



# USER GUIDE

**for the Application of the Excise Tax Tiered  
Volumetric Model on Sweetened Drinks in  
the State of Qatar**



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## ◆ Introduction

### Purpose of This Guide

This guide aims to support Persons and businesses in gaining a clear understanding of the Excise Tax Tiered Volumetric Model on Sweetened Drinks by providing the following:

- An overview of the key principles, rules and procedures related to the new Excise Tax model (the Tiered Volumetric Model), and guidance on how to comply with its requirements.
- The scope of the Excise Tax Tiered Volumetric Model on Sweetened Drinks.
- The mechanism for registration as a Taxable Person subject to Excise Tax and for the registration of Excise Goods under the Tiered Volumetric Model on Sweetened Drinks.
- Practical guidance and answers to frequently asked questions that Persons may encounter when implementing the new Excise Tax Model.

Not all sections of this guide will apply to every Taxable Person, and it is not expected that every Taxable Person will need to read the entire document. The guide and its contents are not legally binding and are subject to change as the Law and relevant legal instruments evolve.

### Who Should Be Reading This Guide?

This guide is intended for all stakeholders impacted by the implementation of the Excise Tax Tiered Volumetric Model on Sweetened Drinks, including:

- Businesses subject to Excise Tax such as manufacturers, importers, and distributors of Excise Goods.
- Tax professionals and advisors who provide guidance on Excise Tax compliance and reporting in the State of Qatar.

- Finance and account teams that are responsible for tax calculations, invoicing, and record-keeping.
- System and operations managers who need to update internal processes and IT systems to align with the Tiered Volumetric Model.
- Regulatory and compliance officers ensuring adherence to applicable laws and procedures.

## Getting Additional Help

The General Tax Authority is committed to supporting taxpayers in understanding and complying with Excise Tax requirements in a clear, accessible, and straightforward manner.

## The General Tax Authority Support Channels

For direct assistance, the General Tax Authority offers multiple support channels allocated to support any taxpayer queries, including:

- **Call Center:** 16565 (inside Qatar) or +974 4406 9941 (outside Qatar).
- **Email:**
  - o General inquiries: [info@gta.gov.qa](mailto:info@gta.gov.qa)
  - o Dhareeba portal support: [support@dhareeba.qa](mailto:support@dhareeba.qa)
- **In-person visits:** GTA headquarters, Zone No.63, Street 920, Building 43, Doha.
- **Dhareeba App:** Available for download on smart devices for easy access to e-services.

These resources are regularly updated to reflect current legislation and best practices, ensuring businesses have the tools they need to remain compliant with the Excise Tax regime.

## ◆ The Excise Tax Tiered Volumetric Model on Sweetened Drinks

### Introduction

As part of Qatar's efforts to promote public health and ensure quality of life, the Excise Tax is imposed on Sweetened Drinks under the Tiered Volumetric Model. Under this model, drinks are classified based on their sugar content, and varying tax rates are applied accordingly. Instead of using a fixed uniform tax rate on the goods, this model adopts a gradual structure based on the total sugar content (both natural and added) per 100 ml, with tax rates increasing as the sugar level in the drink - or any form that can be converted into a drink - increases.

The model has been implemented with the aim of reducing the consumption of high-sugar drinks and encouraging companies to lower sugar levels in their products, thereby promoting a healthier lifestyle for the community.

### Under this system:

- Tax is calculated **per liter**.
- Tax rates are applied in accordance with the respective Sweetened Drink's tier of the **total sugar content per 100 ml**.
- Drinks are classified into tiers as follows:
  - Low (total) sugar content.
  - Medium (total) sugar content.
  - High (total) sugar content.
  - Drinks containing only added artificial sweeteners and without added sugar.

The Tiered Volumetric Model applies to any product that contains any added source of sugar or other sweeteners and is produced for consumption as a drinks, whether ready-to-drink, concentrates, powders, gels, extracts, or any form that can be converted into a drink.

## **The Implementation Date of the Excise Tax Tiered Volumetric Model on Sweetened Drinks in the State of Qatar**

The Excise Tax Tiered Volumetric Model on Sweetened Drinks takes effect from the 6 July 2026, following the issuance of the legislation that establishes the rules and framework for applying the Excise Tax Tiered Volumetric Model.

## **Scope of the Excise Tax Tiered Volumetric Model on Sweetened Drinks**

### **Definition of Sweetened Drinks**

A Sweetened Drink is defined as a product to which a source of sugar or an artificial sweetener is added and is intended for consumption as a drink. This includes drinks in various forms such as ready-to-drink products, drinks, concentrates, powders, gels, extracts, or any form that can be converted into a drink.

