



Resolution No 10 of 2011 by the Minister of Economy and Finance Issuing the Executive Regulations for the Income Tax Law promulgated by Law No 21 of 2009 10 / 2011

Number of Articles: 57

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The Minister of Economy and Finance,

Having reviewed [the Income Tax Law](#), promulgated by Law No. 21 of 2009;

[Emiri Decision No. 29 of 1996](#) on the Council of Ministers' decisions submitted to the Emir for ratification and issuance;

[Emiri Decision No. 31 of 2009](#) on the Organisational Structure for the Ministry of Economy and Finance;

[Decree No. 3 of 1995 by the Minister of Finance](#), Economy and Commerce on the Executive Regulations for Decree Law No. 11 of 1993 on the Income Tax;

And the approval by the Council of Ministers of the proposal for this decision at its Ordinary Meeting No. 22 of 2010, held on 16.6.2010;

Hereby decrees as follows:

Issuance Articles

Article 1 - Introduction

The provisions of the Executive Bylaw s for the Income Tax Law, promulgated by [Law No. 21 of 2009](#), enclosed herewith, shall be applied in matters not provided for in this Resolution and the Regulations enclosed herewith, and the circulars to be issued by the Minister of Economy and Finance, in the implementation of the said Law.

Article 2 - Introduction

Taxpayers whose accounting periods expire before 31.12.2010 shall divide their taxable income as follows:

1. Taxable income X number of days from the commencement of the accounting period to 31.12.2010 (360) days: This income shall be taxable in accordance with the said [Decree Law No. 11 of 1993](#).
2. Taxable income X number of days from 1.1.2010 to the end of the accounting period (360) days: This income shall be taxable in accordance with [the Income Tax Law](#) issued by Law No. 21 of 2009, referred to above.

Article 3 - Introduction

[Resolution No. 3 of 1995](#) of the Minister for Finance, Economy and Commerce, and any rule incompatible with this Resolution or with its Executive Bylaw, shall hereby be repealed.

Article 4 - Introduction

All relevant authorities, each according to its specialized functions, shall implement this Resolution, which shall be published in the *Official Gazette*.

[Part I](#)

[Definitions](#)

Article 1

For the purposes of implementing this Bylaw, the following words shall have the meaning assigned to each of them, unless the context otherwise requires:

“Minister” means the Minister of Economy and Finance.

“Directorate” means the General Revenue and Taxation Directorate at the Ministry of the Economy and Finance.

“Law” means [the Income Tax Law](#) Issued by Law No. 21 of 2009.

“Tax” means the income tax under the provisions of the law.

[Part 2](#)

Scope of Tax

Chapter One

Subjection to Tax

Article 2

The tax shall apply to total income from sources in the State, during the taxation year, whether by a resident or non-resident taxpayer.

1. Bank interest and returns accruing outside the State from amounts resulting from a taxpayer's activity therein, as provided in [Article 2](#) (1) of the Law, shall include the interest and returns due to such taxpayer during the period of his activity in the State, unless he proves that they are not connected to such activity.
 1. The agency, intermediation and commercial representation, commissions accruing outside the State, as provided under [Article 2](#) (2) of the Law, shall be the result of such agency, intermediation and commercial representation carrying business in the State.
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Article 3

Incomes accruing from sources in the State shall be types of income provided under [Article 3](#) of the Law, including:

1. Total income resulting from an activity in the State, according to the definition under [Article 1](#) of the Law, which includes commercial, industrial, agricultural, service, professional, artisan, and other activities intended to earn profit or income, including the exploitation of movable and immovable property. Such definition shall not include the activity undertaken by a supplier who supplies goods and equipment for the State, unless the relevant contract of supply includes other accompanying services such as transportation, installation, maintenance, training or other services rendered in the State, in which case only such accompanying services shall be deemed resulting from an activity in the State.
- 2.
3. Total income from contracts to be implemented wholly or in part in the State, including, in particular, services implemented wholly or in part in the State. A service shall be deemed implemented wholly or in part in the State where the business necessary for such implementation is carried on wholly or in part in the State.
1. Where the contract includes several detached services, some of which were implemented outside the State and some inside the State, only such services implemented wholly or in part in the State shall be deemed resulting from an activity in the State.

1. A service is considered detached from another service where it relates to a phase of the project different from phases to which the other services relate, or where such service requires means and expertise different from those required for the other services.

Chapter Two

Tax Relief

Article 4

Bank interest and returns provided for under [Article 4](#) (1) of the Law shall include income accruing to a natural person out of savings, thrift or deposit accounts and other forms of investment at traditional or Islamic banks, provided that the opening of such accounts by a natural person shall not be considered a taxable activity.

1. Interest and returns accruing from public treasury bills and development or public corporations and institutional bonds under [Article 4](#) (2) of the Law shall include profits accruing from transacting in such bills and bonds.
1. Financial papers provided under [Article 4](#) (3) of the Law shall include Qatari shareholding companies' shares and stocks, and any other financial papers the negotiation of which is permitted, and other investment products in or outside the State, as well as whatever is considered as such by virtue of the law or custom or a Resolution by the Qatar Central Bank.
1. Machinery, as provided under [Article 4](#) (5) of the Law, shall mean such tools and equipment used to obtain a final product, but shall not include small tools and equipment used to facilitate the work of an artisan.
- 2.
3. The average number of employees during the taxation year shall be computed by multiplying the total number of such employees by the number of days where such number exists, and dividing the result by three hundred and sixty (360) days. Establishments used for storage shall not be considered when computing the number of establishments used for carrying on the activity.
1. The relief provided under [Article 4](#) (6) of the Law shall apply to the income accruing from agriculture and marine hunting only, and shall not apply to any industrial or commercial activity which complements, or is related to, any such activities.
1. Reciprocity of treatment as provided by [Article 4](#) (7) of the Law shall be satisfied where a non-Qatari marine company presents a certificate issued by the tax authorities of the country of residence to the effect that Qatari marine companies are exempted from tax in such country.
1. For the purposes of [Article 4](#) (8) of the Law, the total income of Qatari natural persons resident in the State shall be exempted from taxation, including their dividends accruing from juristic persons, whether or not such juristic persons are resident in the State.

