

The Council of Ministers decision no. (38) of 2019 assigning the administrative units forming the General Tax Authority and determining its competencies

The Council of Ministers,

After reviewing [the Constitution](#),

The Emiri [Resolution No. \(29\) of 1996 on the](#) Council of Ministers Decisions submitted to the Emir for Ratification and Issuance,

The Emiri [Resolution No. 77 of 2018](#) on the establishment of the General Tax Authority,

The proposal of the Minister of Finance,

The following has been decided:

Articles

Article 1

The General Tax Authority is formed of the administrative units provided in the following organizational chart attached to this decision:

I: Administrative units affiliated to the GTA President:

- 1- President Office.
- 2- Legal Affairs Department.
- 3- Internal Audit Department.

II: Administrative units affiliated to the GTA President Deputy for Tax Affairs:

- 1- GTA President Deputy Office.
- 2- Tax Agreements and Cooperation Department.
- 3- Tax Policies Department.
- 4- Income Tax Department.
- 5- Consumption Tax Department.
- 6- Tax Revenue Department.
- 7- Taxpayer Services Department.

III: Administrative units affiliated to GTA President Deputy for Support Services:

- 1- GTA President Deputy Office.
- 2- Planning and Quality Department.
- 3- Public Relations and Communication Department.
- 4- Human Resources Department.
- 5- Financial and Administrative Affairs Department.
- 6- Information Systems Department.

Article 2

The Legal Affairs Department is concerned with the following:

- 1- Research, review, and follow up legal matters related to the GTA activities in coordination with the competent administrative units.
- 2- Preparing drafts of GTA legislative instruments, and providing opinions on the draft laws referred to the Department.
- 3- Providing opinions on subjects referred to the Department.
- 4- Prepare drafts for contracts, agreements, and memorandums of understanding related to the competencies of the GTA in coordination with the competent administrative units.

- 5- Investigate the events and violation of the GTA employees, prepare the necessary reports reflecting the results of the investigation attached to the legal opinion and recommendations, submit the same to the competent authority, and follow up the implementation of the relevant decisions.
- 6- Monitor cases and disputes in which the GTA is a party in coordination with the competent authority.
- 7- Provide legal support to the GTA competent administrative units with regard to the investigation in violations and tax crimes or disclose the same and gathering the relevant evidences.
- 8- Prepare the reconciliation reports with the concerned parties in tax evasion crime, and follow up the implementation of the same in coordination with the competent administrative units and concerned authorities.

Article 3

Internal Audit Department competencies are as follows:

- 1- Develop the draft for the annual audit plan to be implemented on administrative units in the GTA, submit the same to the GTA president for approval, and prepare a report of the audit results.
- 2- Monitor adherence to the implementation of laws, regulations, and decisions relevant to the GTA activities.
- 3- Control financial documents including receipt vouchers, payment vouchers, journal vouchers, and other post payment vouchers.
- 4- Review financial instructions, propose necessary amendments, monitor the implementation of the same.
- 5- Monitor the employees' recruitment, leaves, and promotion procedures, and other matters related to the employees' affairs, and ensure adherence to the laws, regulations and decisions regulating the same.
- 6- Ensure the integrity of funds, petty cash, furniture, tools, buildings and other assets belonging to the GTA or subject to its supervision.
- 7- Participate in the inventory of warehouses and other items in the custody of the GTA.

Article 4

Tax Agreements and International Cooperation Department competencies are as follows:

- 1- Develop drafts of the tax agreements and conventions, and negotiate the same, in coordination with the concerned administrative unit.
- 2- Participate in drafting international agreements related to the competencies of the GTA in coordination with the competent authority.
- 3- Manage the information exchange process for tax purposes.
- 4- Develop the paper work of the local, regional, and international conferences, forums, and meetings relevant to the GTA activities in coordination with the concerned administrative units and competent authorities.
- 5- Make preparations for attending conferences, meetings, joint action committees, technical committees and similar events, organized by states, organization, and regional and international bodies concerned with tax matters, in which the state is a member.
- 6- Prepare reports and feedbacks requested by regional and international organizations/ bodies in which the state is a member.
- 7- Examine and monitor the implementation of the regional and international organizations/ bodies recommendations relevant of the competencies of the GTA, and prepare the necessary reports covering the activities of the GTA in coordination with the competent authorities in the state.
- 8- Prepare reports covering the regional and international organization/ bodies contributions in developing and empowering various activities in the business field of the GTA in coordination with the competent authorities.
- 9- Monitor the payment of the state' financial contributions in organizations concerned with business fields of the GTA in which the state is a member in coordination with the competent authorities.
- 10- Translate the foreign documents, books, scientific researches and letters related to the competencies of the authorities.
- 11- Examine and assess benefits resulting from international tax agreements, and propose means to promote/ develop the same in coordination with competent administrative units.
- 12- Examine all means empowering the state role in the field of tax cooperation with Arab, regional and international organizations.

