Law No. (24) of 2018 Promulgating the Income Tax Law 24/2018

Number of Articles: 44

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We, Tamim bin Hamad Al-Thani, Emir of the State of Qatar,

After perusal of the Constitution,

The Income Tax Law promulgated byLaw No. (21) of 2009,

Law No. 17 of 2014 exempting the share of non-Qatari investors in the profits of some companies and investment funds from income tax,

The State Financial System Law promulgated byLaw No. (2) of 2015,

Emiri Resolution No. (77) of 2018 Establishing the GTA ,

The proposal of the Minister of Finance,

The draft law submitted by the Council of Minister,

and after consulting the Shura Council,

We have passed the following law:

Issuance Articles

Article 1- Issuance

The provisions of the Income Tax Law annexed hereto shall be applied.

Article 2- Issuance

Subject to the provisions of Articles (9, second paragraph/ Clause2) and (13) of the attached Law, the provisions of the attached Law shall not be applied to the following:

1- Ministries, government agencies, authorities and public institutions.

2- International organizations and their offices and branches operating in the State.

3- Private associations and institutions, charitable associations and institutions, and private institutions of public benefit, established in accordance with the provisions of the law regulating any of them.

4- Salaries, wages, allowances, and the like.

5- Gross Income from Inheritance.

Article 3 – Issuance

Upon the proposal of the Minister of Finance, the Council of Ministers shall issue the Executive Regulations of the attached law. The Minister of Finance shall issue the necessary decisions to implement the relevant provisions. The currently applicable regulations and decisions shall continue to be applied in a manner that does not contradict the provisions of the attached law, until such regulations and decisions are implemented.

Article 4 – Issuance

The aforementioned Law No. (21) of 2009 and Law No. (17) of 2014 shall be repealed, as well as any provision contrary to the provisions of this law and the attached law.

The tax exemptions applicable on the date of entry into force of the attached law shall remain in force until the expiry of the period specified therefor.

Article 5 - Issuance

All competent authorities, each within its jurisdiction, shall implement this Law. Such Law shall enter into force as of the date of its issuance and shall be published in the Official Gazette.

Part I: Definitions

Article 1

In the application of the provisions of this law and its Executive Regulations, the following words and phrases shall have the meanings assigned thereto, unless the context requires another meaning:

Tax: Income Tax

Minister: Minister of Finance

Authority: General Tax Authority (GTA)

President: The President of the Authority.

Activity: Any Profession, service, trade, industry, stock trading, contracting or any business aimed at

making a profit or income, including the exploitation of movable and immovable property.
Taxpayer: Every natural or juristic person is subject to tax, in accordance with the provisions of this law.
Person In Charge: The Chairman of the Board of Directors, the Managing Director, the Authorized Director, or any person representing the company or the establishment or managing its business.
Tax Year: Twelve months starting from 1st January and ending on 31st December of the same year.
Accounting period: The period for which the taxpayer prepares his accounts.
Gross income: The total income and profits of the taxpayer arising from the sources specified herein.
Net income: Total income after deducting the allowable deductions, in accordance with the provisions of this law.
Taxable Income: Net income after deducting the losses stipulated in Article (7) of this law.
Tax Return: A statement in which the taxpayer acknowledges the taxable income and the value of the outstanding tax, according to the form prepared for this purpose.
Resident: 1- A natural person who has one of the following conditions:
(a) If he has a permanent residence in the State.
(b) If he has resided in the State for a period exceeding one hundred and eighty-three consecutive or intermittent days within twelve (12) months.
(c) If he has vital interests in the State.
2- A juristic person which has one of the following conditions:
(a) If it has been established in accordance with the Qatari legislation.
(b) If its headquarter is located in Qatar.
(c) If its principal or actual place of administration is in the State.
Permanent establishment: A fixed place through which the taxpayer performs all or some of his work, including, for example, a branch, office, factory, workshop, mine, oil or gas well, quarry, construction site, assembly project, or a place for the exploration, extraction or exploitation of natural wealth resources.
A permanent establishment includes an activity carried out by a taxpayer through a person acting on his behalf, other than an agent with independent status.
Royalties: Amounts paid, of any kind, for the use or right to use of copyrights relating to a literary, artistic, or scientific work, including films, videotapes, or discs used in radio or television broadcasting, a patent, a trademark, a drawing, a model, a design, a method or a confidential process, for the use or right to use industrial, commercial or scientific equipment, or for information relating to an industrial, commercial or scientific experiment.
Regulation: The Executive Regulation hereof.