1. For the purposes of [Article 4](#) (9) of the Law, the total income of juristic persons resident in the State which are wholly owned by Qatari citizens shall be exempted from taxation, whether or not they are resident in the State.
 1. The same relief provided to Qatari citizens under [Article 4](#) of the Law shall apply to citizens of the Cooperative Council for the Arab States of the Gulf in accordance with the provisions of [Law No. 9 of 1989](#) on the Equation of Citizens of the Cooperative Council for the Arab States of the Gulf in Matters of Taxation.
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[Chapter Three](#)

[Accounting period](#)

Article 5

The accounting period for a taxpayer practicing an activity is the taxation year, provided that such taxpayer may apply for a different accounting period in the following two cases:

1. Where the taxpayer is a member of a group of companies, or a branch of a foreign company, which applies an accounting period different from the taxation year, in which case such taxpayer is entitled to apply for approval of the accounting period used by such group or foreign company.
1. Where the nature of the taxpayer activity requires using an accounting period different from the taxation year.
- 2.
3. The expiry of sixty (60) days from the date of an application for the approval of a different accounting period shall be deemed a rejection of such application.
1. Where a taxpayer commences activity thereof after the beginning of the taxation year, the first accounting period shall be computed from the beginning of such activity, or from the following year, provided that the accounting period shall not be less than six (6) months or more than eighteen (18) months.
1. Where a partnership or a company taxpayer ceases activity thereof, the accounting period shall continue from the date of the previous accounting period to the date when the activity ceased. Where the dissolution is to be implemented by agreement among the partners, the accounting period shall not exceed eighteen (18) months, provided that where the accounting period exceeds such period, a new accounting period shall commence from the end of the previous period.
1. Suspension, assignment or sale of the activity, as provided under [Article 5](#) (3) of the Law shall include the merger, acquisition or division of the company in accordance with the provisions of the [Commercial Companies Law](#).
1. Tax shall be calculated on the basis of income accruing during the actual accounting period.

1. Where the accounting period is altered, the intervening period between the end of the accounting period before the alteration and the beginning of the new accounting period shall be treated as a separate accounting period, provided that such period shall not be less than six (6) months, otherwise it shall be supplemented to the first accounting period after the alteration.
 1. Taxpayers desirous of altering the accounting period shall apply to the Directorate at least sixty (60) days before the expiry of the date for submitting financial declarations and statements for the previous accounting period. The expiry of sixty (60) days from the date of an application without a response from the Directorate shall be deemed a rejection of such application. The Directorate may withdraw its approval of an accounting period different from the taxation year, after which the first accounting period shall, following such withdrawal, be treated as the first accounting period following the alteration under paragraph (6) of this Article.
 1. Approvals to adopt a different accounting period issued before the coming into force of the Law shall remain effective without requiring any new application to the Directorate, which may, if it deems fit, withdraw such approval after notifying the concerned taxpayer by registered letter.
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Article 6

1. Without prejudice to the provisions of the Law and this Bylaw, any taxpayer shall specify his income in accordance with accrual-based accounting as applied in commercial accounting, as per accounting standards of the State. Any taxpayer whose total income does not exceed one million (1,000,000) Riyals may apply to the Directorate for approval of the application of the cash-based accounting principle. Where the total income exceeds such amount following approval of the application, such taxpayer shall apply the istihqaq-based accounting.
 2. In the case of cash-based accounting, income shall be entered upon receipt thereof or when it is ready to be received, and expenses shall be entered upon payment thereof.
 3. In the case of accrual-based accounting, income shall be entered upon such income being due to be received, even where such income is paid at a later date or in installments, and expenses shall be entered upon the establishment of the relevant obligation, by the occurrence of the event establishing such obligation, regardless of the date of payment.
 4. Total annual income for long-term contracts shall be specified by the accrual-based, accomplished work process. Long-term contracts shall mean contracts implemented by the taxpayer for the benefit of another on a fixed-value basis, with an actual contract period exceeding eighteen (18) months.
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Part 3

Account of tax

Chapter One

Taxable income

Article 7

All income accruing from transactions carried out by a taxpayer shall be taken into consideration for the determination of the total income, including transactions relating to assets and casual operations, unless they are exempted. Compensation due upon damage to any asset shall be treated as income accruing from a transaction relating to such asset.

An excess value resulting from a re-evaluation of assets shall not be considered unless such value is actually realized.

1. An excess value resulting from transacting in assets not eligible for consumption shall be accounted on the basis of the difference between the received consideration for the asset or the market price, whichever is higher, and the cost of such asset.
 - 2.
 3. An excess value resulting from transacting in assets eligible for consumption, other than those consumed according to the groups system under [Article 10](#) of this Bylaw, shall be accounted on the basis of the difference between the received consideration for the asset, the market price, whichever is higher, and the net book value.
1. In order to determine the taxable income there shall be deducted from the total income such expenses and costs that satisfy the following conditions:
1. Being necessary for the realization of total income, that is, necessary for the purposes of the activity, thereby excluding all costs incurred for personal purposes or for another taxpayer's activity.
 2. Being actually borne with supporting documents, including contracts, bills, receipts, etc. In the case of consumption and provisions, this condition shall be deemed satisfied if such consumption or provision is entered in the accounting, and only to the extent of the amounts thus entered.
 3. Not exceeding the value of fixed assets used in the activity, which shall be specified in accordance with the accounting standards in the State.
 4. Related to the relevant taxation year, thereby excluding expenses and costs relating to a previous or forthcoming taxation year.
 5. Not being an expense or cost that is not eligible for deduction according to the provisions of [Article 9](#) of the Law.

Article 8

Interest on loans used in an activity shall be deducted if they satisfy the conditions provided under paragraph (3) of the previous Article. Nonetheless, interest paid by a permanent establishment in the State to the main centre or to an entity relating to the main centre outside the State may not be deducted.