Under the Tiered Volumetric Model on Sweetened Drinks, Carbonated Drinks will be abolished as a separate category of Excise Good. Instead, the drink previously defined as Carbonated Drink will be categorized as a Sweetened Drink and will be subject to the new tiered volumetric model.

## Goods That will be Subject to the Excise Tax Tiered Volumetric Model

Excise Tax is applied if the drink contains added sugar, based on the total amount of sugar (natural and added). Accordingly, the goods subject to the Tiered Volumetric Model include the following:

- Drinks that contain **low (total) sugar** content: less than 5g / 100ml.
- Drinks that contain **medium (total) sugar** content: 5g up to 7.99g / 100ml.
- Drinks that contain **high (total) sugar** content: greater than or equal to 8g / 100ml.
- Drinks that contain **only added artificial sweeteners** and no added sugar.
- Concentrates, powders, gels, extracts, or any other form that can be converted into drinks which contain added sugar.

For the purposes of applying the Excise Tax Tiered Volumetric Model on Sweetened Drinks, the terms ‘Sugar’ and ‘Artificial Sweeteners’ are defined as follows:

**Definition of Sugars:** Sugar means all monosaccharides and disaccharides present in food, as determined under “Standard 148” of the GCC Standardization Organization (“GSO”) under the heading “Sugar” and any subsequent and relevant standards.

**Definition of Artificial Sweeteners:** Artificial sweeteners include any type of sweeteners determined under “Standard 995” of the GCC Standardization Organization (“GSO”) under the heading “Sweeteners Permitted in Food” and any subsequent and relevant standards.

Kindly refer to the “Frequently Asked Questions” section of the guide for further details on the various types of sugar and sweeteners as per GSO Standard 148 and GSO Standard 995 respectively.

## Goods That Will Be Out of Scope from the Definitions of Sweetened Drinks

The following outlines the list of goods that will not be subject to Excise Tax under the Tiered Volumetric Model, either by way of exclusion from the scope of the definition of a Sweetened Drink or through an explicit exemption stipulated within the framework of the Excise Tax Law and Executive Regulations.

Certain goods are excluded from the definition of Sweetened Drinks, meaning they will not be registered as Sweetened Drinks for the purpose of Excise Tax. These drinks include the following:

- Energy Drinks which are subject to the Excise Tax at a rate of 100% of the Retail Sales Price (RSP).
- 100% Natural fruit and vegetable juices (that have not had any source of sugar or other sweeteners added), and include the following:
  - 100% fresh fruit and vegetable juice.
  - Pureed fruit.
  - Dried fruit juice.
  - Drinks made from fruit juice or vegetable juice to which no source of sugar or other sweeteners have been added.
  - Drinks prepared through the mixing of liquids.
- Milk, dairy products, and their derivatives, including:
  - Drinks with at least 75% milk content in the ready-to-drink product.
  - Drinks with at least 75% of plant-based milk alternatives (such as soy milk) content in the ready-to-drink product.
  - Infant formula, follow-on formula, or infant food.
  - Foods manufactured as meal replacements or dietary foods used for special medical purposes.

- Drinks and concentrates intended for special nutritional and medical uses, which are subject to:
  - GSO Standard 654 (General Requirements for Prepackaged Foods for Special Dietary Use).
  - GSO Standard 1366 (General Requirements for Foods Used for Handling of Foods for Special Medical Purposes).
- Drinks and concentrates containing any added source of sugar or other sweeteners that are prepared by individuals for personal consumption or for other non-commercial purposes.
- Drinks containing any added source of sugar or other sweeteners that are prepared in restaurants or similar establishments and served to final consumers in open, non-sealed containers for immediate consumption as a drink.
- Milk-based products: a drink that contains at least 75% milk (or milk alternatives) of the ready-to-drink content, including:
  - Animal milk.
  - Reconstituted milk.
  - Powdered milk.
  - Yoghurt (fermented milk).
  - Whey.
  - Reconstituted whey.
  - For the purposes of this definition, milk does not include cream.
- Milk alternative drinks, where a drink is classified as a milk alternative if all of the following conditions are met:
  - It contains at least 120mg of calcium per 100ml.
  - It is derived from legumes, grains, nuts, seeds, or other plant sources.
  - It is used for all or most of the same purposes as milk.
  - It has a density comparable to milk.
  - It does not contain any carbonated ingredients.

## Calculation of Tax on Sweetened Drinks Based on the Tiered Volumetric Model

### Determining the Amount of Sugar and other Sweeteners

Excise Tax on Sweetened Drinks is calculated based on the total sugar content and is categorized as tiers depending on the total sugar content.

