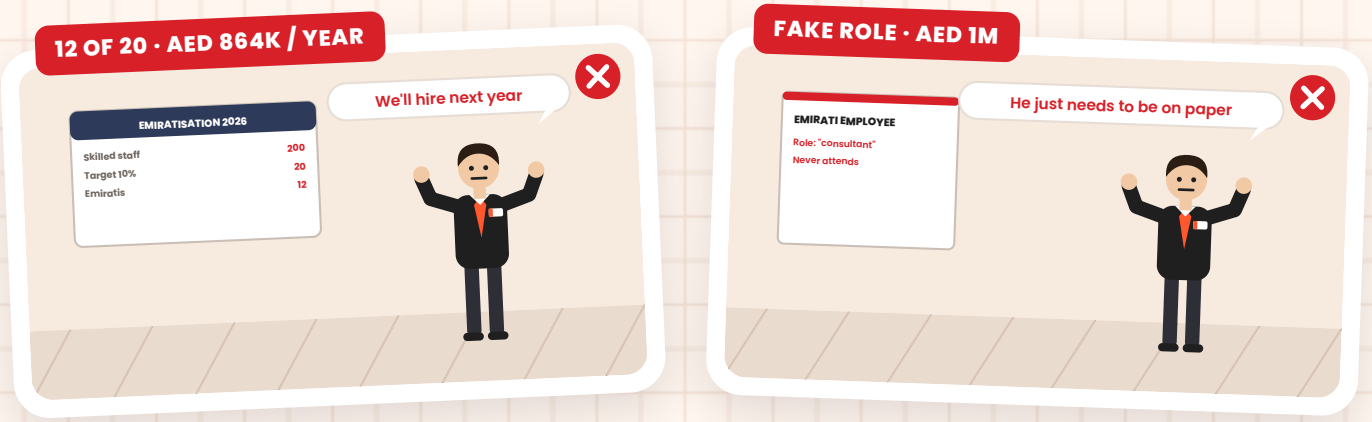
• AED 108,000 PER MISSING EMIRATI All group entities & skilled roles

Emiratisation Compliance Guidebook for Automotive Companies

Targets, genuine roles, pension and WPS registration, headcount and smaller entities: what MoHRE checks, **and why every missing Emirati costs AED 108,000 a year.**



AED 108K
per missing Emirati per year (2026).

AED 1M
maximum fine for **fake Emiratisation**.

AED 10M
fine on one company for 113 fake jobs.

5 standards · 13 checkpoints · Decree-Law 33/2021 · 9/2024 · Right way / wrong way · Ideal fix time

2022 +2% a year begins → **Aug 2024** AED 1M fines added → **2026** 10% target → **Every missing Emirati is billed monthly.**

WHY THIS GUIDEBOOK EXISTS

Every unfilled role costs AED 108,000 a year.

Companies with 50+ skilled staff must raise Emirati representation by **2% a year**, reaching **10% by end-2026**. Missing the target costs **AED 108,000 per missing Emirati**, and faking it can cost **AED 1,000,000**.

This guidebook covers the 5 Emiratisation standards for UAE dealer groups.

WHERE THE RISK SITS

Target
Half-year and year-end
EM-01

Genuine
Real jobs only
EM-02

Registration
GPSSA and WPS
EM-03

Classification
No manipulation
EM-04

Small entities
20–49 staff
EM-05

Support
Nafis programme
EM-03

WHO'S INVOLVED

MoHRE
Human Resources & Emiratisation
Targets, fines, classification

Nafis
Emirati Talent Competitiveness Council
Hiring support and salary top-ups

GPSSA
Pension authority
Registration of Emiratis

Prosecution
Public Prosecution
Serious fraud cases

WHO IT'S FOR

Owners & MDs
Budget the cost of missing targets.

HR directors
Hire and register properly.

Auditors
Test genuineness and registration.

BILLED EVERY MONTH, EVERY MISSING PERSON

8 Emiratis short. AED 864,000 a year.

Each missing Emirati costs **AED 108,000 a year** (2026), billed monthly and not tax-deductible. Faking it is worse: **up to AED 1,000,000**.