1. Salaries and wages and similar items shall be deducted if they satisfy the conditions provided under paragraph (3) of the previous Article, and they shall mean the amounts paid under a contract of employment, as defined in the Labour Law, including the following:
 - End-of-service indemnity reserve, in which case the end-of-service indemnity shall not be deducted upon payment.
 - Leave reserve, in which case amounts in lieu of leave shall not be deducted upon payment, nor shall ticket fare provision be deducted upon formation. However, the amounts in lieu of tickets may be deducted upon actual payment if they were provided for in the contract of employment and satisfied the remaining conditions in paragraph (3) of the previous Article.
2. The following rents shall be deducted if they satisfy the conditions provided in paragraph (3) of the previous Article:
 - Workers' accommodation rents.
 - Employees' and directors' accommodation rents provided for in the contracts of employment.
3. Bad debts shall be deducted if they satisfy the conditions provided in paragraph (3) of the previous Article, in addition to the following conditions:
 1. That the bad debt has been included as taxable income for the taxpayer in the accrual year.
 2. That the debt has been due for a minimum of twenty four months.
 3. That the taxpayer has provided sufficient funds to cover the bad debt.
 4. That the taxpayer proves his inability to recover the debt despite taking all available legal action.
 5. That the taxpayer presents a certificate by the accounts controller that the debt has been written off the books according to established principles.
 6. That the taxpayer undertakes to include the debt in his income in the collection year where the debt is collected after being written off.
 7. That the application for writing off the debt is submitted before, or concurrent with, the presentation of the tax declaration of the relevant year.
4. Provisions for doubtful debts in the case of banks shall be deducted according to the following terms:
 1. Deduction of provisions shall be limited to 10 percent of the net income before the deduction of such provisions, the gifts, donations and other expenses provided under [Article 13](#) of this Bylaw, and hotel accommodation, entertainment and other expenses provided in [Article 17](#) of this Bylaw , provided that such provisions were brought to existence in accordance with the instructions of Qatar Central Bank, and that any excess thereof is to be accounted for as taxable income.
 2. Where the purpose of doubtful debt provision expires upon the writing off of such debts, such allocated part which is deducted under the preceding paragraph (A) shall be accounted for as taxable income. The said allocated part shall be calculated according to the following formula:

The allocated part to be accounted for =

The provision for written off debt X provisions deducted during the year/Net provisions realized

during the year

1. The provisions of insurance and reinsurance companies shall be deducted subject to the following terms:

1. Provisions for current risks and compensation pending settlement shall be deducted, provided that current risks provisions shall not exceed 10 percent of the net income before the deduction of these two provisions, gifts, donations and other amounts provided for in Article 13 of this Bylaw, and hotel accommodation, entertainment and other expenses under Article 17 of this Bylaw.
 2. Current risks provision means an amount allocated by insurance and reinsurance companies at the end of the accounting period to cover its obligations to meet possible risks in relation to insurance documents issued before the end of such accounting period which are valid during the following accounting period.
 3. Provision for current compensation pending settlement shall mean the amount allocated by insurance and reinsurance companies at the end of the accounting period to cover their obligations in relation to events that occurred and were notified before the end of such accounting period, which are pending settlement or not yet paid.
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Article 9

Without prejudice to the conditions provided in [Article 7](#) (3) of this Bylaw, fixed-asset depreciation installment shall be deducted upon the satisfaction of the following conditions:

1. That the asset being the subject-matter of depreciation shall be a fixed asset, according to the definition included in the accounting standards of the State.
 2. That it shall be wholly used for a taxable activity. Where it is only partially so used, the deduction shall be made only to the extent of such use.
 3. That the asset shall be depreciable, by having its value reduced due to use, effluxion of time or technological advancement.
 4. That the asset is owned by the taxpayer by virtue of official documents such as title deeds, contracts, etc.
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Article 10

Deductible depreciation installment shall be calculated according to the following terms:

1st As regards buildings, ships, aircraft, excavation tools and intangible assets:

The depreciation of such assets shall be calculated according to the fixed installment process, subject to the following percentages of total cost actually borne against procurement of the asset and its preparation for use:

- Buildings and establishments, including roads, bridges, pipelines reservoirs and pavements related to the establishment, except for light, ready-made buildings: 5% per annum
- Ships and marine boats: 10% per annum
- Aircraft and hovercraft: 20% per annum
- Excavation tools: 15% per annum

Intangible Assets:

- Pre-activity expenses: 50% per annum
- Commercial trademarks, patents and the like: to be depreciated on the basis of asset virtual production period, provided that the percentage of depreciation shall not exceed 15% per annum.

The aforesaid percentages shall be applied to the relevant assets as of 1.1.2010, provided that in all cases the total depreciation shall not exceed the total cost of the relevant asset.

2nd

1. The aforesaid assets shall be divided into groups, each to be thereafter called the “group”, and each group shall be depreciated separately, as follows:
2. First Group: Computer systems, programmes and accessories: to be depreciated at 33.33% per annum.
3. Second Group: Machinery, plants, engines, electrical systems and appliances, means of transportation for passengers and goods except those mentioned in paragraph 1 of this Article, including cars, vehicles, tractors, and lifts: to be depreciated at 20% per annum.
4. Third Group: Office furniture, appliances, installations and other assets: to be depreciated at 15% per annum.
5. The depreciation installment for a certain accounting period shall be calculated by applying the depreciation percentages shown in the aforesaid paragraph to the value of the group for that period. Such value shall be specified on the basis of the difference between paragraphs (A) and (B) as follows:
6. The value of the group for the previous accounting period after deducting the depreciation for this period, plus the costs of acquiring any fixed assets relating to the group during the relevant accounting period.
7. The consideration for transacting in assets relating to the group, which has been transacted in during the relevant accounting period.

For the purposes of applying these accounting rules to the first accounting period following the coming into force of the Law, the net book value of the group assets on 1.1.2010 shall be considered, after deducting the depreciation according to the [Decree Law No. 11 of 1993](#) on Income Taxation (repealed). This shall be considered as group value during the previous accounting period in accordance with the said paragraph (A).

For the purposes of applying these rules to the first accounting period for a taxpayer, the group value during the previous accounting period shall be considered nil, and the value of the assets as costs borne for acquiring such assets during the first accounting period, in accordance with the said paragraph (A).