The Taxable Person should apply nutritional labelling and undertake approved laboratory testing measures which are requested by the General Tax Authority (GTA) and the respective relevant authorities when registering Excise Goods that fall within the scope of the Tiered Volumetric Model.

### Methodology to determine sugar and other sweeteners content:

- For **drinks containing added sugar or other sweeteners**: Total sugar content = (natural sugar + added sugar + other sweeteners).
- For **drinks containing only natural sugar (no added sugar or other sweeteners)**: If the drink contains only natural sugar without added sugar or sweeteners, it is not considered a Sweetened Drink for Excise Tax Tiered Volumetric Model purposes.

### The Tax Rates Applicable to the Goods' Tiers (Drinks Within the Scope of the Tiered Volumetric Model)

Goods that fall within the scope of the Excise Tax Tiered Volumetric Model fall within four (4) specific tiers based on the total sugar content of the drink and are subject to a different Excise Tax rate based on their respective tier.

The applicable rates for the Excise Tax Tiered Volumetric Model that are measured based on the respective total sugar content of the drink are illustrated in the table below:

Tier	Sugar Content	Applicable Rate
<b>Low (total) Sugar Content</b>	Below 5g / 100 ml	Exempt (0 QAR)
<b>Medium (total) Sugar Content</b>	5g up to 7.99g / 100 ml	QAR 0.77 / 1 Liter
<b>High (total) Sugar Content</b>	Greater than or equal to 8g / 100 ml	QAR 1.06 / 1 Liter
<b>Drinks containing only added artificial sweeteners</b>	Only added artificial sweetener	Exempt (0 QAR)

## Calculation of the Tax

In order to better understand the practical impact of the Excise Tax Tiered Volumetric Model on Sweetened Drinks' rules, the following examples below demonstrate how drinks in scope will be treated:

### Illustrative Example (1):

A Sweetened Drink contains the following total sugar per 100ml:

- 3g of natural sugars.
- 4g of added sugar.
- 2g of added other sweeteners.

Given that the Sweetened Drink contains added sugar, and other sweeteners, the natural sugar is counted as part of the total sugar content calculation. Therefore, as per the Excise Tax Tiered Volumetric Model, the total sugar content is 9g / 100 ml.

The Sweetened Drink falls under the high (total) sugar content tier for Sweetened Drinks and is subject to Excise Tax at a rate of 1.06 QAR / 1 Liter.

### Illustrative Example (2):

A drink is composed of a mixture of grape juice, and pineapple juice, without any added sugar or other sweeteners. With the natural sugar content of the drink being 9g / 100ml.

As the drink contains only natural sugar without any added sugar or other sweeteners, it is not a Sweetened Drink for the purposes of Excise Tax under the Tiered Volumetric Model and is not subject to Excise Tax (out of scope).

### **Illustrative Example (3):**

A Sweetened Drink contains the following total sugar per 100ml:

- 2g of natural sugar.
- 3.5g of added sugar.
- 2g of artificial sweeteners.

The amount of artificial sweeteners is disregarded when determining the total sugar of the drink. As there is added sugar, both natural sugar and added sugar are considered when calculating the Excise Tax due. Therefore, the total sugar content for Excise Tax purposes under the Tiered Volumetric Model is 5.5g / 100 ml.

The Sweetened Drink falls under the medium (total) sugar content tier for Sweetened Drinks and is subject to an Excise Tax rate of 0.77 QAR / 1 Liter.

### **Illustrative Example (4):**

On the 6<sup>th</sup> of March 2026, a Taxable Person imports the following goods:

Orange juice (Good A):

- Sugar content (total): 6.5g / 100ml.
- Volume of unit: 2.25 liter.
- Number of units: 10,000.

Carbonated drink (Good B):

- Sugar content (total): 9.25g / 100ml.
- Volume of unit: 500ml.
- Number of units: 15,000.

Apple juice (Good C):

- Sugar content (total): 4g / 100ml.
- Volume of unit: 1 liter.
- Number of units: 8,000.

