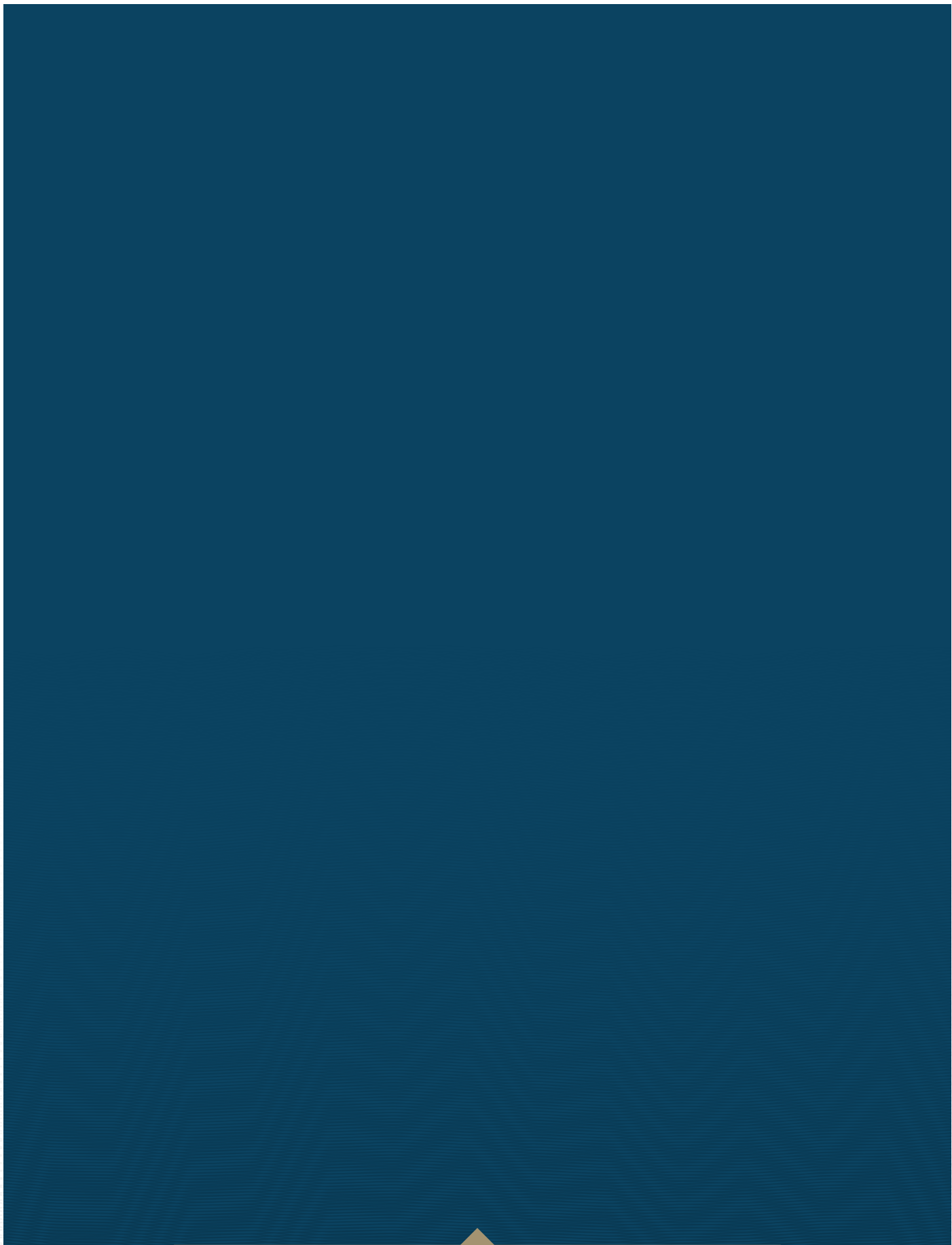




# EXCISE TAX LAW AND ITS EXECUTIVE REGULATIONS

2024 EDITION

"ISSUED BY THE GENERAL TAX AUTHORITY"

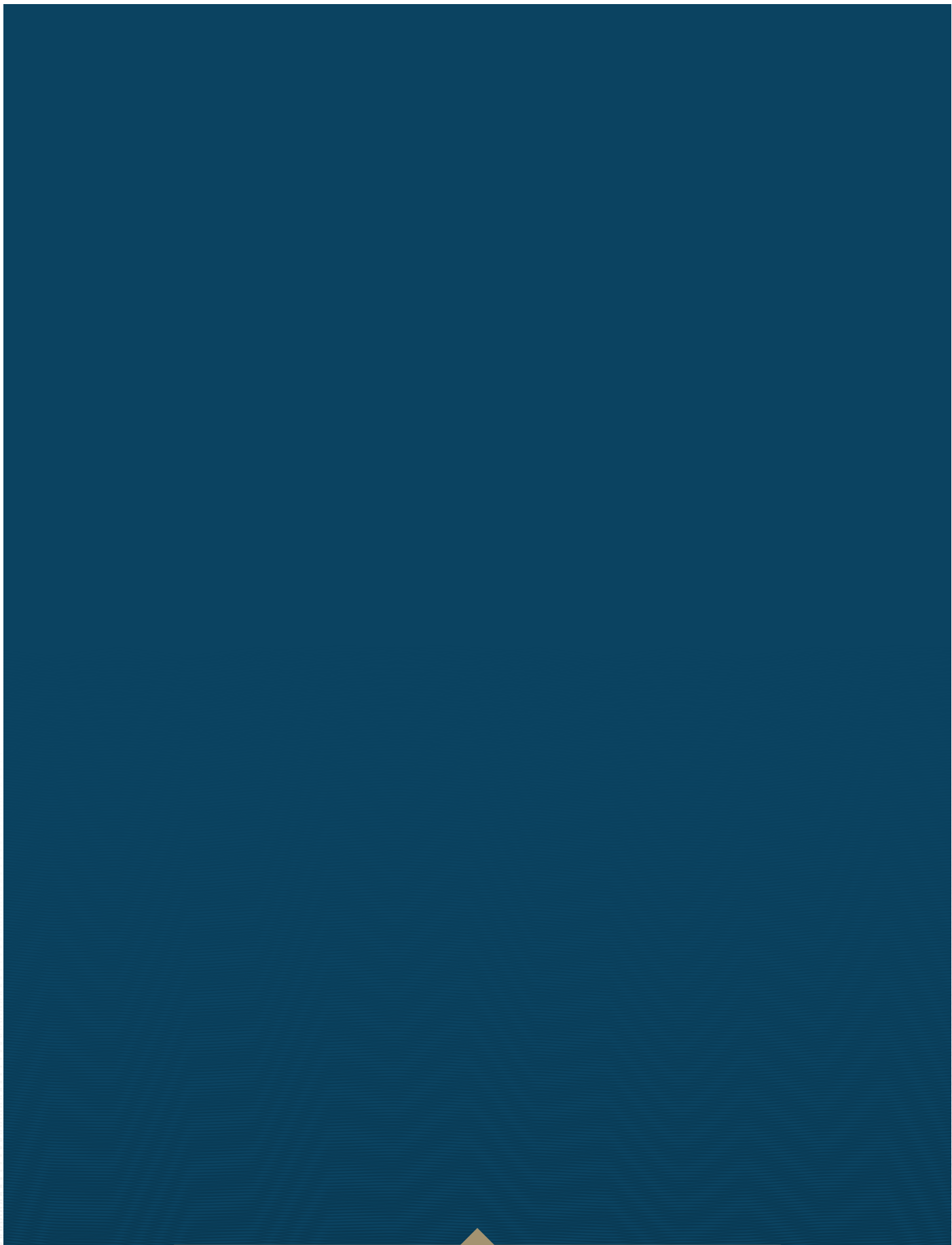


## Table of Contents

<b>Law No. (25) of 2018 Concerning Excise Tax</b>	<b>7</b>
<b>Cabinet Decision No. (5) of 2019 Issuing the Executive Regulations of Law No. (25) of 2018 Concerning Excise Tax</b>	
Promulgation Articles	19
Section One: Definitions	19
Section Two: Scope of the Tax	20