1. Where a taxpayer ceases activity or transactions, or in any way disposes of all group assets, and the value resulting out of paragraph 2 (A) of this Article exceeds the value resulting out of paragraph 2 (B), then the difference between (A) and (B) shall be deducted from the taxable income. No depreciation for the group assets shall be accounted for in that accounting period.
 2. Where the value of paragraph 2 (B) exceeds the value of paragraph 2 (A) during a certain accounting period, then the difference between (B) and (A) shall be added up to the taxable income. No depreciation for the group assets shall be accounted for in that accounting period.
 3. Where the group value at the end of the accounting period and after the deduction of depreciation for such period does not exceed five thousand (5000) Riyals, then such amount shall be deducted in full from the taxable income..
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Article 11

1. The percentages of depreciation provided under the previous Article may be increased by a Decree to be issued by the Minister if the taxpayer submits an application to the Directorate, stating reasonable grounds.
 2. The expiry of sixty (60) days from the date of an application without response from the Minister shall be deemed a rejection of such application.
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Article 12

1- By way of exception to the provisions of [Article 9](#) of this Bylaw, a taxpayer who leases a fixed asset under a finance lease contract may depreciate such asset in accordance with the provisions of Articles [10](#) and [11](#) of this Bylaw.

A finance lease contract, for the purposes of the provisions of this Article shall mean any lease contract satisfying any of the following conditions:

1. That the contract provides for transferring the title in the asset to the lessee at the end of the lease.
2. That the contract provides for the lessee's right to purchase the asset at a price less than 25% of the market price of such asset at the beginning of the lease.
3. That the lease period exceeds four fifths of the virtual production period of the asset.
4. That the leased asset is of such a special nature that only the lessee can use it without introducing essential alterations thereto, or that the asset has limited value for persons other than the lessee by the end of the lease.
5. That the current value of the minimum rent at the beginning of the contract is either equal to or exceeds the market value of the asset at the beginning of the lease.

The following rules shall be observed where a fixed asset is leased under a finance lease contract:

1. The lessor may not depreciate the asset under finance lease even if he has the title thereof.
2. The lessee shall be considered as acquiring the asset and financing it through a loan from the lessor. Where the lessor is the owner of the asset at the time of the execution of the contract, he shall be treated as a vendor of the asset to the lessee.
3. The lessee may not deduct that part of the paid rent value which represents repayment of the capital. Only the part representing the loan interest shall be deducted.

The amount representing the capital or the principal loan at the beginning of the lease shall be determined according to the current value of the minimum rent at the beginning of the contract.

The current value of the minimum rent at the beginning of the contract shall be determined according to the rate of deduction used by Qatar Central Bank.

Article 13

Gifts, donations and other amounts provided under [Article 8](#) (9) of the Law shall be deducted at 5 (five) percent of the net income before the application of such deduction, the deduction of hotel accommodation, entertainment and other expenses provided in [Article 17](#) of this Bylaw, and the deduction of provisions for banks, insurance and reinsurance companies.

1. The terms of deduction provided under [Article 7](#) (3) of this Bylaw shall be observed, especially that the gifts and donations are paid and actually borne.
1. Zakat amounts paid by the taxpayer shall be treated as donations, and shall be deducted in accordance with the limits and conditions provided under the previous paragraph.

Article 14

1. Without prejudice to the deduction terms provided in [Article 7](#) (3) of this Bylaw, the amounts of taxes and fees borne by the taxpayer shall, with the exception of income tax under the Law, be deducted from the taxable income.
2. Deduction shall apply on income tax borne by the taxpayer outside the State where the income on which such tax was paid is subject to tax in the State, and the deduction terms under paragraph (3) of

the said Article are satisfied.

Article 15

In applying the provisions of [Article 8](#) of the Law, persons carrying out independent professions may choose to deduct 30 percent of the total income instead of all legally deductible expenses and costs, and pay the tax on the basis of 70 percent of total income.

The taxpayer's choice may be exercised by a written application attached to the tax declaration for the relevant year. Such choice may be invoked for subsequent years until it is waived by the taxpayer by virtue of an application attached to the tax declaration.

“Independent professions” shall mean the activities independently exercised by the taxpayer, based on the exploitation of scientific, artistic or practical knowledge or expertise.

Article 16

No deduction shall apply to expenses and costs borne for the realization of non-taxable income. Where part of the taxpayer's income is taxable and the other part is not taxable, expenses and costs shall be deducted within the limit of the taxable income. In the absence of accurate and regular data, such limit shall be calculated by dividing the taxable revenue by the total revenue realized by the taxpayer.

1. The fines and sanctions provided in [Article 9](#) (3) of the Law shall include all fines and sanctions imposed for the violation of State laws. Such fines shall not include fines imposed by virtue of contracts executed between the taxpayer and his clients, which shall remain subject to deduction upon satisfaction of the deduction terms provided in [Article 7](#) (3) of this Bylaw.
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Article 17

The total expenses spent on entertainment, hotel accommodation, entertainment, vacations, club subscriptions and client gifts, as provided in [Article 9](#) (5) of the Law, shall be deducted at two (2) percent of the net income before applying this deduction, as well as gifts, donations and other

expenses provided under [Article 13](#) of this Bylaw , and provisions for banks, insurance and reinsurance companies to a maximum of two hundred thousand (200,000) Riyals, provided that such expenses shall satisfy the deduction terms as provided in [Article 7](#) (3) of this Bylaw, especially that they are actually borne by the taxpayer.

Article 18

Salaries, wages, remunerations and the like, including privileges in kind, which are paid to the following persons shall not be deducted:

1. The owner, being the owner of an individual establishment or a single- person company, including his spouse and children.
 2. Partners of a joint venture or a limited partnership.
 3. The director of a limited liability company who owns, directly or indirectly, the majority of shares in the company. Majority of shares shall mean more than 50 percent of such shares.
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Article 19

1. A branch's share in general and administrative expenses of the centre or main office shall be deducted within the following limits:
 - 1 percent of the total income of the branch in the case of banks and insurance companies;
 - 3 percent of the total income of the branch in other cases;

After deducting the following:

- The value of construction contracts and subcontracting works.
- The costs of works done abroad.
- The value of external supplies in relation to the activity of the branch.
- Paid reinsurance installments.