Part II: Scope of Tax Application
Chapter One Taxation

Article 2

An annual tax shall be applied to the total taxable income of the taxpayer arising from sources in the State during the preceding tax year.
Notwithstanding the provision of the preceding paragraph, tax shall be levied on:

1- Interest and bank returns realized outside the State, provided that they result from amounts arising from the taxpayer's activity therein.
2- Commissions due under agency, intermediary or commercial representation agreements, which have been earned outside the State for activities carried out therein.

Article 3
Income earned in the State includes the following:
1- Gross income arising from an activity practiced in the State.
2- Gross income arising from contracts executed in whole or in part in the State.
3- Gross income arising from real estate located in the State, and capital gains arising from its disposal.
4- Gross income arising from shares or stocks of companies resident in the State or listed on its financial markets, and capital gains arising from their disposal.
5- Income gained from paid services to centers, headquarters, branches or to associated companies.
6- Interest on loans obtained in the State.
7- Gross income arising from the exploration, extraction, or exploitation of natural resources located in the State.
8- Total income that is taxable in the State based on a Tax Agreement. The above-mentioned shall be subject to the Regulation.

Chapter Two: Tax Exemptions

Article 4

Without prejudice to tax exemptions established under special laws or international agreements, or the exemptions determined in accordance with the provisions of Article (35) hereof, the following income shall be exempt from tax:
1- Interest and bank returns due to natural persons who do not engage in taxable activity in the State, whether they are residents or non-residents.

2-The interest and returns of public debt securities and Islamic securities issued in accordance with the provisions of the Law of the Financial System of the State, and the bonds of public authorities and institutions.
3- Capital gains arising from the disposition of real estate or securities by natural persons, provided that the real estate or securities disposed of do not belong to the assets of a taxable activity.
4- Capital gains arising from the revaluation of the company's assets upon their submission as an in-kind share in return for contributing to the capital of a joint stock company resident in the State, provided that the shares corresponding to the in-kind share are nominal and not disposed of before the lapse of five years.
5- Dividends and other income arising therefrom, if the amounts distributed during the tax year are

deductible from:
(a) Profits taxed by virtue of the provisions of this Law;
(b) Profits distributed by a company that are exempt from tax, under the provisions of this Law or under other laws.
6- Gross income arising from craft activities that do not use machines, whose total income does not exceed two hundred thousand riyals per year, and the average number of its workers in the tax year does not exceed three workers, provided that such activities are practiced through one establishment.
The conditions of exemption stipulated in this clause may be amended by a decision of the Council of Ministers upon the proposal of the Minister.
7- Gross income arising from agricultural or fishing activities.
8- Gross income generated by non-Qatari air or sea navigation companies operating in the State, provided reciprocity.
9- Gross income of Qatari natural persons residing in the State.
10- Gross income of legal persons residing in the State and wholly owned by Qataris.
11- Profits of legal persons residing in the State in proportion to the shares of the profits of the following persons:
(a) Qatari natural persons.
(b) Juristic persons wholly owned by Qataris.
(c) Juristic persons partially owned by Qataris in proportion to their profits shares therein.
The provisions of this Clause shall not apply to the share of the profits of juristic persons, whether wholly or partly owned by the State, directly or indirectly, engaged in petroleum operations and petrochemical industries.
12- Gross income derived from the authorized activities of private entities registered in the State, or registered in another State and licensed to operate in the State, within the limits of their essentially non-profit activities.
13- The share of the non-Qatari investor in the profits of the companies whose shares are offered for trading in the financial market.
14- The share of the non-Qatari investor in the profits of the investment funds whose units are offered for trading in the financial markets.
15- The share of the non-Qatari investor in the profits resulting from the trading of all securities, including investment fund units, listed for trading in the financial markets.
The regulations shall specify the conditions and controls for exemption from tax provided for in this Article.