The table below illustrates the methodology for calculating the Excise Tax due on the above imported goods in accordance with the Tiered Volumetric Model:

Item	Tier of Good	Applicable Rate (QAR)	Tax Due per Unit (QAR)	Total Tax Due for all Units (QAR)
<b>Good A</b>	Sweetened Drink – Medium (total) Sugar Content	0.77 QAR / 1 Liter	1.7325	<b>17,325</b>
<b>Good B</b>	Sweetened Drink – High (total) Sugar Content	1.06 QAR / 1 Liter	0.53	<b>7,950</b>
<b>Good C</b>	Sweetened Drink – Low (total) Sugar Content	0 QAR / 1 Liter	0	<b>0</b>
<b>Total Excise Tax Due on Imported Goods (QAR)</b>				<b>25,275</b>

## ◆ Registration Requirements under the Excise Tax Tiered Volumetric Model on Sweetened Drinks

### Registration of Taxable Persons

For the purposes of the Excise Tax Tiered Volumetric Model, the process of registering as a Taxable Person will remain the same in terms of steps to be followed in accordance with the provisions of Law No. (25) of 2018 and its Executive Regulations.

### Persons Required to Register as Taxable Persons under the Excise Tax Tiered Volumetric Model on Sweetened Drinks

For the purposes of the Excise Tax Tiered Volumetric Model on Sweetened Drinks, any person that is engaged in any of the following activities in the State of Qatar must register for Excise Tax purposes:

- The import of Sweetened Drinks: any person that imports Excise Goods (Sweetened Drinks) into the State of Qatar.

- The production of Sweetened Drinks: any process of manufacturing, assembling, blending or converting materials or parts into final Excise Goods (Sweetened Drinks).
- The operation of a tax warehouse: A place where the licensee is permitted to produce, transform, possess, store, or receive locally produced or imported Excise Goods (Sweetened Drinks) under Excise Tax suspension arrangement.

There is no registration threshold for Excise Tax under the Tiered Volumetric Model on Sweetened Drinks, therefore any person that is involved or has the intention to be involved in any of the activities outlined above must register and comply with their respective Excise Tax obligations.

### **Requirements for Registration as a Taxable Person under the Excise Tax Tiered Volumetric Model on Sweetened Drinks**

Any person involved or intended to be involved in any of the activities listed above must apply for registration with the GTA at the earlier of the following:

- Within thirty (30) days prior to the actual or intention of involvement in any of the activities listed above.
- Within ninety (90) days of the date of enforcement of the updated Excise Tax Law and Regulations for persons who are involved in the import, or local manufacturing activities of Sweetened Drinks.

Any person required to register must submit a registration application using the form that is prepared by the GTA, which includes the following information:

- The name or designation and the legal form under which the person obligated to register conducts their activity.
- Tax and customs registration numbers, if any.
- The date on which the registration requirements are met.
- The date and reasons for cancellation of any previous registration.
- Type of activity [importer/producer/tax warehouse operator] relating to Sweetened Drinks.

- Address or trade name.
- Details of any previous import activities.
- A declaration of the accuracy and correctness of the information provided in the application.
- The signature of the applicant and their title. The registration application must be accompanied by the documents requested by the GTA.

Certain documents will be requested as attachments to the application, these may include: Copy of ID, commercial registration, trade license, etc.

The GTA will decide on the registration application within thirty (30) days from the date the application is complete with the required information and documents. If this period expires without a response, the application is considered implicitly rejected.

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

From here, the registered person (i.e. Taxable Person) will be subject to all applicable taxes and respective liabilities from the date they receive their registration number.

## **Deregistration of Taxable Persons**

### **Who Needs to De-Register from Excise Tax?**

The person registered for Excise Tax purposes 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:

- The person ceases to produce or import Excise Goods outside of a tax suspension arrangement.
- The tax warehouse license expires without renewal.
- The registered person ceases to engage in activities related to Excise Goods.

## Requirements for De-Registration from Excise Tax under the Tiered Volumetric Model on Sweetened Drinks

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

- The name or designation and legal form.
- The tax registration number.
- The date of registration.
- The reason for the cancellation request (in accordance with the cases covered above).
- The date of the registration requirements are no longer met.
- Details of the licenses for tax warehouses granted to the registrant.
- A declaration of the accuracy and correctness of the information provided in the application.
- The signature of the applicant and their title.
- An inventory report of the warehouse and a final clearance.

The GTA will decide on the cancellation request within thirty (30) days from the date the required information and documents are complete and notify the registered person of the cancellation of their respective registration for Excise Tax and the effective date of the cancellation.

The registered person who submits a cancellation request must continue to submit their respective Excise Tax return until the GTA notifies them of the final deregistration.

The mechanism for registering Taxable Persons for Excise Tax purposes will be clarified further by the GTA, and it can be accessed through the following link: [www.gta.gov.qa](http://www.gta.gov.qa).

## ◆ Registration of Goods under the Excise Tax Tiered Volumetric Model on Sweetened Drinks

### Goods That Need to Be Registered under the Excise Tax Tiered Volumetric Model on Sweetened Drinks

Excise Goods (i.e. Sweetened Drinks) that fall within the scope of the Excise Tax Tiered Volumetric Model should be registered on the GTA's portal "Dhareeba" from the date of enforcement of the Excise Tax Tiered Volumetric Model which is **## XX 2026**.