1. The general and administrative expenses of the main office shall not include amounts paid in consideration of direct services rendered to the permanent establishment in the State.
-

Chapter Two

Tax rate

Article 20

In applying the provisions of [Article 11](#) (2) (1) (A) of the Law, activities not included in petroleum operations agreements shall remain subject to tax at 10 percent of taxable income, according to the provisions of [Article 11](#) (1).

Article 21

The amounts provided in [Article 11](#) (2) (2) of the Law, which are paid by natural persons who carry out activities in the State, and juristic persons resident in the State, including ministries, other government agencies, public corporations and institutions, and permanent establishments in the State relating to persons not resident in the state, shall be deductible at source.

Administrative and general expenses of the main office as provided in [Article 19](#) of this Bylaw shall not be deductible at source.

1. Technical remunerations shall be subject to deduction at source, at 5 percent of the total amount before any deductions. Technical remuneration shall mean the amounts paid in consideration of artistic, technical, or consultancy services rendered wholly or partially in the State, including services by engineers, experts, technicians, and consultants in artistic and technical fields, but not including technical remuneration paid in consideration of ordinary activity by doctors or teachers, with the exception of amounts paid in consideration of consultancy services.
2. Consideration for other services, with the exception of royalties and technical remuneration, shall be deductible at source at 7 percent of the total amount, without deducting any costs, where such services are rendered wholly or partially in the State. A service shall be deemed rendered wholly or partially in the State where any work necessary for its completion is done in the State, including in particular all data, site inspection and service completion, but delivery of the service shall not be deemed as work necessary for completion. The following activities shall not be deemed services the consideration of which is subject to deduction at source under [Article 11](#) (2) of the Law:
 - 3.
 4. Reinsurance.
 5. Shipping and sales of travel tickets.

1. Marine carriage of oil, its components and manufactured sub-products.
- 2.

3. The following interest shall not be deemed interest deductible at source:

1. 1. Interest on deposits at traditional and Islamic banks in the State.
 2. Interest on bills and bonds issued by the State, public corporations, institutions and companies wholly or partially owned by the State.
 3. Interest on transactions, facilities and loans with banks and financial institutions.
 4. Interest paid by a permanent establishment in the State to the main office or an entity related to the main office outside the State.
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Article 22

Deduction at source shall be made in accordance with the percentages and terms provided in the aforesaid Article.

Where a valid double taxation treaty exists, the non-resident person who has been subjected to deduction according to the said percentages and terms, or his representative, shall apply to the Directorate for the application of such treaty, using [Form No 2-3](#) Deduction, and attaching thereto a tax residence certificate issued by the relevant authority of the country of residence. The Directorate shall in this case return any tax deducted in violation to the treaty.

1. By way of exception to the provisions of the foregoing paragraph, circulars issued by the Directorate from time to time on the application of double taxation treaties shall be observed.
 - 2.
 3. Deduction at source shall be applied, according to the percentages and terms provided in the foregoing paragraph, on amounts paid to non-resident companies which are wholly or partially owned by Qatari citizens and citizens of the Cooperative Council for the Arab States.
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1. Qatari citizens and citizens of the Cooperative Council for the Arab States, who are exempted from taxation, may apply for the refunding of taxes deducted at source to the extent of their share in the profits of the company.
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Article 23

No tax shall be paid on amounts paid to persons issued with tax cards under [Article 27](#) of this Bylaw. This shall particularly apply to amounts paid to a permanent establishment owned by a person not resident in the State.

Article 24

Tax shall be deducted and paid to the Directorate, on [Form No 2-1](#) Deduction, and the person performing the deduction shall deliver to the beneficiary of the amounts a certificate proving deduction at source, on [Form No 2-2](#) Deduction.

[Part 4](#)

[Tax liabilities](#)

[Chapter One](#)

[Registration and Notices](#)

Article 25

The registration of the taxpayer, in relation to the activity he carries out or the taxable income he earns, in accordance with the provisions of paragraph (1) of [Article 12](#) of the Law, shall be based on an application to the Directorate on [Form No 1](#) Registration.

1. Notification of the Directorate of contracts executed by non-resident taxpayers who do not have permanent establishments in the State, under [Article 38](#) of this Bylaw, shall be deemed in lieu of registration and application for a tax card for such taxpayers.

Article 26

In applying the provisions of [Article 12](#) (2) of the Law, notification of the Directorate of any changes that may alter the obligations of the taxpayer who is resident or has a permanent establishment in the State, shall be effected by registered letter or delivery by hand to the Directorate.

Such changes shall include in particular the following:

Ownership of the company or establishment.

1. The nature of the activity.
 2. The number of branches.
 3. The address of the company or establishment.
 4. Initiation of tax-exempt activities.
 5. Registration with an area or an agency subject to a special tax system.
-

Article 27

Every taxpayer carrying on an activity in the State shall apply for a tax card according to the provisions of [Article 12](#) (3) of the Law, on the same Form as provided by [Article 25](#) of this Bylaw. The following documents shall be enclosed with the tax card application:

1. In the case of companies, the memorandum and articles of association and regulations.
 2. License for practicing the activity, if any.
 3. Lease contract for the building or buildings relating to the company.
 4. A commercial registration printout less than one month old.
 5. A power of attorney authorizing an accounts controller registered in the State to represent the company or establishment before the Directorate.
 - 6.
 7. The provisions of [Article 25](#) (2) of this Bylaw shall be observed in the case of non-resident taxpayers who do not have permanent establishments in the State.
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Article 28

1. The Directorate shall issue one tax card for the tax payer who is resident in the State and has a permanent establishment therein, which card shall include the following information:
 1. Taxpayer particulars and address.
 2. The legal structure of the activity.
 3. The person or persons authorised to sign on behalf of the taxpayer.
 4. The tax file number.
 5. The commercial registration number.

6. The number of branches.
7. The date of commencing the activity.
8. The dates of issue and expiry of the card.

1. The Directorate shall not issue tax cards for non-resident taxpayers who do not have permanent establishments in the State.

Article 29

Notification of the Directorate of the taxpayer's stopping or disposing of the activity in whole or in part shall be effected on [Form No. 6](#) Stopping.

Partial stopping of the activity shall mean the termination by the taxpayer of part of one aspect of the activity, or termination of the activity at one or more branches used for the carrying on of such activity.

Total stopping includes the termination of all aspects of the activity, including merger and division.