THE PENALTY LADDER

LEVEL 1
AED 108K
Per missing Emirati per year.

LEVEL 2
AED 20–100K
Per fake Emiratisation case.

LEVEL 3
AED 500K
Circumventing targets.

LEVEL 4
AED 1M
Maximum for fake Emiratisation.

REAL CASES FROM US AUTOMOTIVE BUSINESSES

WHO	RESULT	WHAT HAPPENED
Fake Emiratisation case MoHRE	**AED 10M** 113 fake roles	Nationals registered in fictitious jobs.
2026 target 50+ skilled staff	**10%** of skilled roles	2% added every year, in two halves.
Smaller companies Since 2024	**12,000+** companies	20–49 employees in 14 sectors.

5 SHORT
AED 540K
A year in contributions.

FAKED
AED 1M
Maximum fine.

AND THEN
Fees rise
Classification drops and **permit fees go up**.

HOW TO USE THIS GUIDE

One page per standard. Hire for real.

1. **Header**: code, area, owner and the maximum penalty
2. **The law**: which regulator and which regulation
3. **The cost**: fine, what else can happen and a real case
4. **Right / wrong**: illustrated pass and fail, plus how to audit

THE 5 STANDARDS

EM-01	Emiratisation Target Met	MoHRE	SEVERE	AED 108K per Emirati	30 days	5
EM-02	Genuine Emirati Roles	DL 9/2024	CRITICAL	AED 1M	Immediate	6
EM-03	Nafis, Pension & WPS Registered	GPSSA	SEVERE	AED 108K per Emirati	7 days	7
EM-04	No Headcount Manipulation	DL 9/2024	CRITICAL	AED 100K–500K	30 days	8
EM-05	20–49 Staff Companies Covered	MoHRE 2024	SEVERE	AED 108K per Emirati	30 days	9

IDEAL FIX TIME · COUNTED FROM AUDIT SUBMISSION

Immediate	Stop now · serious harm or clear breach	1 standard
7 days	Fix within 1 week · records, notices, training	1 standard
30 days	Plan and close within 1 month · policies and systems	3 standards

SCORING EACH CHECKPOINT

PASS

Every criterion met at the time of audit, with evidence captured.

FAIL

Any criterion not met at the time of audit. Record what you saw and who owns the fix.

N/A

Only where "Applies when" rules it out. Record why.

Note. Targets and contribution amounts are set by MoHRE and change yearly. Check the latest resolution.

EM-01 EMIRATISATION · MOHRE · STANDARD 01 OF 05

Emiratisation Target Met

Area **HR** | Person in charge **HR Director · Managing Director** | Regulator **MoHRE**

MAXIMUM PENALTY

AED 108,000

per missing Emirati per year (2026)

Collected monthly (~AED 9,000) · **not tax-deductible**

• SEVERE

THE LAW

MoHRE

Federal Decree-Law No. 33 of 2021 (as amended by Decree-Law 9/2024) · MoHRE Emiratisation resolutions (Nafis) · MoHRE Emiratisation targets: +2% of skilled staff per year for 50+ companies (1% by 30 June, 1% by 31 December)

WHAT WE CHECK

The company meets its Emiratisation target for skilled roles, with the half-year and year-end milestones hit and tracked.

CHECKPOINTS IN THE AUDIT

- **Q1** Is the company's Emiratisation target calculated correctly for its skilled headcount?
- **Q2** Were the 30 June and 31 December milestones met?
- **Q3** Is there a hiring plan for next year's increase?

WHAT NON-COMPLIANCE COSTS YOU

THE FINE

Companies that miss their target pay **AED 108,000 a year for each missing Emirati** (2026), collected monthly, and the cost isn't deductible for corporate tax.

BEYOND THE FINE

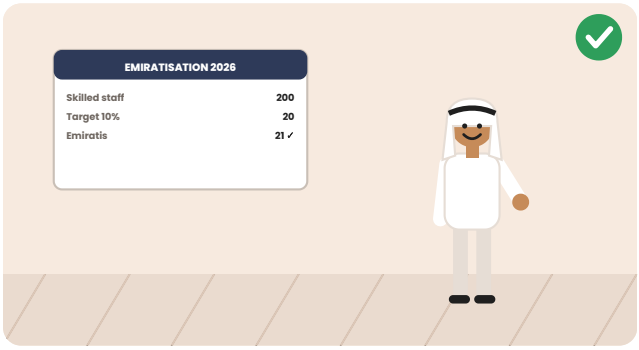
Missing targets can lower the company's **MoHRE classification**, raising work-permit fees. Fake Emiratisation is fined **AED 100,000–1,000,000**.