The following section outlines the supporting documents required as part of the goods registration requirements that must be submitted by the Taxable Person for the purpose of registering Sweetened Drinks as Excise Goods on the GTA's "Dhareeba" platform.

### Requirements for Registration of Goods under the Excise Tax Tiered Volumetric Model on Sweetened Drinks

Under the Tiered Volumetric Model, the Taxable Person is required to provide the following information when registering Sweetened Drinks as Excise Goods:

- Details of the good (i.e. name, composition, and category of Excise Good).
- Image of the good showing the details of the brand, labeling and nutritional information of the good.
- A report issued by a laboratory accredited by the Ministry of Public Health and the GTA, detailing the sugar and sweeteners content (including artificial and added sweeteners) contained in the drink.
- The applicable Excise Tax rate and its value imposed on the good.

Based on the information outlined above, the laboratory report is a key supporting document that must be submitted and issued by one of the laboratories accredited by the GTA. The laboratory report must clearly indicate the sugar content of the drink,

whether the drink contains added sugar, other sweeteners, or artificial sweeteners, as well as the total sugar content (i.e. natural sugar, added sugar, and other sweeteners) of the drink, as per the following:

- Total sugar content per 100ml.
- Natural sugar content per 100ml.
- Added sugar content per 100ml.
- Artificial sweetener content per 100ml.

The GTA will publish a list of approved laboratories for this purpose.

In the case where a laboratory report including the above details is not obtained by the Taxable Person registering their respective Excise Goods (i.e. Sweetened Drinks) after the Tiered Volumetric Model comes into effect, a Sweetened Drink shall be classified as a “High Total Sugar Content” Sweetened Drink until and unless a lab report is provided which provides clear evidence of a lower total sugar content.

### **Amendment of Registration of Excise Goods That Have Been Reclassified under the Tiered Volumetric Model on Sweetened Drinks**

As set out in the “Definition of Sweetened Drinks” section of this guide, under the Tiered Volumetric Model on Sweetened Drinks, Carbonated Drinks will be abolished as a separate category of Excise Good. Instead, the drink previously defined as Carbonated Drink will be categorized as a Sweetened Drink and will be subject to the new Tiered Volumetric Model.

Accordingly, Taxable Persons who have previously registered Carbonated Drinks under the ad-valorem model at a rate of 50% of the retail sales price (RSP) are required to update their respective goods registrations to ensure alignment with the requirements of the Tiered Volumetric Model and the amended categorization as Sweetened Drinks.

In order to complete the registration amendment process, Taxable Persons must submit the following supporting documentation to the GTA:

- A report issued by a laboratory that is accredited by the Ministry of Public Health and the GTA, which clearly details the of the sugar content and sweeteners (including artificial and added sweeteners) in the Carbonated Drinks, for the purpose of determining the applicable tier as a Sweetened Drink.

In the case where a laboratory report including the above details is not obtained by the Taxable Person amending the registration of their respective Excise Goods (i.e. Carbonated Drinks that are reclassified as Sweetened Drinks) after the Tiered Volumetric Model comes into effect, that Sweetened Drink will be classified as a “High Total Sugar Content” Sweetened Drink until a lab report is provided which provides clear evidence of a lower total sugar content.

The mechanism for registering Excise Goods will be clarified further by the GTA, and it can be accessed through the following link: [www.gta.gov.qa](http://www.gta.gov.qa).

## ◆ Payment of Excise Tax under the Tiered Volumetric Model on Sweetened Drinks

### Persons Liable to Pay Excise Tax

For the purposes of the Excise Tax Tiered Volumetric Model on Sweetened Drinks, the following persons are liable to pay Excise Tax:

- The person who produces Sweetened Drinks outside the tax suspension arrangement.
- The person who possesses Sweetened Drinks that have not had the due tax paid outside the tax suspension arrangement, as determined by the GTA.
- The licensee upon the release of Excise Goods from the tax suspension arrangement.

- The importer of Excise Goods.
- The licensee when transporting Excise Goods in violation of the tax suspension arrangement conditions.
- Any other person who releases Excise Goods for consumption.

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:

- Production of Excise Goods outside the tax suspension arrangement.
- Release of Excise Goods from any tax suspension arrangement.
- Possession of Excise Goods outside any tax suspension arrangement without the due tax being paid in the State of Qatar.
- Importation of Excise Goods unless they are under tax suspension arrangement.
- Loss or damage of Excise Goods under tax suspension arrangement unless the licensee proves that the loss or damage was due to reasons beyond their control.