[Chapter Two](#)

[Tax declarations](#)

Article 30

The tax declaration provided in [Article 14](#) of the Law shall be submitted by the taxpayer carrying an activity in the state and the non-resident taxpayer who carries on an activity through a permanent establishment in the State, on [Form No. 3](#) Declaration, in exchange for which he shall receive a receipt via [Form No. 5](#) Receipt.

1. The taxpayer who carries on his activity through more than one branch in the State shall submit a single declaration on the results of business in all such branches and aspects of such activity.
2. [Form No. 2-1](#) Deduction submitted by persons and entities responsible for tax deduction at source under [Article 21](#) of this Bylaw shall, in the case of non-resident persons who do not have permanent establishment in the State, be deemed as a tax declaration. Such persons shall not be required to submit declarations.

Article 31

An amended declaration as provided by [Article 14](#) (5) of the Law shall repeal the original declaration, provided that the Directorate may seek guidance in the information included in such original declaration for the purposes of tax examination and assessment pertaining to the amended declaration.

1. Without prejudice to the provisions of Articles [57](#), [58](#) and [59](#) of the Law, the Directorate may correct any material or mathematical errors in the declaration, notify the taxpayer and claim payment of any amounts due, or refund any such amounts erroneously paid.

Article 32

Taxpayers who carry on activities which are exempted from taxation by virtue of any State legislation shall submit the tax declaration together with the budget, profit and loss accounts, explanations, information and relevant or complementary schedules, which shall be audited by a State-registered accounts auditor, and shall include amounts subject to deduction at source under the provisions of [Article 20](#) of the Law, including the beneficiaries and the amount of tax thus deducted.

Article 33

The Directorate may extend the date specified for the submission of the declaration for a period not exceeding four (4) months following the expiry of such date, upon application by the taxpayer based on reasonable grounds at least thirty (30) days before the expiry of such date. The Directorate may consider applications made after such time if the delay in submitting the application is based on reasonable grounds. The expiry of sixty (60) days from the date of an application without response from the Directorate shall be deemed a rejection of such application.

Article 34

Taxpayers satisfying one of the conditions provided in [Article 17](#) of the Law shall enclose with the tax declaration the final accounts audited by a State-registered accounts controller. Such declaration and final accounts shall be signed by the taxpayer and the accounts controller.

1. The aforesaid obligation shall apply to company branches with main offices outside the State, regardless of income or the amount allocated as capital thereof.

This obligation shall not apply to taxpayers resident in the State unless the capital or the taxable income exceeds one hundred thousand (100,000) Riyals.

Article 35

“Final accounts” under the foregoing Article shall mean financial data prepared according to accounting standards established in the State. In particular it shall mean the following:

1. The budget.
2. Revenue sheet (profit and loss accounts).
3. Statements and explanations relating to the budget and revenue sheet, complementary data for both, such as cash flow and proprietary rights changes statements, etc.

The following shall be enclosed with the final accounts:

1. A statement of fixed assets acquired, appreciated, or disposed of during the taxation year.
2. A statement of fixed asset depreciation.
3. In the case of banks and insurance companies, a statement of provisions made and provisions deducted during the year.
4. A statement of tax amounts deducted at source during the taxation year under the provisions of [Article 20](#) of the Law.
5. A statement of sub-contractors.
6. A statement of the process for specifying the taxable income based on profit and loss shown on the revenue statement.
7. A report by the accounts controller.
- 8.
9. The accounts controller shall observe professional standards, and in particular the following:
 - 1.
 2. That the accounts controller has been able to conduct the necessary auditing according to established standards to make a judgment on the taxpayer accounts. Where such auditing is not

possible, it shall be mentioned in the report, as well as any reason leading the controller to express reservations about any part of the taxpayer accounts.

1. That the taxpayer accounts have been prepared according to the accounting standards established in the State, and that the system used observes the standards of accuracy and security recognised in computerised accounts bookkeeping.
2. That the declaration is correct, and has been prepared according to the provisions of the Law and this Bylaw.

Chapter Three

Accounting obligations

Article 36

Taxpayers mentioned in [Article 18](#) of the Law shall keep accounting books, records and relevant documents necessitated by the nature of the activity in accordance with the laws and accounting standards recognised in the State, particularly the following:

1. General Journal Daybook
2. General Ledger Book
3. Inventory Book

Article 37

Taxpayers mentioned in [Article 18](#) of the Law shall keep, at the place of activity, the books, records and documents mentioned in the foregoing Article for a period of ten years following the year relating to such books, records and documents.

Exemption from such obligation may be granted upon application to the Directorate, subject to the following conditions:

1. That there are reasonable grounds preventing the taxpayer from keeping the said books, records and documents, or rendering such keeping extraordinarily difficult, which reasons shall be included in the said application.

2. That the tax has been finally assessed for the year relating to the books, records and documents without reference to the Tax Complaints Committee.
3. That no losses were recorded during the year relating to such books, records and documents, and the three previous years.
- 4.
5. The taxpayer may keep computerised accounting books and records if the following conditions are satisfied:
 1. That the system used provides a sufficient degree of security to prevent interference with data entry or retrieval.
 2. That the origins of all documents supporting the entries recorded in the system shall be retained.
 3. That all documents relating to the design, features and use of the system shall be retained.
 4. That the accounts controller shall declare in his report that the system meets the acknowledged standards of security and accuracy, especially in connection with the inalterability of entries after their confirmation, and the impossibility of interference with the dates of retrieved statements.
 5. That the statements of entered records and accounts shall be retrieved from the system every three months.

Article 38

The contracts required to be notified to the Directorate by ministries and other governmental bodies, corporations and public institutions and companies shall be specified according to [Article 21](#) of the Law, as follows:

1. Contracts with non-residents who do not have permanent establishments in the State, regardless of value.
1. Contracts with residents, or with non-residents who have permanent establishments in the State, where the value of the contract is two hundred thousand (200,000) Riyals, or its equivalent, in the case of service contracts; and five hundred thousand (500,000) Riyals, or its equivalent, in the case of construction, supply and service contracts.
1. The notification mentioned in the foregoing paragraph shall be effected by a statement including the particulars of the contract parties, the nature of works contracted, the contract period and contract value, accompanied by a copy of the contract or that part of it which includes the information included in the statement.

