



Ministry of Justice  
State of Qatar



**Council of Ministers' Resolution No. (16) of 2020 Identify the Excise Goods Exempted from Tax and the Conditions for their Exemption**

<b>Law Summary Record Status:</b> In force	Type: Council of Ministers' Resolution	<b>Number:</b> 16	<b>Date:</b> 31/05/2020	Corresponding to 07/10/1441 Hijri	<b>Number of Articles:</b> 4
<b>Official Gazette</b>	<b>Issue:</b> 11	Official Journal Issue	<b>Publication Date:</b> 29/06/2020	Corresponding to 07/11/1441 Hijri	<b>Page from:</b> 12

**Articles (1-4)**

We, Council of Ministers,

Having perused the Constitution;

The Customs Law promulgated by Law No. (40) of 2002;

Law No. (25) of 2018 regarding Selective Tax;

Emiri Resolution No. 29 of 1996 on the Council of Ministers' Resolutions to be submitted to the Emir for Ratification and Issuance; and

The proposal of the Minister of Finance,

Hereby promulgate the following Resolution:

**Articles**

**Article (1)**

Unless the context otherwise requires, the following terms, wherever mentioned throughout this Resolution, shall have the meanings hereby assigned for them:

The "Duty-Free Market" means that licensed building or place wherein goods are placed free of customs duties taxes and selective tax for purposes of display or sale;

The "Duty-Free Stores" means these retail businesses located within the duty-free market and selling merchandise to travelers with the understanding they will be taken out of the State;

The "Goods Sold/ Consumed during International Passenger Transport" means excise goods that are sold or consumed on board international air transport aircraft and international maritime transport ships departing from the State.

## **Article (2)**

The following goods shall be exempt from the tax:

- 1- Excise Goods that are used exclusively for therapeutic purposes by licensed health institutions, provided that a written approval from the General Tax Authority, based on a certificate submitted by the concerned party issued by the competent authority at the Ministry of Public Health proving the exclusive use of those items and their quantities for therapeutic purpose;.
- 2- Excise Goods purchased, by a traveler departing from the State, within the permissible limits, from Duty-Free Stores, located inside the airport or seaport after the inspection point, provided that the traveler presents the boarding pass at the point of sale. This exemption shall not apply to goods sold to other persons, including members of the crew of an aircraft or vessel; and
- 3- Excise Goods Sold/ Consumed during International Passenger Transport, provided that the goods thereof have not been previously released for consumption and that aircraft or ships are supplied with them in accordance with customs rules and procedures. The exemption shall continue to apply if such goods are not consumed/ sold during the flight and are allocated for a subsequent international flight, provided that the provisions of the Customs Law apply regarding unconsumed or unsold goods that are returned to the State.

---

## **Article (3)**

- 1- Duty-Free Store, the airline company, or the international shipping company, depending on the case, shall keep evidence of the sale of exempted excise goods, provided that this includes the date of sale, the air or sea flights number, the intended airport or port location and the quantity of excise goods sold. Evidence of excise goods consumed during international air and sea flights shall also be kept.
- 2- The General Tax Authority or the General Authority of Customs, depending on the case, has the right to ask concerned persons addressed by the provisions of the previous clause to provide any clarifications, documents or data necessary to verify that the exemption conditions are met. Failure to submit any of the above shall result in recalculation, imposition and collection of the tax and the imposition of the prescribed financial penalties.

---

## **Article (4)**

All competent authorities, each within its own jurisdiction, shall enforce this Resolution which shall come into force from the day following its publication in the Official Gazette.

---

**Please do not consider the material presented above Official.**

**© 2017 Government of the State of Qatar. All rights reserved.**