### **Excise Tax Return under the Tiered Volumetric Model on Sweetened Drinks**

The Taxable Person must calculate the due tax for each tax period and submit the tax return for that period using the form prepared by the GTA within fifteen (15) days from the end of each tax period. The tax period shall be based on each quarter of the calendar year.

The Taxable Person must complete the aforementioned form, which must include the following information:

- Name, address, and tax number.
- Nature of the activity.
- The tax period for which the tax return is submitted.

- Type of Excise Goods.
- The specified retail sale price (where applicable).
- The sugar content (natural and artificial) in grams per 100ml (where applicable).
- The sweetener content in grams per 100ml (where applicable).
- The taxable value and the applicable tax rate.
- Total tax due.
- The amount of tax eligible for refund, if any.
- Net tax due.
- A declaration of the accuracy and correctness of the information provided in the return.
- The registrant's signature.
- Customs clearance release showing quantities and descriptions of imported goods.
- Stock inventory report.

In the case of importing Excise Goods (Sweetened Drinks) into the State of Qatar outside the tax suspension arrangement, the importer must calculate the Excise Tax at the date of import, and the Excise Tax becomes due when customs duties are imposed, and should be paid simultaneously with the payment of customs duties.

The mechanism for payment of Excise Tax and submitting an Excise Tax return will be clarified further by the GTA, and it can be accessed through the following link:

[www.gta.gov.qa](http://www.gta.gov.qa).

## Transitional Provisions

### Transitional Provisions under the Excise Tax Tiered Volumetric Model on Sweetened Drinks

Any person who, for commercial purposes and outside a tax suspension arrangement, holds Excise Goods in accordance with the Tiered Volumetric Model in the course of undertaking its respective business activities, to which Excise Tax has not previously been paid, or was exempt, refunded, deferred, or whose classification has changed, resulting in a different Excise Tax treatment upon the application of the revised Excise Tax Law, is required to account for and pay the Excise Tax due in the following cases:

- Where stock of Sweetened Drinks is held as of 31 December 2025 (e.g. juices containing added sugar).
- Where stock of Sweetened Drinks subject to Excise Tax has undergone a change in classification (e.g. Carbonated Drinks that contain added sugar that are now classified as Sweetened Drinks).

### Tax Return for Stock Held under Transitional Provisions (Transitional Declaration)

Stockpilers are expected to submit a statement for Sweetened Drinks held in stock as of 31 December 2025 within ninety (90) days from the effective date of the Excise Tax Tiered Volumetric Model, by filing a Transitional Declaration.

- A Transitional Declaration is a one-off Excise Tax statement used to declare Excise Goods that are released for consumption and settle the Excise Tax due.
- The Transitional Declaration is intended to capture the Excise Tax payable on Sweetened Drinks held in stock as of 31 December 2025 that will be released for consumption following the implementation of the Tiered Volumetric Model.
- Any person who is considered a stockpiler must submit a Transitional Declaration with respect to Sweetened Drinks held as of 31 December 2025 in accordance with the provisions of the Excise Tax Law and where the total volume of stock held is equal to or exceeds the threshold of 200,000 liters of Sweetened Drinks.

The Taxable Person (Stockpiler of Sweetened Drinks) must complete the aforementioned form (Transitional Declaration), which must include the following information:

- Name, address, and tax number.

- Nature of the activity.
- Type of Excise Goods (Sweetened Drinks).
- Tier of the Sweetened Drink according to the Tiered Volumetric Model.
- The taxable value and the applicable tax rate.
- Total tax due.
- The amount of tax eligible for refund, if any.
- Net tax due.
- A declaration of the accuracy and correctness of the information provided in the declaration.
- The registrant's signature, showing quantities and descriptions of imported goods.
- Supporting documentation that includes an audited stock inventory report.

In accordance with the provisions of the Excise Tax Law, any person who, for commercial purposes and outside of a tax suspension arrangement, holds one or more Sweetened Drinks on the effective date of the Excise Tax Tiered Volumetric Model is required to submit an audited statement to the GTA within ninety (90) days, detailing the stock held as of 31 December 2025.