Article 5

The Tax Policies Department competencies are as follows:

- 1- Propose the tax strategy and plans in coordination with the concerned administrative unit.
 - 2- Prepare public policies related to tax registration, examination, assessment, collection, recovery and exemptions in coordination with the concerned administrative units.
 - 3- Prepare researches, studies, and reports related to the tax and statistics covering the activities of the GTA in coordination with the competent authorities.
 - 4- Provide opinion on the drafts for legislative instruments covering the activities of the GTA prepared by other authorities.
 - 5- Propose the drafts for legislative instruments covering tax revenues.
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Article 6

Income Tax Department competencies are as follows:

- 1- Prepare and implement the tax examination plan to ensure adequate compliance with the income tax regulating legislations as per the examination plan and business requirements.
 - 2- Conduct tax examination for direct taxpayers' files as per the examination plan and business requirements.
 - 3- Conduct the tax assessment under the law regulating the direct taxes.
 - 4- Review/ monitor tax deductions from the source with the concerned parties.
 - 5- Process refund requests related to the direct taxes.
 - 6- Provide technical support for dispute resulting from the implementation of law regulating direct taxes.
 - 7- Monitor violations related to the department competencies under the law.
 - 8- Provide opinion on the tax exemption requests referred to the department in coordination with the concerned administrative units.
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Article 7

The Consumption Tax Department competencies are as follows:

- 1- Prepare and implement the tax examination plan to ensure adequate compliance with the legislation regulating indirect taxes, and manage/ assess risks related to the tax examination process.
 - 2- Conduct tax examination related to indirect taxes as per the examination plan and business requirements.
 - 3- Conduct tax assessment under the laws regulating the indirect taxes.
 - 4- Process refund requests related to indirect taxes.
 - 5- Provide technical support with regard to the disputes arising from the law regulating the indirect taxes.
 - 6- Monitor the violations related to the department scope of competencies under the law.
 - 7- Coordinate with the General Authority of Customs and other authorities related to the department' scope of competencies.
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Article 8

The Tax Revenue Department competencies are as follows:

- 1- Collect tax revenues and financial penalties related to the tax processes.

- 2- Review the payment/ refund process of the taxpayers, and undertake the necessary settlement of the same under the regulating legislations.
- 3- Monitor and prepare reports covering the technical performance indicators of the tax process and its impact on the volume of revenues.
- 4- Collect, monitor, and analyses the data necessary for assessing the issues, negative trends and gaps related to the tax compliance gaps, and prepare reports of the same.
- 5- Disclose, investigate and gather evidence with regard to the tax crimes and tax evasions in coordination with the concerned administrative units, and submitting recommendations regarding the same to the competent authority.
- 6- Participate in proposing performance standards related to conducting tax processes activities.

Article 9

Taxpayers Services Department competencies are as follows:

- 1- Register taxpayers, prepare and manage a taxpayer data base and update the same.
- 2- Receive tax declarations, and refund/ tax exemption requests.
- 3- Receive any notification or requests from taxpayers under the law and send the same to the competent administrative units.
- 4- Receive taxpayers' complaints/ objections, send the same to the concerned administrative units, and reply to taxpayers' inquiries.
- 5- Forward, receive and archive correspondences related to tax processes, organizing the tax archive as per the latest techniques in coordination with the concerned administrative units.

Article 10

Planning and Quality Department competencies are as follows:

- 1- Prepare the GTA general strategic plan in coordination with the competent authorities and the concerned administrative units, and undertake the strategic plan approval procedures.
- 2- Submit the drafts of the executive plans for the programs/ projects to the various administrative units in order to approve the same by the president.
- 3- Monitor the implementation of the strategic/ executive plans of the GTA, assess the results of the same, and submit periodic reports covering the same.
- 4- Examine issues/ obstacles impeding the strategic/ executive plans, and propose adequate solution for the same.
- 5- Ensure the harmonization of business systems and techniques with the GTA competencies and objectives, and submit the necessary proposal in this regard.
- 6- Develop the organizational performance assessment program to ensure the quality of the services in the administrative units.
- 7- Review and assess the administrative units' performance, and develop proposal to enhance the overall efficiency of the administrative units.
- 8- Examine the business issues/ obstacles in the GTA, research the causes, and propose solutions for the same.
- 9- Propose plans for the development of the business systems and techniques, and facilitate the procedures in coordination with the competent authorities and the concerned administrative units.