Third Chapter: Accounting Period

Article 5
The accounting period for a taxpayer engaged in an activity shall be deemed to be the tax year.
However, under the approval of the authority, the taxpayer may take an accounting period different from the tax year, as determined by the regulation.

Article 6
The taxpayer shall determine his taxable income on the basis of accounting based on the accrual principle applied in commercial accounting, in accordance with international accounting standards, taking into account the provisions of this Law and the Regulation.

The taxpayer may not use other accounting methods, except after obtaining the approval of the Authority.

Part III Tax Calculation

Chapter One Taxable Income

Article 7
The taxable income shall be determined on the basis of the gross income arising from all transactions carried out by the taxpayer, after deducting the allowable deductions and losses provided for in this Article.
Allowable deductions mean the expenses and costs incurred by the taxpayer, in which the following conditions are met:
1- They shall be necessary to achieve total income.
2- They shall be incurred effective and supported by documents.
3- They shall not increase the value of the fixed assets used in the activity.
4- They shall be related to the tax year.
The taxpayer may deduct losses realized during the tax year from the net income of subsequent years.
The abov-mentioned shall be subject to the way stipulated in the Regulation.

Article 8
The following expenses and costs may not be deducted:
1- Expenses and costs spent to achieve tax-free income.
2- Amounts paid for violating the laws of the State.
3- Fines and penalties imposed for violating the laws of the State.
4- Expenses or losses that relate to recovered or recoverable compensation, if such compensation is not calculated within the total income of the taxpayer.
5-The share of the total expenses spent on entertainment, hotels, restaurant food, vacations, club subscriptions and customer gifts, in accordance with the conditions and in the proportions specified by the Regulation.
6- Salaries, wages, bonuses and the like, including benefits in kind, paid to the owner, his spouse and children, to the partners in the joint liability company or limited partnership, to the members of the board of directors, and to the director of the limited liability company who directly or indirectly owns the majority of the shares in the company.

7-The share of the branch from the administrative and general expenses of the center or headquarters, which exceed the percentage specified by the Regulations.
8- Commissions of agents of foreign companies that exceed the percentages specified by the Regulation.
9- Any other deductions that are not allowed, in accordance with the provisions of this law or the Regulation.

Chapter Two: Tax Rate:

Article 9
The tax rate shall be ten percent (10%) of the taxpayer's taxable income during the tax year.
As an exception to the provision of the preceding paragraph, the tax rate shall be as follows:
1- The tax rate and all other tax conditions stipulated in the agreements related to petrochemical industries, as well as related to petroleum operations, shall be applied in accordance with the definition specified in Law No. (3) of 2007 regarding the exploitation of natural resources and their resources, provided that the tax rate in all cases shall not be less than thirty-five percent (35%).
2- Subject to the provisions of tax agreements, royalties, interest, commissions, and fees for services performed wholly or partially in the State and paid to non-residents for activities not related to a permanent establishment in the State shall be subject to a final withholding tax of five percent (5%) of the total amount thereof, as determined by the Regulations.
3- The tax rate stipulated in the agreements to which the government, ministries or other government agencies, public authorities or institutions, or whoever represents the government is a party, and that are concluded before the entry into force of this law, shall be applied. If the agreement does not specify the tax rate, the tax shall be imposed at a rate of thirty-five percent (35%).

Part IV: Tax Obligations

Chapter One: Registration and Notification

Article 10
Every taxpayer who carries on an activity or generates taxable income shall comply with the following:
1- Registration with the Authority.
2- Notify the Authority of any change that may affect his tax obligations.
3- Apply to the Authority to obtain a tax number.
The Regulations shall specify the conditions, controls, dates and procedures necessary therefor.

Chapter Two: Filing Tax Returns

Article 11

The taxpayer, even if he is a beneficiary of a tax exemption, shall submit a tax return to the Authority using the form prepared for this purpose indicating the taxable income and the amount of payable tax.

Subject to the provisions relating to the assessment of tax, financial sanctions and prescription stipulated herein and the Regulations, the taxpayer may, upon the approval of the Authority, submit an amended return to correct the errors contained in the return relating to a previous tax year or to add to the omissions therein. The Regulations shall specify the conditions, controls, dates and procedures necessary for this.