REAL ENFORCEMENT

10%

Emirati share of skilled staff required by end-2026 for companies with **50+ skilled employees** (2% more every year).

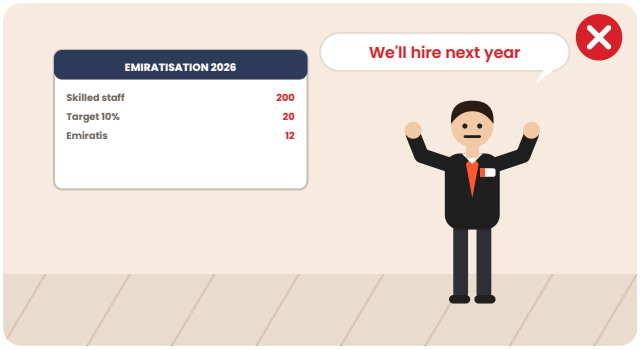
✔ RIGHT WAY



21 Emiratis against a target of 20.

✖ WRONG WAY

AED 108K / HEAD



12 against a target of 20.

PURPOSE

Every missing Emirati costs AED 108,000 a year, every year until it's filled.

FIX IT WITHIN

◷ 30 days

AUDIT CRITERIA · PASS WHEN

- Target calculated
- Milestones met
- Hiring plan

IDEAL WAY OF AUDITING

1. Pull the MoHRE dashboard
2. Compare with target
3. Check the hiring pipeline

Evidence: MoHRE dashboard.

WORST CASE 8 missing Emiratis cost **AED 864,000 a year**, and the classification drops.

EM-02 EMIRATISATION · MOHRE · STANDARD 02 OF 05

Genuine Emirati Roles

Area **HR** | Person in charge **HR Director** | Regulator **MoHRE**

MAXIMUM PENALTY

AED 1,000,000

maximum · fake Emiratisation

Per case **AED 20,000–100,000**, circumvention **AED 100,000–500,000**

• CRITICAL

THE LAW

MoHRE

Federal Decree-Law No. 33 of 2021 (as amended by Decree-Law 9/2024) · MoHRE Emiratisation resolutions (Nafis) · **Decree-Law 9/2024** amendments: fines for fake Emiratisation and circumvention

WHAT WE CHECK

Every Emirati employee has a real job with real duties, pay and attendance. No one is registered only to meet the quota.

CHECKPOINTS IN THE AUDIT

- **Q1** Does every Emirati employee have a defined role, duties and attendance?
- **Q2** Are salaries paid through WPS at the contracted rate?
- **Q3** Are there no "ghost" or stay-at-home arrangements?

WHAT NON-COMPLIANCE COSTS YOU

THE FINE

Fake Emiratisation: **AED 20,000–100,000 per case**. Circumventing targets: **AED 100,000–500,000**. Maximum **AED 1,000,000**.

BEYOND THE FINE

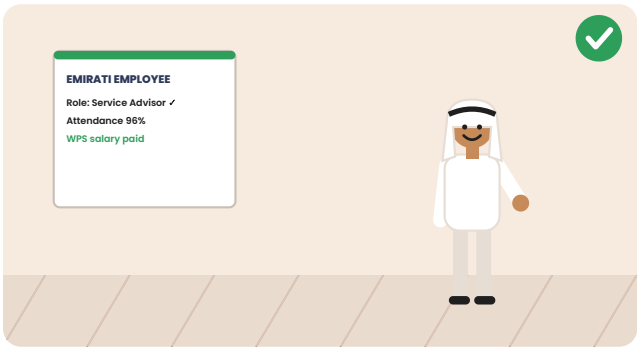
Missing targets can lower the company's **MoHRE classification**, raising work-permit fees. Fake Emiratisation is fined **AED 100,000–1,000,000**.