# LAW NO. (25) OF 2018 CONCERNING EXCISE TAX

**CABINET DECISION NO. (5) OF 2019 ISSUING THE  
EXECUTIVE REGULATIONS OF LAW NO. (25) OF  
2018 CONCERNING EXCISE TAX**



**WE, TAMIM BIN HAMAD AL THANI, EMIR OF THE STATE OF QATAR,  
HAVING REVIEWED AND PERUSED:**

The Constitution

Law No. (40) of 2002 on Customs,

Law No. (2) of 2018 on Income Tax,

Law No. (2) of 2015 on the State Financial System,

Emiri Decree No. (77) of 2018 Establishing the General Tax Authority,

The Unified GCC States Excise Tax Treaty, ratified by Decree No. (59) of 2018,

The proposal of the Minister of Finance

The draft law submitted by the Cabinet

And after consulting the Shura Council,

We have decided to promulgate the following law:

## Article 1

For the purposes of applying the provisions of this law, the following words and phrases shall have the meanings assigned to each, unless the context requires otherwise:

**Council/GCC:** The Gulf Cooperation Council.

**State:** The State of Qatar.

**Agreement:** The Unified Agreement for Excise Tax for the GCC States.

**Member State:** Any other state that enjoys full membership in the Council and applies and enforces a local law in accordance with the Agreement.

**Council Territory:** All territories of the Member States.

**Ministerial Committee:** The Financial and Economic Cooperation Committee of the Council.

**Minister:** The Minister of Finance.

**Authority:** The General Tax Authority.

**President:** The President of the Authority.

**Tax:** Excise Tax.

**Person Liable for Tax:** The person responsible according to the provisions of this law for accounting for, declaring, and paying the due tax.

**Person:** Any natural or legal person, or any form of partnership.

**Excise Goods:** Goods subject to tax in accordance with the provisions of this law.

**Locally Produced Excise Goods:** Excise goods produced within the state.

**Imported Excise Goods:** Excise goods imported into the state from abroad, whether from another Member State or from outside the Council Territory.

**Suspended Tax Status:** The status where the tax liability on locally produced or imported excise goods is suspended in accordance with the provisions of Article (11) of this law.

**Tax Warehouse:** A place where the licensee is permitted to produce, transform, possess, store, or receive locally produced or imported excise goods under suspended tax status.

**Licensee:** The person approved by the Authority to produce, transform, possess, store, transport, or receive locally produced or imported excise goods in a tax warehouse during the course of business.

**Value of Excise Goods:** The value on which the tax is calculated in accordance with the provisions of this law.

**Tax Period:** The period for which the tax must be calculated, as defined by the executive regulations of this law.

**Business Purposes:** The value or quantity of supplies that exceed what is stipulated in the referred Customs Law.

**Importer:** The person who imports excise goods into the state

## Article 2

Excise tax shall be imposed on locally produced or imported excise goods as specified in the schedule attached to this law and according to the rates defined therein.

Goods	Tax Rate
Tobacco and its derivatives	100%
Carbonated drinks	50%
Energy drinks	100%
Goods of a special nature	100%

A schedule listing the subcategories of excise goods, their harmonized system code, and the specified date for tax application on each good shall be issued by a decision of the Cabinet.

## Article 3

Subject to the provisions of Article (11) of this law, the excise tax is due on excise goods at the date of their release for consumption. Excise goods are deemed released for consumption in the following cases:

1. Production of excise goods outside the suspended tax status.
2. Release of excise goods from any suspended tax status.
3. Possession of excise goods outside any suspended tax status without the due tax being paid within the state.
4. Importation of excise goods unless they are under suspended tax status.
5. Loss or damage of excise goods in suspended tax status unless the licensee proves that the loss or damage was due to reasons beyond their control, according to the conditions and procedures specified by the executive regulations of this law.

## Article 4

The value of excise goods subject to tax, which the tax is imposed on, is determined by the retail sale price declared by the producer or importer of these goods or according to a standard price list issued by the Minister, whichever is higher.



### Article 5

The following persons are liable to pay the tax:

1. The person who produces excise goods outside the suspended tax status.
2. The person who possesses excise goods that have not had the due tax paid outside the suspended tax status, as determined by the Authority.
3. The licensee upon the release of excise goods from the suspended tax status.
4. The licensee upon releasing excise goods for consumption due to their loss or damage in suspended tax status according to the provisions of Article (3/second paragraph/clause 5) of this law.
5. The importer of excise goods.
6. The licensee when transporting excise goods in violation of the suspension conditions stated in this law and its executive regulations.
7. Any other person who releases excise goods for consumption.

If the tax liability conditions are met by more than one person mentioned in the previous paragraph, these persons shall be jointly responsible for the payment of the due tax.

### Article 6

Any person engaged in activities involving the production or importation of excise goods, or who is licensed to operate a tax warehouse, must apply for tax registration with the Authority, and a certificate will be issued accordingly.

The registered person must inform the Authority of any changes that may affect their tax obligations.

The executive regulations of this law shall determine the conditions, controls, and procedures for registration and cases of its cancellation.

### Article 7

The registered person liable for tax must submit a tax return for the due tax for each tax period and pay it on the same day the return is submitted, within fifteen days after the end of the tax period.

Subject to the statute of limitations specified in this law, the person liable for tax may correct any errors in the submitted return for a previous tax period, pay any due tax differences, or reclaim any overpaid amounts, according to the periods, procedures, and conditions specified by the executive regulations of this law.

The President may decide to exempt importers from submitting a tax return and defer the tax payment on imported excise goods according to the conditions set by him/her.

### Article 8

The person liable for tax must maintain accurate, independent records of the movement of excise goods, retain supporting documents, and keep them organized for verifying the correctness of tax calculations and payments, according to the conditions, arrangements, and periods specified by the executive regulations of this law. The person must also comply with the distinctive marks required to be placed on excise goods, according to the decisions issued by the Minister in this regard.

### Article 9

The tax is assessed based on the data provided in the return, and the return constitutes a tax assessment and an obligation to pay it on the same day it is submitted.

The Authority may amend the assessment based on the data provided in the return and the supporting documents in line with the provisions of this law and its executive regulations.

The Authority may also conduct an estimated assessment based on any available data if the tax return or supporting data and documents are not submitted.

In both cases, the Authority must notify the person liable for tax or their agent of the tax assessment elements and their value on the designated form, via registered letter, or any other means deemed appropriate by the Authority, according to the conditions and controls specified by the executive regulations of this law.

### Article 10

The Authority may license any person to operate a tax warehouse.

For the purposes of this law, any licensed customs warehouse under the provisions of the referred Customs Law shall be considered a tax warehouse for imported excise goods.

The executive regulations of this law shall determine the licensing conditions and procedures and the cases for its amendment and cancellation.

The Authority may impose an annual fee for the issuance and renewal of licenses, as determined by a decision of the Minister.

### Article 11

The tax on excise goods shall be suspended in the following cases:

1. Production, transformation, possession, storage, or receipt of locally produced excise goods by the licensee in a tax warehouse.
2. Transport of excise goods by the licensee under suspended tax status in any of the following cases:
  - a. From one tax warehouse to another within the state.
  - b. From a tax warehouse to a tax warehouse in another Member State.
  - c. From a tax warehouse to an exit point of excise goods from the Council Territory for export or re-export, according to the provisions of the referred Customs Law.
3. Upon importation of excise goods into a tax warehouse in the state.
4. Importation of excise goods under suspended customs duty status, according to the provisions of the referred Customs Law. Subject to the controls and decisions issued by the Ministerial Committee, the executive regulations of this law.

shall determine the rules for applying this article, and the mechanisms and guarantees for transporting excise goods under suspended tax status.

### Article 12

A refund of the excise tax paid on excise goods released for consumption in the state is permitted in the cases of export and re-export for business purposes outside the Council Territory.

A refund is also permitted on the excise tax paid on excise goods if they are used in the production of other taxable excise goods.