Third Chapter: Accounting Obligations

Article 12

A taxpayer who carries out an activity in the State shall keep accounting books, records and documents in accordance with the laws of the State and international accounting standards, and the Authority may exempt some taxpayers from keeping them. The aforementioned shall be in accordance with the cases, terms and conditions specified by the Regulations.

Article 13

Government entities, companies, associations, private institutions, associations, private charitable institutions, private institutions of public benefit, individual establishments and any other entity specified in the Regulations shall notify the Authority of the contracts, agreements and transactions concluded by it in accordance with the limits and periods specified in the Regulations.

Subject to the regional and international tax agreements to which the State is a party, the entities stipulated in the preceding paragraph shall provide the Authority, upon request, with any information relevant to tax purposes.

Part V: Powers and Duties of the Authority

Chapter One Tax Assessment

Article 14

Tax shall be assessed on the basis of the taxable income indicated in the return, and the return shall be considered a tax assessment and obligation to pay it on the same day of its submission.

The Authority may amend the assessment based on the data contained in the return and the supporting documents, in accordance with the provisions of this Law and the Regulations.

The Authority may conduct estimated assessment based on any available data in the event that the taxpayer does not submit his tax return or does not submit the data and documents supporting the return.

In the two cases stipulated in the preceding two paragraphs, the Authority shall notify the taxpayer of the elements of tax assessment and its value on the form prepared for this purpose, by registered letter or by any means of knowledge.

The liquidator shall be deemed to be a taxpayer, and the assessment procedures shall be taken against him, in accordance with the conditions and controls specified in the Regulation.

Article 15

Subject to the statute of limitations stipulated herein, the Authority may not reassess the tax payable by the taxpayer for a tax year for which the tax was previously assessed, unless new information affecting the taxpayer's tax obligations was revealed to the Authority that was not considered at the time of the previous assessment of the tax.

The same rules as the tax assessment decision shall apply to the tax assessment decision.

Chapter Two: Obligation to Confidentiality

Article 16

The Authority's employees shall maintain the confidentiality of information and documents that come to their knowledge or are in their possession during or due to the performance of their duties.

The Authority's employees shall be exempted from such obligation upon disclosure of such information and documents in the following cases:

1- To the taxpayer, his agent, or any government entity, under to the consent of the taxpayer, provided that such disclosure is not prohibited by a provision in another law or an international or regional tax convention to which the State is a party.

2- At the request of any judicial authority.

3- Under an information exchange procedure under an international or regional tax convention to which the State is a party.

Chapter VI: Objections and Grievances

Chapter One Objections

Article 17

By a registered letter or any means of knowledge, the taxpayer may object to the decision to assess the tax within thirty days from the date of notification thereof.

The objection shall be submitted to the Authority. Accordingly, the implementation of the tax assessment decision shall be suspended.

If the taxpayer does not submit an objection within the period stipulated in the first paragraph of this Article, the decision to assess the tax shall become final, and the tax shall be due and payable.

Article 18

Within sixty days from the date of submission of the objection, the Authority shall consider the objection and notify the taxpayer or the responsible person of its decision thereon by any means of knowledge.
The lapse of sixty days without a response to the objection shall be considered as an implicit rejection thereof.
In the event that the taxpayer approves the Authority's decision to decide on the objection submitted by him, the tax shall be finally assessed accordingly.

Chapter Two: Grievances

Article 19

One or more committees shall be established in the Authority to be called the “Tax Grievance Committee”, which shall be formed under the chairmanship of a judge of the Court of Appeal selected by the Supreme Judicial Council.
A decision shall be issued by the Council of Ministers, based on the proposal of the Minister, to form the Committee, organize its work, the procedures for appealing before it, and determine its remuneration.
The Chairman and members of the Committee shall be nominated by a decision of the Minister.
The Committee shall be competent to adjudicate on applications submitted by the taxpayer against the decisions of the Authority, and any other competencies specified in the decision issued to organize its work.
The Committee may reduce the financial penalties provided for in this Law.
The Committee is committed to observing the general principles of litigation procedures.
The taxpayer and the Authority may appeal against the Committee's decision before the Administrative Appeals Circuit within sixty days from the date of notification of the decision, and the appeal shall not result in suspending the implementation of the Committee's decision, unless the Court decides otherwise.

