

Emiri Resolution No. (77) of 2018 Establishing the General Tax Authority 77/ 2018

Number of Articles 12

Table of Contents

Articles

We, Tamim bin Hamad Al-Thani, Emir of the State of Qatar,
After perusal of the [Constitution](#),
The [State Financial System Law](#) promulgated by Law No. (2) of 2015,
Emiri [Decree No. \(21\) of 2014 on](#) the organizational structure of the Ministry
of Finance,
and the proposal of the Council of Ministers,
Have resolved as follows:

Articles

Article (1)

In applying the provisions of this law, the following words and phrases shall have the meanings assigned thereto, unless the context otherwise requires:

Authority: The General Tax Authority (GTA)

Minister: Minister of Finance.

The President: The President of the authority.

Article (2)

A public body under the name “ General Tax Authority (GTA)” shall be established, having a juristic personality and a budget to be attached to the budget of the Ministry of Finance.

Article (3)

The Authority shall follow the Minister of Finance, and shall be headquartered in Doha.

Article (4)

The Authority aims, within the framework of the general policy of the State, to implement tax policy in accordance with the highest standards in order to enhance state revenues and achieve sustainable development. In order for the Authority to achieve its objectives, it may exercise the following competencies:

- 1- Implementing the provisions of laws, regulations and decisions related to taxes.
 - 2- Proposing draft legislative instruments and policies related to taxation, and expressing opinion thereon.
 - 3- Preparing studies, researches and reports related to taxes and relevant statistics, in coordination with the competent authorities.
 - 4- Identifying the taxpayers, receiving tax returns therefrom, and reviewing those returns.
 - 5- Assessing the tax and the relevant financial penalties, pursuant to the applicable laws, regulations and tax resolutions.
 - 6- Preparation of draft agreements and memorandums of understanding relating to taxation and a identifying their implications.
 - 7- Implementing the provisions of the tax agreements to which the State is a party, in coordination with the competent authorities, and evaluating the consequences thereof.
 - 8- Reviewing the objections of taxpayers to the tax assessment decisions and informing them of their decisions in this regard.
 - 9- Combating tax crimes and taking all necessary measures in accordance with the provisions of the law, in cooperation with the competent authorities.
 - 10- Work to develop and provide all electronic tax services to facilitate taxpayers.
 - 11- Work to disseminate and deepen the tax culture and voluntary commitment of taxpayers.
 - 12- Follow systems and procedures that reduce administrative costs and facilitate tax compliance.
 - 13- Represent the State in regional and international conferences and meetings whose activities are related to tax affairs, in coordination with the competent authorities.
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Article (5)

The Minister shall be responsible for the general performance of the Authority and shall have the necessary powers and authorities to achieve its objectives, in particular the following:

- 1- General supervision of the Authority's performance.
 - 2- Proposing the annual estimated budget of the Authority.
 - 3- Submitting an annual report on the achievements and work programs of the Authority to the Council of Ministers at the end of each fiscal year, and discussing the information and reports related thereto.
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Article (6)

The Commission shall have a President, who shall be appointed by virtue of an Emiri resolution. By virtue of an Emiri Resolution, an assistant, or more, to the President may be appointed, who shall act as replacement in the event of the President's absence or vacancy of the President's

position.

The President shall represent the Authority before the judiciary and in its relations with others.

Article (7)

The President shall, under the supervision of the Minister, and within the framework of the general policy of the Authority, conduct all its technical, financial and administrative affairs, in accordance with the established laws, regulations and systems, and within the limits of the annual budget, and in particular, the President may carry out the following:

- 1- Developing the general policy of the Authority and supervising its implementation.
- 2- Establishing and develop tax collection mechanisms in accordance with the law.
- 3- Approving the Authority's project plans and programs and following up on their implementation.
- 4- Supervising the proper functioning of the Authority.
- 5- Proposing fees for the services provided by the Authority.
- 6- Proposing legislations related to the work of the Authority.
- 7- Preparing an annual report on the Authority's work programs and achievements and presenting it to the Minister at the end of each fiscal year.

The decision of the President provided for in Clause (1) shall not be effective, except after its adoption by the Council of Ministers, upon the proposal of the Minister.

Article (8)

The Authority shall consist of administrative units who shall be identified and the competencies thereof determined by virtue of a Cabinet resolution, upon the Minister's proposal.

By a resolution of the Minister, based on the proposal of the President, departments within the administrative units may be created, merged or removed and their competences set or amended as required by public interest, whereas the Ministerial resolution shall not come into force except after being approved by the Cabinet.

Article (9)

The financial resources of the Authority shall include:

- 1-The financial allocations provided thereto by the State.
 - 2- Other resources approved by the Council of Ministers, upon the proposal of the Minister.
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Article (10)

The Minister may, at any time, request the Authority to submit reports on its technical, financial and administrative status, or any aspect thereof, or any information related thereto. Additionally, the Minister may issue general directives to the Authority as to what he must do in matters of public interest or policy.

Article (11)

The Minister shall, upon the proposal of the President, issue the necessary decisions to implement the provisions of this resolution. Until these decisions are implemented, the regulations and rules currently in force shall continue to apply in a manner that does not contradict the provisions of this resolution.

Article (12)

All competent authorities, each within its jurisdiction, shall implement this decision. It shall come into force from the date of its issuance thereof. Published in the Official Gazette.

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