A refund of the excise tax paid on excise goods in the state may be requested when they are transferred to another Member State and the tax is paid there.

Subject to the controls and decisions issued by the Ministerial Committee, the Minister shall issue a decision specifying additional refund cases when excise goods are released for consumption in the state but not consumed.

The executive regulations of this law shall define the conditions and procedures for refunds.

### Article 13

#### The following are exempt from tax:

1. Diplomatic and consular bodies, international organizations, and heads and members of the diplomatic and consular corps accredited to the state, on the condition of reciprocity, according to the controls issued by the Minister.
2. Excise goods accompanying travellers coming to the state, provided they are not of a commercial nature and meet the conditions and controls specified in accordance with the referred Customs Law.
3. Other excise goods specified by a decision of the Cabinet based on the Minister's proposal, along with the conditions for their exemption.

### Article 14

Employees of the Authority must maintain the confidentiality of information and documents that come to their knowledge or are in their possession during or in connection with the performance of their duties.

Authority employees are exempt from this obligation in the following cases:

1. Disclosure to the person liable for the tax or their agent, or to any government entity with the approval of the person liable for the tax, unless the disclosure is prohibited by another law or an international or regional tax agreement to which the state is a party.
2. Disclosure upon the request of any judicial authority.
3. Disclosure as part of the information exchange procedures under an international or regional tax agreement to which the state is a party.

### Article 15

In matters not specifically addressed by this law and its executive regulations, the person liable for the tax may object to assessment decisions and other decisions issued by the Authority. They may also appeal decisions issued in the objection before the Tax Appeals Committee established under the referred-to Income Tax Law, in accordance with the provisions, deadlines, and procedures specified therein.

### Article 16

With the exception of acts constituting tax evasion offenses under Article (18) of this law:

1. The President or their delegate may impose a financial penalty of (10,000) ten thousand Qatari Riyals on any person liable for the tax who:
  - a. Delays registration with the Authority for no more than ninety days from the expiration of the registration period specified under this law and its executive regulations.
  - b. Refuses, without an acceptable excuse, to provide clarifications and information requested by the Authority, or to enable its employees to perform their duties in accordance with this law and its executive regulations.
  - c. Violates the controls and conditions for licensing a tax warehouse.
  - d. Violates the notification requirements to the Authority about changes in registration data and accounting obligations specified under this law and its executive regulations. e. Fails to maintain records and documents as required under this law and its executive regulations.
  - e. Violates the provisions regarding distinctive marks that must be placed on excise goods.
  - f. Provides incorrect information in the tax return or omits required information, without resulting in a reduction in the due tax.
2. The President or their delegate may impose a financial penalty of (500) five hundred Qatari Riyals for each day of delay, up to a maximum of (180,000) one hundred eighty thousand Qatari Riyals, on any person liable for the tax who fails to submit the return within the specified deadlines in accordance with this law and its executive regulations.
3. The President or their delegate may impose a financial penalty of (2%) of the due tax amount for each month of delay or part thereof, not exceeding the amount of the due tax, on any person liable for the tax who fails to pay it within the specified deadlines in accordance with this law and its executive regulations.

4. The President or their delegate may impose a financial penalty of (5%) five percent of the unpaid due tax amount on any person liable for the tax who provides incorrect information about excise goods, resulting in a reduction of the due tax, unless the person liable for the tax submits a request to amend the return within thirty days from the expiration of the return submission period as per Article (7) of this law, and the unpaid due tax does not exceed (10%) ten percent of the due tax amount after amendment.

The person liable for the tax shall be notified of the financial penalties imposed according to the procedures specified by the executive regulations of this law.

### Article 17

The President or their delegate, up to a limit of (500,000) five hundred thousand Qatari Riyals, and the Minister for amounts exceeding this limit, may fully or partially exempt the person liable for the tax from the financial penalties specified in the previous Article if the person provides justifications acceptable to the Authority.

The exemption mentioned in the previous paragraph shall be revoked if the person liable for the tax files a complaint in accordance with Article (15) of this law.

### Article 18

Without prejudice to any more severe penalty provided for by another law, tax evasion shall be punishable by imprisonment for a period not exceeding one year and a fine not exceeding three times the amount of due tax, or by either of these penalties. Acts qualifying as tax evasion shall include the following:

1. Failure to submit a registration application to the Authority for more than ninety (90) days from the expiration of the specified registration period, according to the provisions of this law and its executive regulations.
2. Failure to submit a tax return to the Authority for more than one year from the expiration of the specified period for submitting the tax return according to the provisions of this law and its executive regulations.
3. Importing excise goods into the state or attempting to do so in a manner contrary to the provisions of this law or the referred Customs Law without paying the due tax in full or in part.
4. Producing, transforming, possessing, storing, transporting, or receiving excise goods on which the due tax has not been paid, in violation of the provisions of this law, its executive regulations, and the decisions issued in implementation thereof, with the intent of evading the due tax.
5. Releasing excise goods from the tax warehouse or any suspended tax status without paying the due tax or disposing of them for purposes other than those for which they were brought in.
6. Submitting false or forged documents, records, or returns or placing incorrect markings with the intent to evade paying the due tax in full or in part, or to reclaim it unjustly.
7. Using excise goods exempt from tax for purposes other than those for which they were exempted, or changing, selling, or disposing of them without the approval of the Authority and without paying the due tax.
8. Any act that constitutes a customs smuggling offense according to the provisions of the referred Customs Law resulting in a total or partial deficiency in the tax due on excise goods.

In all cases, excise goods subject to the evasion offense shall be confiscated, or, if not seized, a judgment for fines/penalties equivalent to their value shall be issued.

In the case of repeat offenses, the penalty shall be doubled.

An offender is considered a repeat offender if they commit a similar offense within five years from the date of the completion of the execution of the imposed penalty or its lapse by time.

### Article 19

Without prejudice to any more severe penalty provided for by another law, a penalty of imprisonment for a period not exceeding six months and a fine not exceeding fifty thousand (50,000) Qatari Riyals, or either of these penalties, shall be imposed on anyone who violates the provisions of Article (14) of this law.

### Article 20

The provisions and procedures stipulated in the referred Customs Law regarding smuggling offenses shall apply to tax evasion offenses related to imported excise goods.

### Article 21

The person responsible for the actual management of a legal entity shall be subject to the same penalty prescribed for acts committed in violation of the provisions of this law if it is proven that they were aware of such acts or if their breach of duties imposed by such management contributed to the commission of the offense.

Any person who deliberately participates in violating any of the obligations stipulated in this law shall be jointly liable with the person obligated to pay the tax for any amounts due as a result of the violation.

If the legal entity commits one of the offenses stipulated in this law in its name or for its benefit, it shall be subject to the fine prescribed for that offense, without prejudice to the criminal liability of the natural person affiliated with it.

### Article 22

Criminal proceedings for the offenses stipulated in Article (18) of this law may not be initiated except based on a written request from the President.

Criminal proceedings for tax evasion offenses associated with customs smuggling offenses may be initiated based on a written request in accordance with the provisions of the referred Customs Law.

### Article 23

The President, or their delegate, may reconcile the offenses stipulated in this law before initiating criminal proceedings or during their consideration and before a final judgment is rendered in return for payment of half the maximum fine and the due tax and related financial penalties.

Reconciliation shall result in the non-initiation or termination of the criminal proceedings, as applicable.

The Public Prosecution shall order the suspension of the execution of the penalty if reconciliation occurs during its execution.

### Article 24

Employees of the Authority, who are granted judicial seizure status by a decision of the Attorney General in agreement with the Minister, shall have the power to seize and document offenses committed in violation of the provisions of this law, its executive regulations, and implementing decisions.

These employees shall have the right to enter premises where the person liable for tax conducts their business and its annexes to carry out any work required by their nature of work, as specified by the executive regulations of this law.

Customs employees with judicial seizure status shall have the authority to seize and document tax evasion offenses related to imported excise goods.

### Article 25

The procedures for precautionary or executive seizure of the property of the person liable for tax shall be in accordance with the provisions and procedures stipulated in the referred-to Income Tax Law.