Part VII Tax Collection and Refund

Chapter One Tax Collection

Article 20

The taxpayer shall pay the tax due from the return submitted by him, and on the same day of submission of the return. In the event that he is notified of the Authority's decision regarding amendment or assessment, and the expiry of the objection period stipulated in Article (17) of this Law without submitting an objection, the taxpayer shall be obliged to pay the tax and the financial penalties related thereto within thirty days from the date of expiry of the aforementioned period.

In the event that the taxpayer approves the Authority's decision to decide on the objection, the tax due shall be paid within thirty days from the date of notification of such decision.
In cases other than those provided for in the preceding two paragraphs, the tax and related financial penalties shall be collected in one payment within thirty days from the date of expiry of the period stipulated in Article (18) of this Law without a response or from the date of notifying the taxpayer or the person responsible of the Authority's response to the objection.
At the request of the person concerned, the Authority may approve the payment of the tax due and the related financial penalties in installments, as indicated in the Regulations. If the taxpayer does not pay any of the installments on time, all remaining installments shall be due immediately.
The assignor and assignee, the seller and the buyer, shall be jointly liable for the payment of the taxes and financial penalties due for the assigned or sold activity until the date of notifying the Authority of the notarized assignment or sale.

Chapter Two: Seizure of Taxpayer's Funds

Article 21

In cases where it is found that the collection of the tax is threatened with loss, the President may obtain an order from the judge of urgent matters to impose precautionary custody on the taxpayer's funds necessary for the collection of the tax and the financial penalties related thereto, whether in the possession of the taxpayer or otherwise.
Such funds shall be deemed to be provisionally seized from the date of notification by the taxpayer of the order of the judge of urgent matters, and he may not dispose of them except in the event that the precautionary custody is lifted by order of the judge of urgent matters.
The taxpayer and the concerned parties may challenge the order to impose the precautionary custody before the competent court within thirty days from the date of notification.

Article 22

If the decision to assess the tax and the financial penalties related thereto becomes final and is not paid on the specified date, the President shall take executive seizure procedures on the taxpayer's funds necessary for the collection of tax, whether such funds are in the possession of the taxpayer or otherwise.
By registered letter, the Authority may request any person to submit an acknowledgment of the amounts owed to the taxpayer's account within thirty days from the date of receipt of this letter. The

acknowledgment shall include the following:
(a)The amounts owed to the taxpayer's account and the deadlines for their payment.
(b)The amounts in his possession to the taxpayer payable by a Third party, and whether he is authorized to pay to the taxpayer on behalf of a Third-party and the financial penalties related thereto within thirty days from the date of its maturity. The amounts that are due on the date of submission of the statement to the Authority shall be paid within thirty days from this date.

In the event that the return is not submitted by such person within the specified period, or in the event of non-payment of the amounts to the Authority, in accordance with the provisions of the preceding paragraph, the Authority shall take executive seizure procedures on the funds of this person.
In order to implement the provisions of the first and fourth paragraphs of this Article, the Authority shall notify the Debtor, and the seizure shall be executed by the Authority in accordance with the provisions of the Law.
The provisions of the second, third and fourth paragraphs of this Article shall not apply to banks except by court order.

Chapter Three: Refund of the amount of tax and financial penalties collected unlawfully

Article 23

Subject to the statute of limitations stipulated herein, the taxpayer may recover the amounts of tax and financial penalties collected from him unlawfully by a request submitted to the Authority.
The Authority shall notify the taxpayer of its decision regarding the refund request within sixty days from the date of its submission.
The taxpayer may appeal to the Tax Grievance Committee in the event that the Authority rejects the refund request, or if the Authority does not notify the taxpayer of its decision within the aforementioned period.
In the event that the Authority delays in unlawfully refunding the collected amounts within the aforementioned period, the taxpayer shall be entitled to compensation, calculated in accordance with the provisions of the Regulations.