Article 11

Public Relation and Communication Department competencies are as follows:

- 1- Issue media publications and programs and aimed at introducing the GTA' role, activities and competencies, in coordination with the concerned administrative units.
- 2- Monitor the publications in newspapers and media of subjects related to the GTA and its competencies, present the same to the officials and develop replies on such publications.
- 3- Receive auditors' requests/ complaints, refer the same to the concerned administrative unit, reply to the auditors' inquiries.

- 4- Undertake the travel, hospitality, and accommodation arrangements for the GTA guests and arriving/ departing delegation, in coordination with the concerned administrative units.
 - 5- Organize the cultural, social, and sports activities for the GTA employees, and oversee the events held or participated by the GTA.
 - 6- Organize conferences, forums, and exhibitions held by the GTA, and prepare the necessary budget for the same, in coordination with the concerned administrative units and the competent authorities.
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Article 12

The Human Resource Department competencies are as follows:

- 1- Implement law, regulations, and controls related to the employees' affairs.
 - 2- Determine the GTA jobs/ employees requirements, in coordination with the various administrative units.
 - 3- Develop the draft for the description, classification, and hierarchy of jobs, and monitor the implementation and development of the same.
 - 4- Develop the draft for the budget of the first chapter in coordination with the concerned administrative units.
 - 5- - Implement the employees' performance assessment procedures.
 - 6- Undertake the recruitment, transfer, assignment and secondment procedures.
 - 7- Examine the employees leaves entitlement under the law.
 - 8- Prepare studies of the GTA job hierarchy, and submit the necessary proposal to develop the GTA' administrative organization.
 - 9- Determine the GTA employees training requirements in coordination with the various administrative units, monitor the implementation of the same and assess the extent to which the training is beneficial.
 - 10- Develop/ update the data bases related to the GTA employees' affairs.
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Article 13

The Financial and Administrative Affairs Department competencies are as follows:

- 1- Implement the financial and administrative laws, regulations, and controls related to the activities of the GTA.
 - 2- Prepare the annual budget of the GTA and its balance sheet, in coordination with the concerned administrative units.
 - 3- Providing the requirements of the GTA and its various administrative units in terms of supplies /equipment necessary to perform its tasks, in coordination with the concerned administrative units.
 - 4- Undertake procurement, tenders and auctions works, as per the rules and policies applicable in the state.
 - 5- Supervise the allocations, and audit the revenue and expenditure records.
 - 6- Receive, classify, and record incoming and outgoing mail.
 - 7- Organize the general GTA archive, and maintain documentation as per the latest techniques.
 - 8- Undertake the necessary procedures to allocated the governmental accommodation, and provide the furniture allowances to the employees of the GTA, in coordination with the competent authority.
 - 9- Develop the payment documents, as well as all other financial transactions.
 - 10- Handling the GTA bank accounts in coordination with the concerned administrative unit in the GTA and other competent authorities in the state.
 - 11- Collect the fees of the services provided by the GTA.
 - 12- Undertake all administrative services tasks.
 - 13- Oversee the warehouses of the GTA.
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Article 14

The Information Systems Department competencies are as follows:

- 1- Develop the plans and policies of using computers in the activities of the GTA, and monitor the implementation of the same.

- 2- Program, maintain, backup, and develop information systems and data necessary to the GTA activities.
 - 3- Procure and maintain hardware, programs and electronic networks necessary for the automated systems in the GTA, in coordination with the concerned administrative units.
 - 4- Design, operate and manage information and data bases of various types.
 - 5- Provide necessary technical support to the users of the electronic network in the GTA, and train the users on the usage of the systems, programs, computer hardware and its attachments.
 - 6- Develop, monitor and update the GTA website.
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Article 15

The president of the GTA shall issue a decision assigning the competencies of the president' office and president deputies.

Article 16

All competent authorities, each in its respective competency, shall implement this decision. This decision is applicable as of its issuance date, and shall be published in the official gazette.

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