### Article 26

The statute of limitations on the Authority's right to assess and collect tax and related financial penalties, as well as the statute of limitations on the right of the person liable for tax to request the refund of taxes and financial penalties collected from them, shall be governed by the statute of limitations provisions stipulated in the referred Income Tax Law.

### Article 27

In matters not specifically addressed by this law and its executive regulations, all provisions of the referred Customs Law shall apply to imported excise goods, including procedures and controls for import and export, and all rules governing the entry of goods into markets, free zones, and customs warehouses and their exit. The General Authority of Customs shall collect the tax and remit it to the Authority as specified by the executive regulations of this law.

### Article 28

For the purposes of implementing Article (4) of this law, and until the issuance of the Minister's decision regarding the standard price list, the Authority or the General Authority of Customs, as applicable, shall estimate a minimum value for excise goods on which the tax shall be calculated if the declared retail sale price is lower than this estimated value.

### Article 29

Any individual or entity holding excise goods for commercial purposes, outside of a suspended tax status, as of the effective date of this law must submit a verified statement to the Authority within thirty days. This statement should indicate their stock of the specified goods as of the day before the law's effective date. The tax on this stock is due upon submission of the statement and must be paid within thirty days from the due date.

### Article 30

Subject to the regional and international tax agreements to which the state is a party, ministries, other government agencies, public authorities and institutions, companies, associations, private institutions, private institutions of public benefit, individual establishments, and any other entity operating in the state shall provide the Authority with any information it requests for tax purposes.

Entities subject to the provisions of Article (6) of this law, who are engaged in activity as of the date this law comes into effect, must submit a registration application to the Authority and a tax warehouse licensing application if applicable, within ninety days from this date.

### Article 31

The Cabinet shall issue, based on the proposal of the Minister, the executive regulations for this law, and the Minister shall issue the necessary decisions to implement its provisions.

### Article 32

All relevant authorities, each within its jurisdiction, shall implement this law. It shall come into effect from January 1, 2019, and shall be published in the Official Gazette.

# Cabinet Decision No. (5) of 2019 Issuing the Executive Regulations of Law No. (25) of 2018 Concerning Excise Tax



**The Cabinet,**

Having reviewed:

The Constitution,

Law No. (25) of 2018 concerning Excise Tax,

Emiri Decree No. (29) of 1996 regarding Cabinet' decisions that are submitted to the Emir for ratification and issuance,

Emiri Decree No. (77) of 2018 establishing the General Tax Authority,

And given due consideration to the proposal of the Minister of Finance,

Has decided the following:

## Table of Contents

Promulgation Articles

Section One: Definitions (1-1)

Section Two: Scope of the Tax (2-54)

## Promulgation Articles

### Article 1

The provisions of the Executive Regulations for the referred Excise Tax Law, attached to this resolution, shall be implemented.

### Article 2 - Promulgation

All relevant authorities, each within its jurisdiction, shall implement this resolution. It shall come into effect on the day following its publication in the Official Gazette.

### Section One: Definitions

In the application of the provisions of these regulations, the following words and phrases shall have the meanings assigned to each, unless the context requires otherwise:

**Council/ (GCC):** The Gulf Cooperation Council (GCC).

**State:** The State of Qatar.

**Member State:** Any other state that enjoys full membership in the Council and applies and enforces a local law in accordance with the Agreement.

**Authority:** The General Tax Authority.

**President:** The President of the Authority.

**Tax:** Excise Tax.

**Person:** Any natural or legal person/entity, or any other form of partnership.

**Law:** Law No. (25) of 2018 concerning Excise Tax.

**Customs Law:** The Customs Law issued by Law No. (40) of 2002.

**Excise Goods:** Goods subject to tax in accordance with the provisions of the Law.

**Locally Produced Excise Goods:** Excise goods produced within the state.

**Imported Excise Goods:** Excise goods imported into the state from abroad, whether from another Member State or from outside the Council Territory.

**Production of Excise Goods:** Any process of manufacturing, assembling, blending, or converting materials or parts into final excise goods.

**Suspended Tax Status:** The status where the tax liability on locally produced or imported excise goods is suspended in accordance with the provisions of the Law.

**Tax Warehouse:** A place where the licensee is permitted to produce, transform, possess, store, or receive locally produced or imported excise goods under suspended tax status.

**Licensee:** The person approved by the Authority to produce, transform, possess, store, transport, or receive locally produced or imported excise goods in a tax warehouse during the course of business.

**Registered Person:** The person registered for tax purposes.

**Due Tax:** The tax on excise goods that must be paid to the Authority.

**Person Liable for Tax:** The person responsible according to the provisions of the Law for accounting for, declaring, and paying the due tax.

**Value of Excise Goods:** The value on which the tax is calculated in accordance with the provisions of the Law.

**Importer:** The person who imports excise goods into the state.

**Calendar Year:** Twelve months beginning from the first of January and ending on the last day of December of the same year.

## Section Two: Scope of the Tax

### Article 2

1. For the purposes of applying Clause (5) of Article (3) of the law, excise goods are considered released for consumption, and the tax is due if they are lost or damaged under suspended tax status within the state unless the licensee proves that the loss or damage occurred due to reasons beyond their control or reasons inherent to the nature of the excise goods.
2. Reasons beyond control mentioned in the previous clause refer to incidents that cannot be prevented or foreseen or incidents resulting from external causes beyond the licensee's control.
3. Reasons inherent to the nature of excise goods mentioned in Clause (1) of this Article refer to any cause closely related to the nature of the excise goods, making them susceptible to loss or leakage, rendering them harmful or non-compliant with approved specifications, thus unfit for use.

### Article 3

1. In applying the provisions of Article (4) of the law, the value of excise goods is the higher of the following two prices:
  - a. The standard price announced for the excise good within the price list issued by a decision of the Minister.
  - b. The retail sale price declared for the excise good by the producer or importer, minus the tax included therein.
2. The tax included in the declared retail sale price is deducted as follows:
  - a. For excise goods subject to a tax rate of (50%), the value of the excise good is equal to two-thirds of the declared retail sale price for that good.
  - b. For excise goods subject to a tax rate of (100%), the value of the excise good is equal to half of the declared retail sale price set for that good.
3. Exceptionally, the value of excise goods in the form of concentrates, powders, gels, or extracts that can be converted into carbonated drinks or energy drinks is calculated based on their declared sale price by the person liable for the tax, minus the tax included therein according to Clause (2) of this Article, or based on the standard price mentioned in Clause (1)(a) of this Article, whichever is higher.

4. In applying Clauses (1) and (2) of this Article, the declared retail sale price is the retail sale price of the excise good as applied in the direct retail sale context to the consumer, excluding the value added to the price due to selling and consuming this good in hotels, restaurants, or similar establishments.
  5. If there are multiple retail sale prices for the same type of excise good, the declared retail sale price for this good must not be less than the average retail sale price in the market.
  6. The person liable for the tax must prove the declared retail sale price or the average retail sale price, as applicable, and provide evidence of its accuracy upon request by the Authority or the General Authority of Customs. If they fail to do so, the Authority may reassess the declared retail sale price or the average retail sale price based on objective evidence as it deems appropriate.
  7. If the person liable for the tax is unable to determine the retail sale price, they must estimate the expected retail sale price and:
    - a. Notify the Authority at least fifteen (15) days before submitting the tax return, explaining why the retail sale price cannot be determined.
    - b. In the case of importation, notify the General Authority of Customs at least fifteen (15) days before the import date, explaining why the retail sale price cannot be determined.
- The Authority will, within seven (7) working days from the notification date, determine the value of the excise good based on the expected retail sale price provided by the person liable for the tax or any other value it deems appropriate in light of the objective elements of each case.
8. The declared retail sale price must include all fees and taxes due on excise goods, except for value-added tax (VAT).