REAL ENFORCEMENT

AED 10M

fined to one company for employing **113 UAE nationals in fictitious jobs**.

✔ RIGHT WAY



Real role with attendance and pay.

✖ WRONG WAY

AED 1M



Registered on paper, never attends.

PURPOSE

Fake Emiratisation is the fastest route to the biggest labour fines in the UAE.

FIX IT WITHIN

Immediate

AUDIT CRITERIA · PASS WHEN

- Real role and duties
- Attendance recorded
- WPS pay

IDEAL WAY OF AUDITING

1. Interview Emirati staff
2. Check attendance
3. Match to WPS

Evidence: Attendance + WPS.

WORST CASE Up to **AED 1,000,000**. One company was fined **AED 10M** for 113 fake jobs.

EM-03 EMIRATISATION · MOHRE · STANDARD 03 OF 05

Nafis, Pension & WPS Registered

Area **HR · Payroll** | Person in charge **Payroll Manager** | Regulator **MoHRE**

MAXIMUM PENALTY

AED 108,000

per missing Emirati per year (2026)

Collected monthly (~AED 9,000) · **not tax-deductible**

• SEVERE

THE LAW

MoHRE

Federal Decree-Law No. 33 of 2021 (as amended by Decree-Law 9/2024) · MoHRE Emiratisation resolutions (Nafis) · Emiratis only count if registered with GPSSA (pension) and paid through WPS · Nafis programme

WHAT WE CHECK

Emirati employees are registered with the pension authority (GPSSA), paid through WPS, and employed for more than 6 months, so they count towards the target.

CHECKPOINTS IN THE AUDIT

- Q1 Is every Emirati registered with GPSSA with contributions paid?
- Q2 Are they paid through WPS?
- Q3 Are Nafis support claims made correctly?

WHAT NON-COMPLIANCE COSTS YOU

THE FINE

Companies that miss their target pay **AED 108,000 a year for each missing Emirati** (2026), collected monthly, and the cost isn't deductible for corporate tax.

BEYOND THE FINE

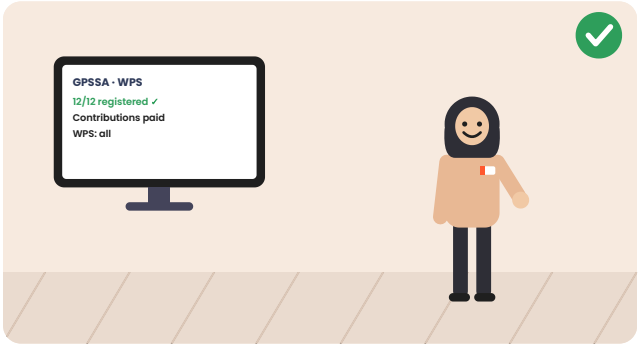
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REAL ENFORCEMENT

10%

Emirati share of skilled staff required by end-2026 for companies with **50+ skilled employees** (2% more every year).

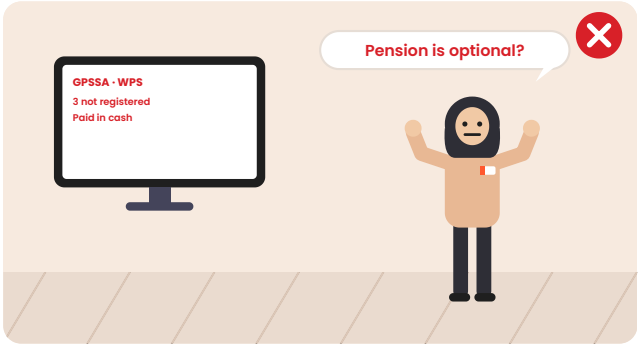
✔ RIGHT WAY



All registered and paid through WPS.

✖ WRONG WAY

AED 108K / HEAD



Three unregistered and paid in cash.

PURPOSE

Emiratis who aren't registered don't count, so the target is missed even though they're employed.

FIX IT WITHIN

◷ 7 days

AUDIT CRITERIA · PASS WHEN

- GPSSA registration
- WPS pay
- Nafis claims correct

IDEAL WAY OF AUDITING

1. Match HR list to GPSSA

Evidence: GPSSA report.