Chapter VIII Financial Penalties and Sanctions
Chapter One Financial Penalties

Article 24
With the exception of acts constituting a crime in accordance with the provisions of Article (26) of this Law, the President or his authorized representative shall, in the cases provided for in the following items, impose the financial penalty set forth in each of them:
1- Any taxpayer who does not submit the return within the period prescribed in accordance with this Law and the Regulations, shall be subject to 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.
2- Any taxpayer who fails to pay the tax within the period prescribed in accordance with this Law and the Regulations, and any natural or juristic person who does not state the amount of the tax withheld on the specified dates, shall be subject to a financial penalty of two percent (2%) of the amount of the tax due for each month of delay or part thereof, provided that it does not exceed the amount of the tax due.
3- Any taxpayer who violates the provisions of registration and notification stipulated in this Law and the Regulations, shall be subject to a financial penalty amounting to (20,000) twenty thousand Qatari Riyals.

4- Any taxpayer benefiting from a tax exemption who does not submit the tax return and the documents to be attached thereto in accordance with the provisions of this Law and the Regulations, shall be subject to a financial penalty of ten thousand riyals.
5.-Any taxpayer who violates the provisions of submitting the final audited accounts and keeping the accounting books stipulated in this Law and the Regulations shall be subject to a financial penalty amounting to (30,000) Thirty Thousand Qatari Riyals.
6- With the exception of government entities, any entity that does not notify the Authority of the contracts, agreements and deals concluded in accordance with the provisions of Article (13) of this Law shall be subject to a financial penalty amounting to (10,000) ten thousand Qatari Riyals.
7- Any person who fails to withhold the tax in accordance with the provisions of Article (9) of this Law shall be subject to a financial penalty equivalent to the amount of the tax that has not been deducted, in addition to the payment of the amount of tax due.
8- Any person who violates the provisions of the decisions issued in accordance with the second paragraph of Article (34) of this Law shall be subject to a financial penalty not exceeding (500,000) Five Hundred Thousand Qatari Riyals.
In the application of the provisions of paragraphs (1) and (2) of this Article, the period of delay shall commence from the day following the expiry of the deadline for filing the return and shall end on the date of filing the return or paying the tax, as the case may be.
The person concerned shall be notified of the financial penalties that have been imposed, as determined by the regulation.

Article 25

The President or his authorized representative, within the limits of an amount of (500,000) Five Hundred Thousand Qatari Riyals, and the Minister may, in excess of that, exempt the taxpayer, in whole or in part, from the financial penalties provided for in the preceding Article, in the event that the taxpayer submits justifications acceptable to the Authority.
The exemption provided for in this Article shall be revoked if the taxpayer submits a grievance in accordance with the provisions of Article (19) of this Law.

Chapter Two: Penalties

Article 26

Without prejudice to any more severe penalty provided for in another law, any taxpayer or responsible person shall be sentenced to imprisonment for a term not exceeding one year and shall pay penalty not exceeding three times the tax due, or one of the said sanctions, in case he commits the following:
1- Submitting forged or false books, records or documents.
2- Using fraudulent methods, including the submission of forged, false or incorrect data or documents, with the intention of obtaining a tax deduction or exemption or refund of previously paid tax.
3- Refraining from registering for tax purposes or concealing real income or any taxable activity.
4- Performing any act with the intention of preventing the Authority's employees from performing their duties.

Article 27

A person who intentionally participates in the violation of any of the obligations stipulated herein shall be jointly liable with the taxpayer or the person responsible for the payment of any amounts due as a result of the violation.

The assignor, the assignee, the partners in the companies of persons, and the representative and agent of the non-resident shall be jointly liable for the payment of taxes and financial penalties due to the Authority, in accordance with the controls determined by the Authority.

Article 28

Without prejudice to any more severe penalty provided for in another law, any person who violates the provisions of Article (16) of this Law shall be sentenced to imprisonment for a period not exceeding six months and a fine not exceeding fifty thousand (50,000) Qatari Riyals, or by either of these two penalties.

Article 29

The penalties provided for in this Law shall be doubled in the case of recidivism, and the accused shall be considered a recidivist if he commits a similar crime within five years from the date of completion of the execution of the sentenced penalty or its lapse by time.