#### Article 4

1. The licensee must notify the Authority within thirty (30) days of the loss or damage of excise goods, providing the following details:
  - a. The name of the licensee.
  - b. The licensee's address.
  - c. The address of the tax warehouse.
  - d. The licensee's registration number with the Authority.
  - e. The type of activity.
  - f. The specifications of the lost or damaged excise goods.
  - g. A detailed explanation of the reasons beyond their control and how they occurred, including the date and place of occurrence.
  - h. A description and estimation of the resulting damages.
  - i. The tax period to which the loss or damage pertains.
  - j. A declaration of the accuracy and correctness of the information provided in the notification.
2. The licensee must attach to the notification the necessary supporting documents issued by official entities, such as a police report, an insurance company report if available, or any other document proving that the loss or damage occurred for reasons beyond their control.
3. If the licensee fails to notify within the specified period according to Clause (1) of this Article, the excise goods shall be considered released for consumption, unless it is proven that there were genuine reasons preventing them from doing so.

#### Article 5

1. Upon receiving the notification from the licensee regarding the damage of excise goods pursuant to the previous article, the Authority may request an inspection of the declared damaged goods. The inspection shall be conducted in the presence of the licensee or their representative during working hours.
2. The Authority shall notify the licensee five (5) days before the start date of the inspection process.
3. An inventory report of the goods shall be prepared, and the goods shall be destroyed in the presence of a representative from the Authority.

#### Article 6

The person obligated to register shall submit a registration application to the Authority using the form prepared by the Authority for this purpose, which includes the following information, within thirty days before starting the activities requiring registration:

1. The name or designation and the legal form under which the person obligated to register conducts their activity.
2. Tax and customs registration numbers, if any.
3. The date on which the registration requirements are met.
4. The date and reasons for cancellation of any previous registration.
5. Type of activity.
6. Address or trade name.
7. Details of any previous import activities.
8. A declaration of the accuracy and correctness of the information provided in the application.
9. The signature of the applicant and their title. The registration application must be accompanied by the documents required by the Authority.

#### Article 7

The Authority shall decide on the registration application within thirty days from the date the application is complete with the required information and documents. If this period expires without a response, the application shall be deemed implicitly rejected.

If the registration application is accepted, the Authority shall notify the applicant of the approval and issue a document confirming the registration, which includes a unique tax number.

The registered person shall be subject to all legal effects of registration from the date they receive their registration number.

### Article 8

The registered person must notify the Authority within thirty days of any changes that may affect the information and data originally provided in the registration application, using the form prepared by the Authority for this purpose.

### Article 9

The registered person must submit a request to cancel their registration within sixty (60) days from the date the registration requirements are no longer met. The registration requirements are no longer met in any of the following cases:

1. The registered person ceases to produce or import excise goods outside of suspended tax status.
2. The tax warehouse license expires without renewal.
3. The registered person ceases to engage in activities related to excise goods.

### Article 10

The registered person must submit a cancellation request to the Authority using the form prepared by the Authority for this purpose, which includes the following information and documents:

1. The name or designation and legal form.
2. The tax registration number.
3. The date of registration.
4. The reason for the cancellation request.
5. The date the registration requirements were no longer met.
6. Details of the licenses for tax warehouses granted to the registrant.
7. A declaration of the accuracy and correctness of the information provided in the application.
8. The signature of the applicant and their title.
9. An inventory report of the warehouse and a final clearance.

### Article 11

The Authority shall decide on the cancellation request within thirty days from the date the required information and documents are complete and notify the registrant of the cancellation of their registration and the effective date of the cancellation. The registrant who submits a cancellation request must continue to submit the tax return until the Authority notifies them of the final deregistration.

### Article 12

The Authority may decide to cancel the registration on its own if it is proven that the registrant is involved in a tax evasion crime under the provisions of the law. In this case, the Authority shall immediately notify the registrant of the cancellation of their registration and the effective date of the cancellation.

In all cases, the cancellation of the registration shall result in the cancellation of the tax warehouse license. The registrant is obligated to pay the due tax amounts and unpaid financial penalties immediately upon being notified of the cancellation.

### Article 13

The registrant must calculate the due tax for each tax period and submit the tax return for that period using the form prepared by the Authority for this purpose within fifteen days from the end of each tax period. The tax period shall be based on each quarter of the calendar year.

### Article 14

The form mentioned in the previous article must include the following:

1. Name, address, and tax number.
2. Nature of the activity.
3. The tax period for which the tax return is submitted.
4. Type of excise goods.
5. The specified retail sale price.
6. The taxable value and the applicable tax rate.
7. Total due tax.
8. The amount of tax eligible for refund, if any.
9. Net due tax.
10. A declaration of the accuracy and correctness of the information provided in the application.
11. The registrant's signature.
12. Customs release showing quantities and descriptions of imported goods.
13. Stock Inventory Report.

### Article 15

The person liable for tax must submit the tax return to the Authority either in paper form or electronically using the form prepared by the Authority for this purpose, according to the regulations and procedures determined by the Authority.

Without prejudice to the previous clause, in case the tax return is submitted electronically, the person liable for tax must:

1. Fill out the required tax return form available on the dedicated page for periodic or annual returns and refund requests and send it electronically through the approved system. Upon receipt of the return by the system, an acknowledgment receipt of the return will be sent to the person liable for tax, indicating the receipt date.
2. Print the return and the electronic acknowledgment receipt and retain them after signing. The electronic acknowledgment receipt is considered an official receipt for the submission of the return, and the date on the receipt is considered the actual date of the return submission.
3. Keep their personal electronic keys secure and not disclose them to anyone or allow any person to access them intentionally or through negligence. The Authority assumes no responsibility in case this system is used by a person or persons who obtained the electronic keys due to the negligence of the person liable for tax or for any other reason related to them.

Using the electronic keys is equivalent to the signature of the person liable for tax and has the same legal effects. The person liable for tax cannot contest the transactions executed using the electronic keys in case of any dispute related to them, and the transactions conducted using the personal electronic keys are considered final and conclusive proof of the transactions conducted by the user.

### Article 16

In the case of business liquidation, the liquidator is obligated to submit the tax return on behalf of the person liable for tax within the period specified in Article (13) of these regulations.

In the event of the death of the person liable for tax during the tax period, the heirs, the trustee of the estate, or the liquidator, as the case may be, must submit the tax return within six months from the date of death.

### Article 17

The registered person has the right to amend the tax return previously submitted to the Authority without incurring a financial penalty according to Clause (a) of Article (16) of the law, if the amendment is made within thirty (30) days from the end of the specified period for submitting the return as stated in the law and these regulations, provided that the additional unpaid due tax does not exceed ten percent (10%) of the total due tax after the amendment related to this return.

The amended return shall be submitted in the same manner as the tax return, using a special form that includes, in addition to the information provided in the basic return, a description of the adjusted amounts, the original amounts, the resulting differences, and the reason for the amendment, provided that it is submitted before the Authority initiates inspection and audit procedures.

The amended return cancels the basic return and is considered a substitute for it.

### Article 18

If there are substantial reasons requiring an extension of the period for submitting the return, the person liable for tax or their representative has the right to request an extension from the Authority for a maximum of thirty days.

Substantial reasons are considered any unforeseen circumstances beyond the control of the person liable for tax that prevent them from submitting the return within the specified period, including:

1. Serious health reasons requiring hospitalization for the natural person or for those natural persons authorized to make administrative and financial decisions and have the right to sign on behalf of the legal person.
2. Loss or damage of essential documents and accounting records required for submitting the return, due to circumstances beyond the control of the person liable for tax such as natural disasters, fire, or theft.
3. Unexpected malfunction of the electronic system, provided that this malfunction is exceptional and can be proven with reports issued by specialists.

### Article 19

The person liable for tax who wishes to extend the period for submitting the return must submit a request for extension to the Authority before the end of the specified period for submitting the return, via a signed letter from them or their representative, explaining the reasons for the extension request and attaching supporting documents. The request must include the following information:

1. Name of the person liable for tax or their representative, provided that proof of their legal status is presented.
2. Address of the person liable for tax.
3. Tax number.
4. Date of the end of the tax period to which the return relates.
5. Reasons for the extension request.
6. Declaration of the accuracy and correctness of the information provided in the request.
7. Signature of the applicant.

### Article 20

The Authority shall review the extension request and decide on it within five days from the date of submission.

