donors to Islamic charitable endowments (“waqf”) to obtain the UAE Golden Visa. This expansion was announced during GITEX Global 2025 at the Dubai World Trade Centre, it is based on Cabinet Resolution No. 65 of 2022<sup>1</sup> and follows a strategic agreement between the General Directorate of Residency and Foreigners Affairs – Dubai (“GDRFA-Dubai”) and the Endowments and Minors Affairs Foundation (“Awqaf Dubai”).<sup>2</sup>

The introduction of the Waqf Golden Visa category reflects the UAE’s commitment to fostering a culture of philanthropy and sustainable social impact. By recognizing and rewarding individuals who contribute to charitable and religious causes, this initiative not only strengthens the waqf ecosystem but also aligns with the nation’s broader vision of inclusive development and community empowerment.

### WHY THIS MATTERS

The initiative introduces a new pathway to residency for both UAE residents and international donors who support certified humanitarian and charitable projects. It encourages long-term investment in education, healthcare, and social welfare, while offering donors the stability and prestige of long-term residency in the UAE—a powerful incentive to give back and build lasting legacies.

For global mobility stakeholders, including HR leaders, globally mobile employees, and payroll managers, this expansion increases options for long-term residency in the UAE, broadening the pool of eligible candidates beyond investors and professionals to include philanthropic contributors.

## Context

Previously, the UAE's Golden Visa was primarily available to investors, entrepreneurs, scientists, and skilled professionals in select sectors. The Waqf Golden Visa initiative represents a significant policy shift.

## Key Highlights

### Eligibility Criteria

- Minimum donation of AED 2 million to a certified waqf or approved humanitarian project.
- University degree or higher qualification.
- Nomination from Awqaf Dubai or an authorized humanitarian body.
- Proof of contribution, identity documents, and supporting paperwork.

### Application Process

- Make a qualifying waqf donation to an approved project.
- Obtain nomination from Awqaf Dubai or an authorized body.
- Submit application via the GDRFA Smart Services portal or at an Amer Centre in Dubai.
- Undergo review by the joint GDRFA-Awqaf committee.
- Upon approval, receive a ten-year Golden Visa, valid even if the holder stays outside the UAE for more than six months.

### Benefits for Visa Holders

- Ten-year renewable residency without the need for a local sponsor.
- Right to live, work, and study across the UAE.
- Eligibility to sponsor spouses, children, and parents.
- Flexibility to remain abroad for extended periods.
- Official recognition as a humanitarian contributor.

### Policy Rationale

- Aligns Islamic charitable values with national development goals.
- Attracts global philanthropists and promotes cross-border collaboration.
- Reinforces the UAE's position as a centre for humanitarian innovation.

### Steps to Consider

In light of the upcoming changes, organisations and entities within the scope of the expanded program may wish to consider the following:

- Inform eligible employees and stakeholders about the new pathway for residency and update global mobility programmes to include the Waqf Golden Visa option.
- Review its charitable giving policies to facilitate qualifying donations when appropriate.
- HR leaders may consider providing guidance on application procedures and document preparation.

If assignees and/or their programme managers have any questions or concerns about the scope of the resolution, its application and potential impacts, and appropriate next steps, they should consult with their qualified tax or social security professional or a member of the GMS/People Services team with KPMG in the Lower Gulf (see the Contact Us section).

---

### FOOTNOTES:

1 Ministry of Cabinet Affairs, United Arab Emirates, "[Cabinet Resolution Issuing the Executive Regulation of Federal Decree-Law Concerning the Entry and Residence of Foreigners](#)," Cabinet Resolution No. (65) of 2022, issued on 12 July 2022.

2 "UAE Golden Visa: New Category for Waqf Donors Boosts Humanitarian Efforts," Gulf News, published on 17 October 2023.

\* \* \* \*

## Contact Us

For additional information or assistance, please contact your local GMS or People Services professional\* or one of the following professionals with the KPMG International member firm in the United Arab Emirates:



**Samar Abdelrahman**  
**Associate Director**  
Tel. + 971 44 030 301  
[sabdelrahman1@kpmg.com](mailto:sabdelrahman1@kpmg.com)



**Pranav Shah**  
**Director**  
Tel. +971 4 356 9866  
[pshah27@kpmg.com](mailto:pshah27@kpmg.com)

*\* Please note the KPMG International member firm in the United States does not provide immigration or labour law services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.*

**The information contained in this newsletter was submitted by the KPMG International member firm in the United Arab Emirates.**

© 2025 KPMG Lower Gulf Limited, KPMG LLP and KPMG LLC, licensed in the United Arab Emirates and the Sultanate of Oman, and member firms of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

[www.kpmg.com](http://www.kpmg.com)

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Learn about us:



[kpmg.com](http://kpmg.com)

© 2025 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. Printed in the U.S.A. USCS001250-2F

The KPMG name and logo are registered trademarks or trademarks of KPMG International. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG LLP is the U.S. firm of the KPMG global organization of independent professional services firms providing Audit, Tax and Advisory services. The KPMG global organization operates in 147 countries and territories and has more than 219,000 people working in member firms around the world.

Each KPMG firm is a legally distinct and separate entity and describes itself as such. KPMG International Limited is a private English company limited by guarantee. KPMG International Limited and its related entities do not provide services to clients.

*GMS Flash Alert* is a publication of the KPMG LLP Washington National Tax practice.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.