Article 30

Criminal proceedings for the crimes stipulated in Articles 26 and 27 of this Law may not be replaced except upon a written request from the President.

Article 31

The President or his delegate may reconcile the crimes stipulated in Articles (26) and (27) of this Law,

before initiating the criminal case or during its consideration and before deciding on the same by final judgment, in return for payment of half of the maximum penalty of the prescribed penalty and payment of the tax due and financial penalties.
Conciliation shall result in the inadmissibility of initiating or terminating the criminal case, as the case may be.
The Public Prosecution shall order the suspension of the execution of the penalty if reconciliation is made during its execution.

Article 32
The Authority's employees, who are granted the capacity of judicial enforcement officers by a decision of the Attorney General in agreement with the Minister, shall have the right to seize and prove the violation of the provisions of this Law and the decisions implementing it.
Such employees shall be entitled to enter the premises where the taxpayer carries out his activity and its annexes, to carry out any work required by the application of the provisions of this Law, as determined by the Regulations.

Part IX General Provisions
Article 33

In the event that the taxpayer enters into agreements, operations or transactions whose main objectives are to avoid paying the tax due, the Authority may withdraw the tax benefit obtained by him as a result of such agreements, operations or transactions, in accordance with the provisions of the Regulations.
The Authority may, in any of the cases provided for in the preceding paragraph, take all or part of the following actions:
1. In the case of perfect competition, applying the value of the market price to an economic act or event that the taxpayer has subjected to a different value.
2. Re-adaptation of the conduct if its form does not reflect its true content.
3. Amending the amount of tax due from the taxpayer or any other person related to the agreements, operations or transactions stipulated in the first paragraph of this Article.

Article 34

The application of this Law shall be without prejudice to any obligations imposed under international conventions or arrangements, to which the State is a party, in the exchange of information for tax purposes or the fight against international tax avoidance.
The Minister shall issue the necessary decisions to enforce such obligations, and his decisions in this regard shall be binding on all entities and authorities in the State, including the agencies that apply special tax regulations in accordance with the laws regulating the same.

Article 35

The tax exemptions provided for in this Law may be amended by a decision of the Council of Ministers, based on the proposal of the Minister.

Article 36

Upon the proposal of the President, the Minister shall issue a decision on the controls, provisions and procedures for granting or canceling tax exemptions.
A decision shall be issued by the Minister if the period of exemption does not exceed five years, and by the Council of Ministers beyond that.
A preferential tax rate may be determined by a decision of the Council of Ministers, based on the proposal of the Minister, due to their nature or the nature of the area in which they are established.

Article 37

The Authority's right to assess the tax and related financial penalties for a particular tax year shall expire upon the lapse of five years following the year in which the taxpayer submitted the return.
In the event that the taxpayer fails to submit the return, the Authority's right to assess the tax shall lapse after passing ten years following the tax year for which the taxpayer did not submit the return.
In the event that the taxpayer fails to register with the Authority in accordance with the provisions of Article (10) of this Law, the period stipulated in the preceding paragraph shall commence from the date of the Authority's discovery of the taxpayer's activities.
In addition to the legally prescribed reasons for the interruption of the Periods of prescription, the periods referred to in the above-mentioned paragraphs may be interrupted, by notifying the taxpayer under registered letter of one of the following:
(a)The decision to assess the tax in accordance with the provisions of Articles (14) and (15) of this Law.
(b)Payment of tax or financial penalties due.
(c)Referring the dispute to the Tax Grievance Committee.

Article 38

The Authority's right to collect taxes and financial penalties shall lapse after ten years following the year during which the amount of tax and financial penalties became due.

Article 39

The taxpayer's right to request the refund of taxes and financial penalties collected from him shall lapse after five years from the date on which it is proved that the Authority is not entitled to collect the amount of the tax and related financial penalties.

In addition to the legally prescribed reasons for the interruption of the statute of limitations, the period referred to in the preceding paragraph shall be interrupted by the request sent to the Authority by the taxpayer or by registered letter requesting to return the taxes and financial penalties collected unjustly.