The said statement shall be sufficient in the case of contracts signed with non-residents who do not have permanent establishments in the State with a value not exceeding one hundred (100,000) Riyals or its equivalent.

In all cases, the Directorate may, if it deems fit, require a copy of the contract.

The Directorate may address any body or entity that had dealings with the taxpayer for obtaining information relating to tax assessment, and it may likewise obtain any information required under an international tax treaty.

Part 5

Examination and Assessment Procedure

Article 39

1. The directorate shall examine the declaration of the taxpayer, its accompanying documents, and any books or other documents it deems necessary for verifying the contents of the declaration against the provisions of the Law and this Bylaw.

1. The directorate shall issue its tax assessment Resolution according to the declaration in the following situations:

1. Where the Directorate approves the declaration, it shall issue the tax assessment decision according to the declaration on [Form No. 4-1](#) Assessment.
2. Where the directorate enters alterations on the declaration, it shall issue an altered tax assessment decision on [Form No 4-2](#) Assessment.
3. Where the directorate assesses the tax on the basis of estimation under [Article 23](#) of the Law, it shall issue an estimated tax assessment decision on [Form No 4-3](#) Assessment.

Article 40

For the purposes of tax assessment the Directorate may take any of the following actions:

1. Conduct a site examination at the place of activity during the working hours of the taxpayer.
2. Examine the books, records, accounts and data under [Article 22](#) (3) of the Law at the premises of the Directorate or the offices of the taxpayer, and retain copies thereof if it deems fit.
3. Examine the books, records and information pertaining to the taxpayer for the purposes of collecting information relating to tax due by another taxpayer.

Article 41

The Directorate may assess the tax on the basis of estimation in all cases where it is not possible to specify the taxable income on an actual basis, including, in particular, the cases mentioned in [Article 23](#) of the Law.

1. In applying [Article 23](#) of the Law, “irregular books and records” shall mean such books and records which lack the formal conditions for keeping accounting books and records, in accordance with the laws and accounting standards applicable in the State.
 2. Where the information and explanations under [Article 22](#) (2) (2) of the Law are not submitted, the Directorate shall notify the taxpayer by registered letter or by hand delivery to the taxpayer or the authorised person, to submit such information and explanations on a specific date. Where the taxpayer fails to respond by the specified date, the tax shall be assessed on the basis of estimation.
-

Article 42

The tax shall be assessed on the basis of estimation by relying on audited information and data, as well as objective evidence and circumstances available to the Directorate, which shall in particular include the following:

1. The information available in the taxpayer's accounts, even where the same is destroyed.
 2. The nature and features of the taxpayer's activity.
 3. The information relating to similar situations.
 4. Reports and data issued by independent bodies which relate to the taxpayer's activity.
-

Article 43

Where the tax is not assessed according to the declaration, the assessment decision shall include the information provided under [Article 24](#) of the Law.

The statement of facts, information and circumstances on the basis of which the tax was assessed

shall include the specification of provisions of the Law and of the Bylaw on the basis of which the assessment was made.

The Directorate shall notify the taxpayer of the assessment decision by registered letter or by hand delivery to the taxpayer or the authorised person.

Article 44

Without prejudice to any duty to disclose information under any law in the State, the Directorate's employees shall not reveal any information or documents of which they have knowledge or which they possess during or in the course of their duties, according to [Article 27](#) of the Law.

[Part 6](#)

[Objection and complaints](#)

Article 45

1. The taxpayer may object to the assessment decision by registered letter within thirty (30) days of being notified of such decision.
2. The Directorate shall entertain the objection, for the purposes of which it may request any additional information or documents.
3. The Directorate shall notify the taxpayer or his representative of its decision on the objection by registered or by hand delivery within sixty (60) days from the date of the objection.

The expiry of such period without a response from the Directorate shall be deemed a rejection of the objection.

Article 46

A taxpayer may complain against the decision of the Directorate in connection with the objection before the Tax Complaints Committee provided for under [Article 30](#) of the Law within thirty (30) days from the date of being notified of such decision, or from the expiry of the period specified for the decision on the objection without such decision being made.

1. Where the taxpayer admits in writing his acceptance of the Directorate's decision on the objection, or fails to complain before the Tax Complaints Committee according to the foregoing paragraph, the Directorate's decision on the objection, or the tax assessment decision, as the case may be, shall be final, and the relevant tax and related sanctions shall be due.

Part 7

Tax Collection and Refund

Article 47

The taxpayer shall pay the tax due based on the declaration and on the day of its submission.

1. The tax due, which is based on the particulars of the assessment decision and related financial sanctions, shall be due for payment upon the decision by the Directorate of the tax assessment by way of alteration or estimation and the expiry of the objection period under [Article 28](#) of the Law without objection by the taxpayer. The taxpayer shall pay the tax and related financial sanctions within thirty (30) days from the expiry of the said objection period.
1. Where the Directorate issues a decision on tax assessment by way of alteration or estimation and the taxpayer objects within the period provided for under Article 28 of the Law, and the objection was decided upon within the period provided for under [Article 29](#) of the Law, the tax due shall be paid on the basis of the Directorate's decision on the objection or related financial sanctions within thirty days of the date of notifying the taxpayer of the decision on the objection.
1. Where the taxpayer objects to the decision on tax assessment by way of alteration or assessment, and the Directorate fails to respond to the objection during the sixty (60) days provided for under [Article 29](#) of the Law, such tax shall be paid on the basis of the assessment decision and related financial sanctions within thirty (30) days of the expiry of the said sixty (60) days.

The taxpayer may pay the tax due and related financial sanctions immediately after being notified of the assessment decision according to the two situations provided for under paragraphs (2) and (4) of this Article, or by the Directorate's decision on the objection according to the situation provided for under paragraph (3) of this Article.

