

12 February 2026

Notice No.: FSRA/FCCP/26/2026

To: Senior Executive Officers (“SEO”), Money Laundering Reporting Officers (“MLRO”) and ADGM Licensed Person (“LP”)

Dear SEO/MLRO/LP,

RE: Implementation of Cabinet Resolution No. (209) of 2025 – Exchange of Information Requests

Please be advised of Cabinet Resolution No. (209) of 2025 on the **Exchange of Information Upon Request for Tax Purposes** (“Cabinet Resolution”), effective as of **30 January 2026** including in ADGM.

In continuation of the procedures currently adopted for responding to requests received from the Ministry of Finance (“MoF”), the Cabinet Resolution:

- Confirms the authority of the MoF to collect (via responsible regulatory authorities such as the Financial Services Regulatory Authority (“FSRA”) and exchange ownership, banking, accounting, and related information with competent foreign authorities upon request.
- Clarifies that banking secrecy and client confidentiality obligations shall not prevent the exchange of information required under applicable international agreements.
- Imposes clear record-keeping, disclosure, and cooperation obligations on all relevant persons and entities, including firms operating in Abu Dhabi Global Market (“ADGM”).
- Introduces administrative penalties and supplementary measures for non-compliance.

In keeping with the existing coordination mechanism, you may continue to receive notices requesting assistance in locating individuals or entities, or in providing relevant information, in response to requests received by the FSRA from the MoF. Such requests are issued in accordance with applicable laws and international agreements, including the Cabinet Resolution, and must be addressed within the timelines specified in each notice.

Accordingly, all ADGM entities are required to:

- Cooperate fully with any requests issued in this regard.
- Ensure that all relevant information and records are accurate, complete, up to date, and readily available.
- Provide the requested information in the form and manner specified, including original documents or certified copies where required.

Please be advised that a failure to respond to a request made by the FSRA pursuant to the Cabinet Resolution or provide the relevant information within the specified timeframe will be in violation of the Cabinet Resolution, and the FSRA may:

- a) impose administrative penalties of no less than AED20,000;**
- b) suspend or withdraw a firm's license.**

Providing inaccurate information in response to a request may result in an administrative penalty of no less than AED 60,000.

Please find a copy of **Cabinet Resolution No. (209) of 2025** on the [FCCP International Tax webpage](#) for your reference and necessary action.

Sincerely,

**Financial & Cyber Crime Prevention Department
Financial Services Regulatory Authority**