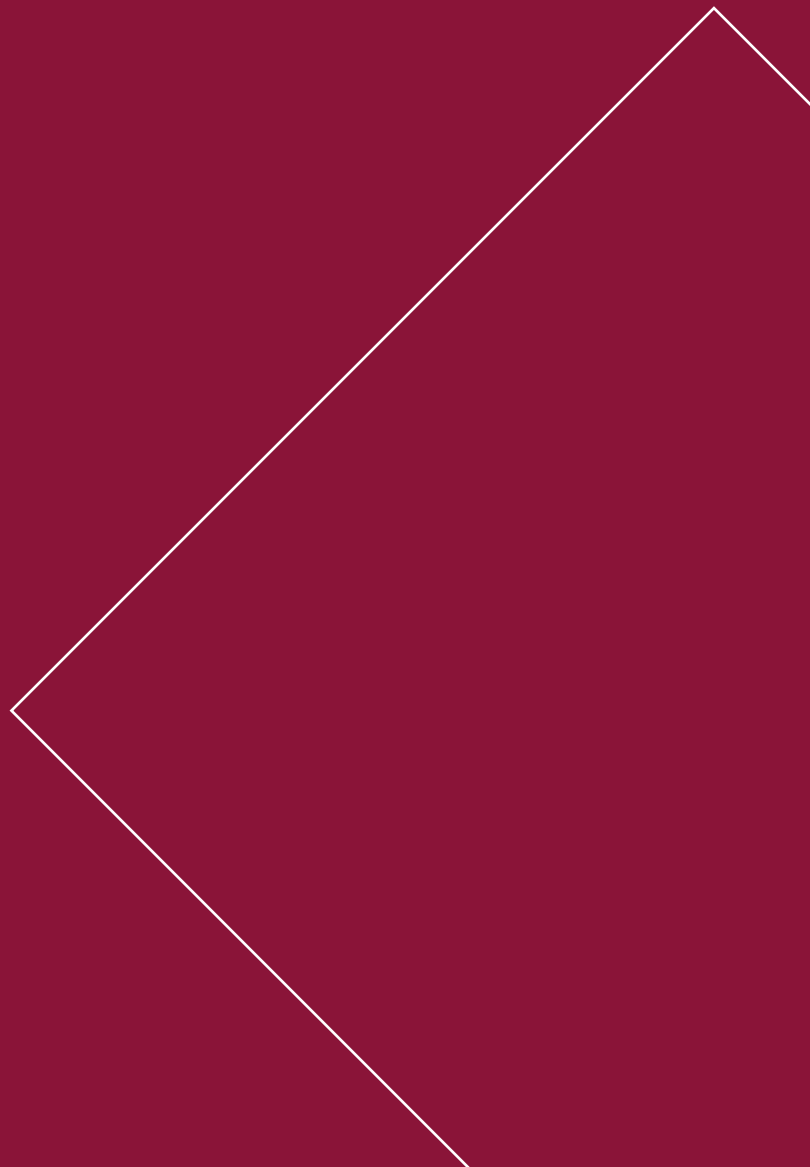
### Illustrative Example for Excise Tax Calculation on Stockpilers

As of 31 December 2025, a person holds a stock of goods that will be subject to Excise Tax under the Tiered Volumetric Model in a total quantity of 250,000 liters. The calculation of the Excise Tax due under the Transitional Provisions is illustrated below:

Good	Description	Number of Units	Tax Rate	Tax Due per Unit	Total Tax Due
Good (A)	2 liter Cocktail juice that contains a total sugar amount of 9g / 100 ml	85,000	QAR 1.06 / 1 Liter	2.12	<b>180,200</b>
Good (B)	1 liter Lemon juice that contains a total sugar amount of 6g / 100ml	80,000	QAR 0.77 / 1 Liter	0.77	<b>61,600</b>
<b>Total Tax Due declared in the Transitional Declaration (QAR)</b>					<b>241,800</b>