WORST CASE Unregistered Emiratis don't count: **AED 108,000 each** in missed-target contributions.

EM-04 EMIRATISATION · MOHRE · STANDARD 04 OF 05

No Headcount Manipulation

Area **HR** | Person in charge **HR Director** | Regulator **MoHRE**

MAXIMUM PENALTY

AED 1,000,000

maximum · fake Emiratisation

Per case **AED 20,000–100,000**, circumvention **AED 100,000–500,000**

• CRITICAL

THE LAW

MoHRE

Federal Decree-Law No. 33 of 2021 (as amended by Decree-Law 9/2024) · MoHRE Emiratisation resolutions (Nafis) · **Decree-Law 9/2024**: reducing headcount or changing job categories to evade targets

WHAT WE CHECK

Job titles and headcount are never changed to reduce the Emiratisation target (e.g., reclassifying skilled roles as unskilled).

CHECKPOINTS IN THE AUDIT

- Q1 Are job classifications accurate on MoHRE?
- Q2 Have there been no reclassifications aimed at lowering the target?

WHAT NON-COMPLIANCE COSTS YOU

THE FINE

Companies that miss their target pay **AED 108,000 a year for each missing Emirati** (2026), collected monthly, and the cost isn't deductible for corporate tax.

BEYOND THE FINE

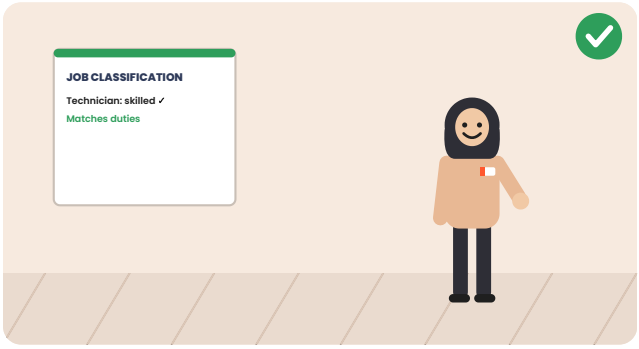
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REAL ENFORCEMENT

AED 10M

fined to one company for employing **113 UAE nationals in fictitious jobs**.

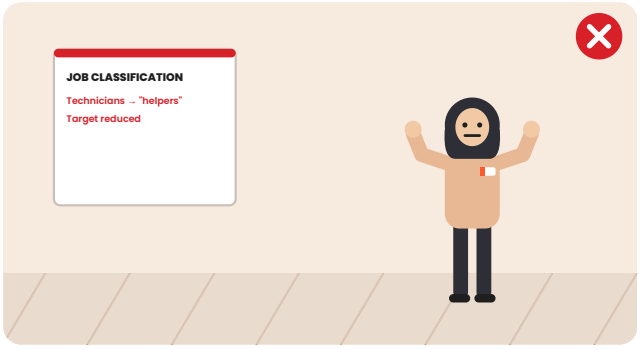
✔ RIGHT WAY



Classifications match real duties.

✖ WRONG WAY

AED 500K



Technicians reclassified to cut the target.

PURPOSE

Reclassification is specifically penalised.

FIX IT WITHIN

◷ 30 days

AUDIT CRITERIA · PASS WHEN

- ✓ Accurate classes
- ✓ No evasive changes

IDEAL WAY OF AUDITING

1. Review reclassifications

Evidence: MoHRE records.

WORST CASE **AED 100,000–500,000**, rising for repeat offences.

EM-05 EMIRATISATION · MOHRE · STANDARD 05 OF 05

20–49 Staff Companies Covered

Area **HR** | Person in charge **HR Director** | Regulator **MoHRE**

MAXIMUM PENALTY

AED 108,000

per missing Emirati per year (2026)

Collected monthly (~AED 9,000) · **not tax-deductible**

• SEVERE

THE LAW

MoHRE

Federal Decree-Law No. 33 of 2021 (as amended by Decree-Law 9/2024) · MoHRE Emiratisation resolutions (Nafis) · MoHRE targets for companies with 20–49 employees in 14 sectors

WHAT WE CHECK

Smaller group companies (20–49 employees) in covered sectors check whether they're in scope and meet their Emirati hiring target.