The Authority shall notify the person liable for tax or their representative of its decision regarding the extension request. The Authority's silence is considered an implicit rejection of the request.

The registered person or their representative does not have the right to object to the explicit or implicit decision of the Authority to reject the extension request.

### Article 21

The due tax, tax differences, and financial penalties owed to the Authority shall be paid to any of the banks or their branches operating in the State of Qatar as determined by the Authority for this purpose.

The due tax, tax differences, and financial penalties owed to the Authority may also be paid electronically according to the mechanism determined by the Authority.

### Article 22

The person liable for tax must pay the due tax on the same day the tax return is submitted.

In the event that the person liable for tax is notified of the Authority's decision to amend the assessment or of the estimated assessment, and the objection period expires without an objection being submitted, they must pay the tax differences and due financial penalties within thirty (30)

days from the expiration of the objection period. In case of an objection, the tax differences and due financial penalties must be paid within thirty (30) days from the date the person liable for tax is notified of the Authority's response to the objection, or from the expiration of the decision period for the objection without a response, as applicable.

With the approval of the Authority, the tax may be paid in instalments over a period not exceeding four months, if the person liable for tax submits a justified request supported by documents, provided that the following conditions are met:

1. It is proven that their financial situation is unstable, making it difficult for them to pay the tax and financial penalties in a lump sum.
2. It is proven that they have complied with the payment of all instalments on time if they had obtained prior approval from the Authority to pay the tax and related financial penalties in instalments.
3. It is not proven that they have been convicted by a judicial ruling for committing any of the crimes stipulated in Article (18) of the law within the past three years.

The Authority shall decide on the instalment request within ten days from the date of submission, and notify the applicant of the Authority's decision. If this period expires without a response, the request is considered implicitly rejected, and the decision of the Authority in this regard cannot be appealed.

If the applicant fails to pay any instalment on time, all remaining instalments shall become immediately due.

### Article 23

In the case of importing excise goods or transferring them from a suspended customs duty status to another status not suspended from such duties, the tax becomes due at the same time as the customs duties and is paid concurrently according to the provisions and procedures stipulated by the Customs Law.

According to the conditions and rules set by the Authority, it is permissible to release imported goods before paying the due tax after completing the customs procedures based on bank guarantees, cash, or documentary guarantees. Explicit or implicit rejection of the decision cannot be appealed.

The General Authority of Customs shall collect the due tax on imported excise goods and deposit it in the account designated for excise tax at the Authority. The Authority must send a statement of the collected excise taxes to the Authority within fifteen days after the end of each month.



#### Article 24

If the person liable for tax submits an amended return showing higher due tax than the tax paid in the previously submitted return for the same period, they must pay the tax difference to the Authority on the same day the amended return is submitted.

If the person liable for tax submits an amended return showing lower due tax than the tax paid in the previously submitted return for the same period, they have the right to request a refund of the overpaid tax within five years from the date of the payment. The Authority shall notify them of its decision on the refund request within sixty days from the date of the request submission. If this period expires without a response, the request is deemed implicitly rejected.

#### Article 25

The person liable for tax must keep and maintain accounting systems in an orderly and independent manner, either in writing or electronically, to record the movement of excise goods and their supporting documents, especially the following:

1. Copies of invoices issued concerning excise goods.
2. A special excise tax register that records the types and quantities of excise goods, the specified prices, the taxable value, the tax rate, and the tax paid for each tax period.
3. A journal where transactions related to the activity of the person liable for tax are recorded daily in chronological order.
4. An inventory book where inventory items, the balance sheet, and the profit and loss account are recorded.
5. A general ledger for opening and monitoring accounts.
6. Records related to imports and exports of any kind, in addition to all supporting documents such as invoices, payment notices, correspondence, and their copies, and bank accounts.

#### Article 26

The person liable for tax may keep accounting systems electronically if the following conditions are met:

1. The system used must provide sufficient security to prevent tampering with the entered data or outputs.
2. Information must be stored in a way that allows access and reading at any time.
3. All documents related to the design, characteristics, and usage of the system must be retained either electronically or on paper.
4. The system must allow the extraction of entered records and accounts upon request by the Authority.

The original supporting documents for the recorded entries in the system must be retained either electronically or on paper.

#### Article 27

Accounting records and their supporting documents must be kept for five years from the end of the year to which these records and documents pertain, in a manner that prevents damage, and they must remain readable and reviewable throughout this period.

#### Article 28

The person liable for tax may keep and maintain accounting records and documents electronically through outsourcing, provided that they are kept in accordance with the provisions of Article (26) of these regulations. The person liable for tax remains responsible to the Authority, and their rights and obligations related to these records and documents do not transfer to the outsourced party.

#### Article 29

Accounting systems must be kept in Arabic or English, and the Authority may accept records kept in another foreign language.

The Authority has the right to request certified translations of any necessary contracts, correspondence, and accounting records kept in a foreign language alongside Arabic at the expense and responsibility of the person liable for tax.

### Article 30

The Authority shall examine the tax return submitted by the person liable for tax, the attached documents, and any other documents it deems necessary to ensure the return complies with the provisions of the law and these regulations, according to the rules and standards determined by a decision of the President. For this purpose, the Authority may require the person liable for tax to:

1. Appear in person or through a representative to provide any clarifications and information related to the return.
2. Provide any data, information, or documents required for tax assessment.
3. Present the records, accounts, or data related to their activity for examination within the period specified by the Authority for the person liable for tax or their representative. The Authority shall issue its tax assessment decision as follows:
  - a. If the Authority makes adjustments to the return, it issues a tax assessment decision with the adjustment on a form prepared by the Authority for this purpose.
  - b. If the Authority estimates the tax, it issues an estimated tax assessment decision on a form prepared by the Authority for this purpose. This includes, in particular, the following cases:
    - Failure to submit the return or its attached documents within the specified periods in these regulations.
    - Failure to keep the records specified in the law and its executive regulations, or if these records are incorrect or disorganized.
    - Failure to provide the information, clarifications, records, and other documents requested by the Authority, or providing incorrect information, records, or documents.

The estimated tax assessment shall be based on objective evidence and indicators available to the Authority, especially the following:

- a. Available data in the accounts of the person liable for tax, even if not relied upon.
- b. The nature and characteristics of the activity of the person liable for tax.
- c. Data related to comparable cases.
- d. Reports and data issued by independent entities related to the activity of the person liable for tax.

### Article 31

If the tax is assessed by adjustment or estimation, the assessment decision must include the following, in particular:

1. Reasons for the assessment and the facts, information, and evidence on which the tax assessment is based.
2. The taxable value, the due tax differences, and the related financial penalties.
3. The period within which the tax differences and related financial penalties must be paid.
4. The right of the person liable for tax to object and appeal the assessment decision according to the provisions of the law.

### Article 32

In the event of tax assessment by adjustment or estimation, the Authority shall notify the person liable for tax of its decision, including the related financial penalties, using the form prepared by the Authority for this purpose. The notification shall be sent by registered mail, delivered in person to the concerned individual, or through electronic means.

The Authority shall notify the person liable for tax of its decision to impose financial penalties according to Article (16) of the law. This decision does not constitute a tax assessment adjustment.

### Article 33

Subject to the statute of limitations, the Authority may not reassess the tax due for a tax period for which the tax has already been assessed unless the Authority discovers new information affecting the tax obligations of the person liable for tax that was not considered in the previous tax assessment.