# Frequently Asked Questions “FAQs”



## Question 1: What are the types of sugars as per GSO Standard 148?

**Answer:** The table below provides the various types of sugars as per GSO Standard No. 148:

Sugar Type	Description
<b>White Sugar</b>	Purified and crystallized sucrose (saccharose) with a polarization not less than 99.7 °Z.
<b>Plantation or mill white sugar</b>	Purified and crystallized sucrose (saccharose) with a polarization not less than 99.5 °Z.
<b>Powdered sugar</b>	Finely pulverized white sugar with or without the addition of an anticaking agent.
<b>Soft white sugar</b>	Fine grain purified moist sugar, white in color with a sucrose plus invert sugar content of not less than 97.0% m/m.
<b>Soft brown sugar</b>	Fine grain purified moist sugar, light to dark brown in color with a sucrose plus invert sugar content of not less than 88.0% m/m.
<b>Dextrose anhydrous</b>	Purified and crystallized D-glucose without water of crystallization, with a D-glucose content of not less than 99.5% m/m on a dry basis and a total solids content of not less than 98.0% m/m.
<b>Dextrose monohydrate</b>	Purified and crystallized D-glucose containing one molecule of water of crystallization, with a D-glucose content of not less than 99.5% m/m on a dry basis and a total solids content of not less than 90.0% m/m.
<b>Powdered Dextrose</b>	Finely pulverized dextrose anhydrous or dextrose monohydrate or mixtures thereof, with or without the addition of an anticaking agent.
<b>Glucose syrup</b>	A purified concentrated aqueous solution of nutritive saccharides obtained from starch and/or inulin. Glucose syrup has a dextrose equivalent content of not less than 20.0% m/m (expressed as D-glucose on a dry basis), and a total solids content of not less than 70.0% m/m
<b>Dried glucose syrup</b>	Glucose syrup from which the water has been partially removed to give a total solids content of not less than 93.0% m/m.
<b>Lactose</b>	A natural constituent of milk normally obtained from whey with an anhydrous lactose content of not less than 99.0% m/m on a dry basis. It may be anhydrous or contain one molecule of water of crystallization or be a mixture of both forms.

Sugar Type	Description
<b>Fructose</b>	Purified and crystallized D-fructose with a fructose content of not less than 98.0% m/m, and a glucose content of not more than 0.5% m/m.
<b>Raw cane sugar</b>	Partially purified sucrose, which is crystallized from partially purified cane juice, without further purification, but which does not preclude centrifugation or drying, and which is characterized by sucrose crystals covered with a film of cane molasses.

## Question 2: What are the artificial sweeteners according to GSO Standard 995?

**Answer:** The table below provides the various types of sweeteners as per GSO Standard No. 995:

Sugar Type	Description
<b>Acesulfame potassium</b>	Flavor enhancer, Sweetener
<b>Aspartame</b>	Flavor enhancer, Sweetener
<b>Aspartame-acesulfame salt</b>	Sweetener
<b>Alitame</b>	Sweetener
<b>Erythritol</b>	Flavor enhancer, Humectant, Sweetener
<b>Isomalt</b>	Anticaking agent, Bulking agent, Glazing agent, Stabilizer, Sweetener, Thickener
<b>Lactitol</b>	Emulsifier, Sweetener, Thickener
<b>Maltitol and its syrup</b>	Bulking agent, Emulsifier, Humectant, Stabilizer, Sweetener, Thickener
<b>Neotame</b>	Flavor enhancer, Sweetener
<b>Mannitol</b>	Anticaking agent, Bulking agent, Humectant, Stabilizer, Sweetener, Thickener
<b>Saccharin and its salts</b>	Sweetener
<b>Sorbitol and Sorbitol syrup</b>	Bulking agent, Humectant, Sequestrant, Stabilizer, Sweetener, Thickener
<b>Stevia glycosides</b>	Sweetener

Sugar Type	Description
Sucralose	Flavor enhancer, Sweetener
Thaumatococcus	Flavor enhancer, Sweetener
Xylitol	Emulsifier, Humectant, Stabilizer, Sweetener, Thickener

### Question 3: How will Excise Tax be imposed on Sweetened Drinks and energy drinks?

**Answer:** Such drinks will fall under the definition of Energy Drinks, and therefore subject to the ad-valorem Excise Tax model at a rate of 100% on Retail Sales Price (RSP).

### Question 4: Does the Tiered Volumetric Model aim to provide healthier alternatives to the Qatari market?

**Answer:** Yes, the Excise Tax Tiered Volumetric Model aims to encourage manufacturers and importers to offer lower-sugar alternatives or sugar-free drinks, which are considered healthier options compared to product with high levels of added sugar.

### Question 5: Will food items containing added sugar be subject to Excise Tax?

**Answer:** Foods containing added sugar will not be subject to Excise Tax.

### Question 6: How will drinks that fall under the scope of Goods of Special Nature be treated?

**Answer:** Drinks under the scope of “Goods of Special Nature” will remain subject to the ad-valorem Excise Tax model at a rate of 100% on Retail Sales Price (RSP).

### Question 7: How will concentrates, powders, gels or extracts be calculated under the Tiered Volumetric Model?

**Answer:** They will be calculated in accordance with the instructions attached to the product. In the event that these are not available, or proven incorrect, the GTA may establish a methodology for determining the dilution rate used for the purposes of calculating the Excise Tax.

### **Question 8: How are drinks consumed for medical uses defined?**

**Answer:** Drinks consumed for medical uses are determined under Standard 1366 of the GCC Standardization Organization under the heading “General Requirements for Handling of Foods for Special Medical Purposes”, and any subsequent and relevant standards.

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