Article 48

Taxes due and any financial sanctions relating thereto shall be paid in a single instalment, provided that the same may, by the approval of the Directorate, be paid in installments within a period not exceeding four (4) months if the taxpayer presents an application with reasonable grounds, supported with documents, and satisfying the following conditions

1. That the instability of the financial position of the taxpayer is established, to the extent that the taxpayer cannot pay the tax and financial sanctions in a single instalment.
2. That the taxpayer has never before obtained an approval from the Directorate to pay the tax and its relevant financial sanctions in instalments, or that such approval was obtained but he succeeded in paying all such instalments in time.
3. That the amount payable in instalments should not include a tax due, relevant financial sanctions, and fines resulting from the taxpayer's commission of any of the offences under [Article 43](#) of the Law, or a tax deducted at source or financial sanctions relating thereto.

In all cases, where the taxpayer fails to pay any of the instalments in time, all the outstanding instalments shall be immediately payable.

Article 49

Execution attachment procedures shall be carried out on the properties of the taxpayer in cases where the tax assessment and related financial sanctions are final and were not paid in time according to the law, which includes the following:

1. The expiry of time specified for objection under [Article 28](#) of the Law without an objection by the taxpayer on the assessment decision.
 2. The taxpayer's agreement in writing to the assessment decision or the Directorate's decision on the objection.
 3. The issuance of a final decision by the Tax Complaints Committee, or a final judgment on the tax assessment decision or related financial sanctions.
2. Without prejudice to the provisions of the laws regulating execution attachment, the Directorate shall notify the taxpayer by registered letter or by hand delivery to the taxpayer of its intention to attach his properties, requiring him to pay the amounts due within thirty (30) days, failing which the attachment shall be applied to the extent of such amounts due.
 3. Where the taxpayer fails to pay the amounts due in time, as provided in the foregoing paragraph, the Directorate shall attach the properties of the taxpayer according to applicable procedure, and collect the amounts due according to the following order:

1. The attachment and sale expenses.
2. The tax.
3. The financial sanctions.

Article 50

The taxpayer shall have the right to recover any tax and related financial sanctions collected from him without legal grounds, in accordance with [Article 39](#) of the Law.

The Directorate shall consider the recovery application and notify the taxpayer of its decision thereon by registered letter or by hand delivery to the taxpayer or the authorised person within sixty (60) days from the date of the application.

The expiry of sixty (60) days from the date of an application without a response from the Directorate shall be deemed a rejection of such application.

The taxpayer shall have the right to complain against the Directorate's decision on the application before the Tax Complaints Committee, according to Articles [33](#), [34](#) and [35](#) of the Law.

1. The taxpayer shall be entitled to compensation at 1 percent of the tax and related financial sanctions which have been collected without legal grounds, for every month of delay or part thereof, after the expiry of sixty days from the date on which the said amount of tax and related financial sanctions becomes final.

[Part 8](#)

[Financial sanctions](#)

Article 51

For the purposes of calculating financial sanctions under [Article 40](#) (1) of the Law, parts of the day shall not be considered a full day.

1. The delay period mentioned in [Article 40](#) (3) of the Law shall be computed from the day immediately following the date specified for the submission of the declaration, or the extension

thereof in case of such extension, under [Article 16](#) of the Law.

2. The tax assessment decisions by way of alteration or estimation shall include such financial sanctions as calculated according to [Article 40](#) (1) and (2) of the Law. The taxpayer shall pay the amounts of such sanctions upon the payment of tax due.

Article 52

In applying the provisions of [Article 42](#) of the Law, the financial sanctions provided under Articles [40](#) and [41](#) of the Law shall be absolved upon application by the taxpayer.

The expiry of sixty (60) days from the date of an application without a response from the Directorate shall be deemed a rejection of such application.

[Part 9](#)

[Prevention of Tax Evasion](#)

Article 53

Evasion of the payment of due tax, under [Article 50](#) (1) of the Law, shall mean the execution by the taxpayer of agreements, operations or transactions, one of the main objectives of which is to lower the amount of taxable income, or the creation of a loss or an increased loss, or the use by the taxpayer of double taxation treaties for such purpose.

The aforesaid includes situations where the amount of tax due becomes valueless.

1. In applying the provisions of [Article 50](#) (1) of the Law, tax privilege shall mean the following:
 1. The reduction of tax due through the reduction of taxable income.
 2. Obtaining tax exemption.
 3. The recovery of tax amounts or financial sanctions already paid.
2. The agreements, operations and transactions provided under [Article 50](#) (1) of the Law shall particularly include the following:
 1. Agreements, operations and transactions which are organized and implemented through

a measure or a set of interconnected measures of having no commercial objectives other than tax evasion.

2. The aforesaid rule does not apply to agreements, operations and transactions implemented in good faith for commercial objectives, among which tax evasion is not a main objective.
1. Agreements, operations and transactions which include conditions relating to commercial and financial transactions between associated parties, such as transactions concluded between a juristic person and its related permanent establishment, or between such establishments inter se, which conditions are different from those applicable between non-associated parties.
2. Agreements, operations and transactions which include a requirement that the taxpayer divide his income and transfer it wholly or partially to a person or persons associated thereto for the purposes of evading the payment of tax, wholly or in part.
- 3.
4. A person is deemed associated with another person in any of the following situations:
 1. In the case of natural persons, that one of such persons is a spouse, in-law, or a relative of the other up to the fourth degree.
 2. In the case of juristic persons and natural persons, that the natural person owns, independently or with another person or associated persons, directly or indirectly, more than fifty percent (50%) of the capital or voting rights, or income rights, of the juristic person.
 3. In the case of juristic persons, that one of which owns, independently or with another person or associated persons, directly or indirectly, more than fifty percent (50%) of the capital or voting rights, or income rights, of the other juristic person; or that another person or associated persons own, directly or indirectly, more than fifty percent (50%) of the capital or voting rights, or income rights, of in both.
2. The market price in the case of full competition under [Article 50](#) of the Law shall be specified according to free comparative price, which is the price of a service or commodity which would have been applied if the transaction had been between non-associated parties.
- 3.
4. This price shall be specified on the basis of comparison with a similar commodity or service delivered or rendered between non-associated parties, with particular consideration of the following:
 1. The attributes of the commodity or service.
 2. The terms of contract.
 3. The functions completed, assets used and risks undertaken.
 4. The economic conditions.
5. Where the data necessary for the application of the free comparative price are not available, the taxpayer shall submit an application to the Directorate to apply any of the other pricing processes approved by the Cooperation and Development Organisation in the economic field.

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