### Article 34

1. The tax warehouse allows the licensee to produce or transform excise goods, as well as to possess, store, or receive excise goods under a suspended tax status. Subject to Clause 2 of Article (30) of the law, a person wishing to obtain a tax warehouse license must actively conduct business in the state and submit a detailed application to the Authority, including:
  - a. A list of goods to be produced or stored in the warehouse and their characteristics.
  - b. A description of the type of activity for the tax warehouse.
  - c. Detailed security procedures to protect buildings, documents, and excise goods as specified by the Authority.
  - d. An estimate of the quantity and value of goods to be produced or stored in the warehouse at full capacity.
  - e. The locations of industrial warehouses, the number of machines and equipment they contain, and their production capacities.
  - f. A detailed description of the control systems to be used in the tax warehouse, including a stock control system for excise goods that allows verification of the movement of excise goods to and from the warehouse at any time.
2. The applicant must attach the following documents to the application:
  - a. A bank guarantee to cover the risks associated with producing, transforming, possessing, storing, or receiving excise goods after receiving preliminary approval for the license application.
  - b. An undertaking to pay the annual fee.
  - c. A copy of the lease agreement for the building or buildings of the company or proof of ownership, including the area and boundaries of the warehouse.
  - d. An inventory report of the stock.
  - e. Any additional documents deemed necessary by the Authority.
3. The Authority may require a minimum quantity or value of excise goods to be produced or stored in the tax warehouse to approve the tax warehouse license.
4. The license application specified in Clause (1) of this Article must be submitted for each warehouse to be licensed as a tax warehouse.
5. The following locations are not eligible for a tax warehouse license:
  - a. Places where excise goods are sold directly to consumers, except for stores located in duty-free zones and other locations specified by the Authority.
  - b. Places where concentrates, powders, gels, and extracts are transformed into final excise goods for direct sale to consumers.
6. Any licensee of a customs warehouse, according to the Customs Law, wishing to use it as a tax warehouse must register as a licensee to operate a tax warehouse according to the provisions of the law and these regulations. The General Authority of Customs shall apply the provisions of the law and these regulations regarding that warehouse.

### Article 35

When all conditions are met, and all documents attached to the tax warehouse license application are submitted, the Authority shall:

1. Review the application, conduct necessary inspections if needed, and ensure that the applicant meets the following:
  - a. Maintains an effective stock control system.
  - b. Possesses modern control systems.
  - c. Applies required health and safety standards.
  - d. Has not previously engaged in any fraudulent or tax or customs evasion activities.
  - e. Complies with all taxes and customs duties applicable in the state.
2. Notify the applicant of its decision within thirty days from the date the application meets the conditions. If approved, the applicant shall be notified of the license document, including the license number. If this period expires without a response, the application is deemed implicitly rejected.

### Article 36

The licensee must comply with the following requirements:

1. Inform the Authority of any changes in the information based on which the license was issued.
2. Maintain the necessary accounting records as specified in Article (25) of these regulations.
3. Record the movement of excise goods under suspended tax status according to the approved mechanism.
4. Allow Authority employees to monitor and inspect the tax warehouse and stock accounts.

### Article 37

The validity of the tax warehouse license is one year from the date of issuance. It may be renewed, provided that the renewal application is submitted two months before the expiration date.

If the Authority does not issue a renewal decision before the license expiration date, the license remains valid, and the Authority shall notify the licensee of the extension for a period or periods not exceeding one month until the renewal decision is issued.

In all cases, the license expires if the licensee ceases operations or if any of the license conditions are no longer met.

### Article 38

The licensee may submit a request to amend the license in the following cases:

- a. Changing the type of activity licensed for the warehouse.
- b. Changing the goods to be produced or stored in the warehouse, their characteristics, or quantities.
- c. Changing the area, boundaries, or location of the warehouse.
- d. Changing the number of machines or equipment in the warehouse.

The amendment request must be submitted to the Authority using the form prepared for this purpose before making any changes, specifying the type of amendment and attaching the necessary supporting documents.

The Authority shall review the request and conduct necessary inspections if needed and notify the licensee of its decision within thirty days from the date of submission. If this period expires without a response, the request is deemed implicitly rejected.

### Article 39

1. The tax warehouse license shall be cancelled in the following cases:
  - a. If the licensee ceases operations.
  - b. If any of the license conditions are no longer met.
  - c. If the licensee violates any of the obligations stipulated in the law and these regulations, and fails to remedy the violation within a reasonable period after being warned by the Authority.
2. The application to cancel the tax warehouse license shall be submitted using the form prepared by the Authority for this purpose, which shall include at least the following:
  - a. Name or designation and legal form.
  - b. Tax registration number.
  - c. Tax warehouse license number.
  - d. Reasons for requesting the cancellation of the tax warehouse license.
3. The cancellation application shall be accompanied by:
  - a. An inventory report and final clearance of the excise goods stock in the warehouse at the date of the cancellation application.
  - b. An undertaking not to engage in any activity related to the tax warehouse until the cancellation request is decided upon.
4. The Authority shall decide on the cancellation request, conduct necessary inspections, and ensure that the licensee complies with all obligations and responsibilities related to previous licensing periods within a maximum of thirty (30) days from the date of the cancellation application.
5. The approval of the cancellation request is conditional upon the licensee submitting the tax return, paying the tax on excise goods in the warehouse at the date of the cancellation application, and committing to pay any other due tax differences.
6. If the license is cancelled by the Authority, the licensee shall be notified of the cancellation. The registered person must pay the due tax and financial penalties on the excise goods in the tax warehouse and any other due tax differences.

#### Article 40

1. Excise goods shall be transported under suspended tax status according to Clauses (2) and (3) of Article (11) of the law based on a document issued through a system established by the Authority to track and verify the movement of these goods for this purpose.
2. The licensee must submit a request to join the aforementioned system by filling out the form prepared by the Authority for this purpose, which includes the following information:
  - a. Name of the licensee and tax warehouse license details.
  - b. Address and contact details of the licensee.
  - c. Tax registration number.
  - d. License number.
  - e. An undertaking of the accuracy and correctness of the information provided in the request.
  - f. Signature of the person liable for tax.
3. The Authority shall notify the licensee of its decision regarding the request to join the system.
4. Upon approval by the Authority, a unique reference number shall be issued to the licensee, which must be used for the transaction and recorded on the documents accompanying the transportation of goods under suspended tax status.
2. The Authority shall verify the information in the request, assign an identification number to the goods, and notify the licensee. It shall issue an administrative document to accompany the goods for tracking and verification purposes within five days of the request. This administrative document is valid for fifteen (15) days from the date of issuance and may be extended for a similar period if necessary, based on the licensee's request.
3. The licensee transporting the excise goods must provide the person conducting the transportation with a copy of the administrative document showing the goods' identification number.
4. The licensee may request the Authority to amend or cancel the transportation request of excise goods under suspended tax status using the form prepared for this purpose, in the following cases:
  - a. Before the transportation begins.
  - b. If the recipient refuses to accept the excise goods in their tax warehouse.
5. Upon receiving a request for amendment, the Authority shall issue a modified administrative document within five days from the date of the amendment request.
6. When excise goods are transported between tax warehouses operated by the same licensee, a monthly transportation license may be requested using the form prepared by the Authority, without requiring an administrative document for each transportation transaction according to Clause (1) of this Article, provided the following conditions are met:
  - a. The licensee has a system capable of tracking the transportation between the tax warehouses they manage separately.

#### Article 41

1. When the licensee transports excise goods under suspended tax status according to Clause (a) of Article (11) of the law, they must submit a request to the Authority seven days before the transportation date, including the following information:
  - a. Name of the licensee, tax warehouse license details, and system enrollment number.
  - b. Name of the receiving licensee, their tax warehouse license details, and evidence of their prior approval to receive the excise goods.
  - c. Description, quantity, and retail sale price of the goods to be sent.
  - d. Expected transportation date. e. Expected receipt date.
  - e. An undertaking of the accuracy and correctness of the information provided in the request.
  - f. Signature of the person liable for tax.

- b. The licensee submits a monthly report to the Authority using the form prepared for this purpose within fifteen (15) days from the end of the month in which the transportation occurred, detailing all transportation transactions between their tax warehouses. The report must include at least the following information for each transportation transaction:
- Licensee details.
  - Tax warehouse numbers from which the goods were sent and received, respectively.
  - Transportation date from the sending warehouse and receipt date in the receiving warehouse.
  - Quantities and values of the excise goods sent and received in the respective warehouses.
7. The licensee must submit the monthly transportation license application before any transportation transactions between their tax warehouses. The Authority shall decide on the application within seven days from the date of submission. Until the decision is made, the transportation transactions between the tax warehouses of the same licensee are subject to the provisions of Clause (1) of this Article.
8. The licensee transporting excise goods between their tax warehouses must provide the person conducting the transportation with a copy of the monthly transportation license.
9. If the licensee fails to submit the monthly report or if there is a discrepancy between the quantities of excise goods sent and those received in the respective tax warehouses, the monthly transportation license shall be cancelled, and the excise goods shall be deemed released for consumption at the sending tax warehouse.