Applies when: Group entities with 20–49 employees in MoHRE's covered sectors.

CHECKPOINTS IN THE AUDIT

Q1 Has each group entity with 20–49 staff checked if it's in a covered sector?

Q2 If so, is its Emirati hiring target met?

WHAT NON-COMPLIANCE COSTS YOU

THE FINE

Companies that miss their target pay **AED 108,000 a year for each missing Emirati** (2026), collected monthly, and the cost isn't deductible for corporate tax.

BEYOND THE FINE

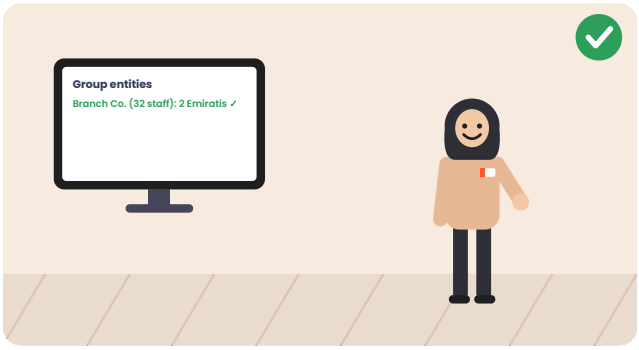
Missing targets can lower the company's **MoHRE classification**, raising work-permit fees. Fake Emiratisation is fined **AED 100,000–1,000,000**.

REAL ENFORCEMENT

12,000+

companies with **20–49 employees** in 14 sectors brought under Emiratisation targets since 2024.

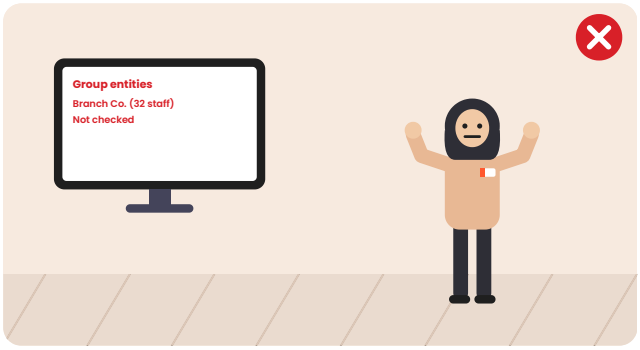
✔ RIGHT WAY



Smaller entity in scope and compliant.

✖ WRONG WAY

AED 108K / HEAD



Smaller entity never checked.

PURPOSE

Many dealer groups hold separate small companies for branches or services.

FIX IT WITHIN

◷ 30 days

AUDIT CRITERIA · PASS WHEN

- Scope checked
- Target met

IDEAL WAY OF AUDITING

1 List entities by size and sector

Evidence: Entity list.

WORST CASE Missed targets cost **AED 108,000 per missing Emirati** per year.

FILL THE GAP BEFORE THE NEXT MILESTONE

Your 30-day Emiratisation action plan.

Today

- [ ] **EM-02** Genuine Emirati Roles
  Immediate

This week

- [ ] **EM-03** Nafis, Pension & WPS Registered
  7 days

This month

- [ ] **EM-01** Emiratisation Target Met
  30 days
- [ ] **EM-04** No Headcount Manipulation
  30 days
- [ ] **EM-05** 20–49 Staff Companies Covered
  30 days

?/5 Count your passes, then count the **missing Emiratis**. At AED 108,000 each, that's your yearly cost.

SOURCES

- Polaris: Emiratisation 2026 quotas and penalties · polaris.ae
- Khaleej Times: Up to Dh1 million fine for fake Emiratisation · khaleejtimes.com
- MoHRE: Emiratisation targets for companies with 20–49 employees · mohre.gov.ae

Disclaimer. For compliance-audit guidance only; not legal advice. Contribution amounts are annual and may change.

AUDIT SIGN-OFF

DEALERSHIP / SITE	AUDITOR	DATE	SCORE __ / 5

BRANCH / DEALER PRINCIPAL SIGNATURE

COMPLIANCE LEAD SIGNATURE