#### Article 42

1. For the purpose of transporting excise goods under suspended tax status according to Clause (b) of Article (11) of the law, the licensee, when carrying out an inter-GCC transportation of excise goods, must obtain a document with a unique identification number for this transaction through the information system approved by the GCC States, according to the procedures agreed upon for this purpose, seven days before the transportation date.
2. The Authority shall verify the information included in the aforementioned document, assign an identification number to the goods, and notify the tax authority in the receiving GCC state of the excise goods.

#### Article 43

1. Upon receiving excise goods under suspended tax status in a tax warehouse in the state, the receiving licensee must submit a receipt document to the Authority within three days, including the following information:
  - a. Name of the receiving licensee and tax warehouse license details.
  - b. Name of the sending licensee, their tax warehouse license details, and transportation registration number.
  - c. Description, quantity, and retail sale price of the goods sent.
  - d. Identification number of the goods. e. Actual transportation date.
  - e. Actual receipt date.
  - f. An undertaking of the accuracy and correctness of the information provided in the request.
  - g. Reason for rejection if the excise goods are not accepted.
  - h. Signature of the person liable for tax.
2. In cases of inter-GCC transportation, the Authority shall verify the information in the receipt document and approve it, then notify this document to the tax authority in the sending GCC state.
3. If there is a discrepancy between the quantity and type of goods sent and received, the sending licensee is responsible for the discrepancy unless it is proven that the discrepancy resulted from the loss or damage of the excise goods according to the provisions of Articles (2) and (4) of these regulations.
4. The receiving licensee may refuse to accept the excise goods by submitting the receipt document, including the reason for rejection. The sending licensee must return the goods to the tax warehouse and request to amend the transportation destination or cancel the administrative document. The administrative document issued to the sending licensee is valid for returning the excise goods to the tax warehouse from which they were transported, provided that it includes the rejection reason from the receiving licensee.

**Article 44**

1. When transporting excise goods under suspended tax status according to Clause (c) of Article (11) of the law, the same procedures outlined in Clause (1) of Article (41) of these regulations shall apply.

The licensee must provide the customs authorities with a copy of the administrative document mentioned in Article (4) of these regulations, and the General Authority of Customs shall notify the Authority of the transportation transactions for export purposes according to the agreed-upon mechanism.

2. For transporting excise goods under suspended tax status according to Clause (4) of Article (11) of the law, the customs suspension mechanism stipulated under the Customs Law shall apply.
3. If the transportation of excise goods under suspended tax status is from a place under customs authority to a tax warehouse within the state, the licensee must provide the customs authorities with a copy of the administrative document mentioned in Article (12) of these regulations, and the General Authority of Customs shall notify the Authority of the transportation transactions according to the agreed-upon mechanism.

**Article 45**

1. The right to a tax refund arises from the date of the event giving rise to the refund as stipulated in Article (12) of the law. The refund request must be submitted to the Authority within thirty days from the end of the tax period in which the refund event occurred, using the form approved by the Authority, which includes the following information and supporting documents:
  - a. Name or designation and address.
  - b. Tax registration number, if any, or customs registration number.
  - c. Tax period in which the refund event occurred.
  - d. Event giving rise to the refund request.
  - e. Details of the amounts to be refunded.
  - f. Bank account number.
  - g. An undertaking of the accuracy and correctness of the information provided in the request.
  - h. Signature of the refund applicant.

2. For the purposes of Clause 3 of Article (12) of the law, a refund of the tax paid on excise goods released for consumption in the state and later transferred to another Member State and taxed there may be requested, as proven by the mechanism established for this purpose between the GCC States.
3. Subject to the refund provisions stipulated in these regulations, the refund request shall be submitted to the General Authority of Customs, which shall review the request and refund the due amounts if the tax subject to the refund request was collected by the General Authority of Customs. The General Authority of Customs shall provide the Authority with all related data and documents within fifteen days following the month in which the refund event occurred, and the amounts shall be settled according to the agreed-upon mechanism.

**Article 46**

The refund applicant must retain all documents and records necessary to prove the tax payment in the cases stipulated in Article (12) of the law, as well as those necessary to prove the right to the refund.

**Article 47**

Upon receiving a refund request, the Authority or the General Authority of Customs, as the case may be, shall:

1. Review the refund request to determine if the refund conditions are met and identify the amounts eligible for refund.
2. Verify all necessary records and documents to confirm the refund event, and inspect the goods related to the refund if possible, within thirty days from the date the request is complete.
3. Ensure the following:
  - a. The refund claim is for excise goods not consumed locally.
  - b. The tax was actually paid, and all payment proof documents are retained.
  - c. The necessary supporting documents are provided.

#### Article 48

The Authority shall review the refund request within sixty days from the date the request is complete and shall notify the applicant of its decision. If the Authority does not respond within this period, the request is deemed implicitly rejected.

#### Article 49

If the refund request is approved, the Authority shall refund the approved amounts via bank transfers to the refund applicant's bank account within sixty days from the date of approval.

#### Article 50

The terms "producing, transforming, possessing, storing, transporting, or receiving excise goods without paying the due tax in violation of the law" as stipulated in the law, mean the following:

- a. Any increase, decrease, or substitution in the number of packages or their contents declared under suspended excise tax status discovered after the excise goods leave the tax warehouse.
- b. Removing excise goods from the tax warehouse without completing the release for consumption procedures.
- c. Any act or omission that violates the provisions of the law or these regulations resulting in the loss of due amounts to the state under the law.

#### Article 51

1. The Authority shall notify the person liable for tax one day before starting the audit and inspection process.
2. The audit and inspection shall be conducted during the working hours of the person liable for tax.
3. Notwithstanding Clause (2) of this Article, judicial officers, by decision of the President and without prior notice, have the right to enter the business premises of the person liable for tax or any other place where records or stock are kept, in any of the following cases:
  - a. Non-cooperation of the person liable for tax with the Authority.
  - b. Serious and tangible reasons to believe that tax is being evaded.

#### Article 52

1. The Authority has the right to:
  - a. Conduct on-site inspections of the business premises during the working hours of the person subject to inspection.
  - b. Examine the records, accounts, and data stipulated in the law and these regulations at the Authority's premises.
  - c. Examine the records, accounts, and data at the office of the person liable for tax, and obtain copies thereof, if deemed necessary.
  - d. Examine the records and data of the person liable for tax to collect information related to the due tax of another person liable for tax.
2. If the Authority has valid reasons to indicate a violation of the law and to protect state revenues, judicial officers have the right to enter tax warehouses outside working hours, or any other place where excise goods are stored, inspect transportation means carrying excise goods, and request samples of the excise goods or seize them.

#### Article 53

The person subject to audit and inspection procedures has the right to:

1. Request Authority employees to present their official identification cards.
2. Obtain a copy of the inspection and audit notice or the President's decision, as applicable.
3. Be present during the audit and inspection if conducted at their business premises or where accounting records or stock are kept.

#### Article 54

1. The day of notification or the day of the event initiating the period is not included in the period.
2. The period specified in months expires on the corresponding day of the last month of the period. If there is no corresponding day, the period ends on the last day of that month.
3. The period is calculated from midnight on the start date to midnight on the designated end date, or at the close of official working hours if the Authority has official working hours for reviewing the person liable for tax.
4. If the last day of the period coincides with an official holiday, the period is extended to the first working day following it.





[f in](#) General Tax Authority   [@](#) Qatar.tax   [X](#) Tax\_qatar

In-Qatar Number: 16565  
International Number: +974 4406 9941  
E-mail: [info@gta.gov.qa](mailto:info@gta.gov.qa)  
[www.gta.gov.qa](http://www.gta.gov.qa)