

The Cabinet,

Having considered the Constitution,

The Civil and Commercial Procedures Law promulgated by Law No. 13 of 1990 and its amending laws,

The Income Tax Law promulgated by Law No. (24) of 2018,

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

Emiri Decree No. (29) of 1996 on the decisions of the Council of Ministers, which are submitted to the Emir for ratification and issuance,

Emiri Resolution No. (77) of 2018 Establishing the General Authority for Taxes,

Cabinet Resolution No. (17) of 2011 ,appointing the chairperson and members of the Tax Appeal Committee, organizing its work and determining its remuneration, and amending resolutions thereof,

The proposal of the Minister of Finance

The Following has been decided:

Articles

Article (1)

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

Authority: The General Tax Authority (GTA)

The Committee: Either of the two Tax Appeal Committees, formed under Article (2) of this resolution.

The Appellant: The taxpayer or whoever acts on its behalf.

Article (2)

Two tax appeal committees shall be formed in the Authority, each headed by a judge of the Court of Appeal chosen by the Supreme Judicial Council, with the membership of a representative of each of the following:

1- The State Audit Bureau.

2 - Qatar Chamber of Commerce and Industry.

Each of the authorities shall nominate its representative.

A decision by the Minister of Finance shall be issued to appoint the chairperson and members of each committee and determine the scope of its competence.

In the absence of the chairperson or a member of either committee, or if he is preventative, the Supreme Judiciary Council or its representative shall choose replacement, as the case may be.

One or more employees of the Authority shall be responsible for the secretariat of the Committee, whereas a decision determining their authority and remuneration shall be issued by the president of the GTA.

Article (3)

The Committee shall be competent to adjudicate the appeals submitted by the concerned parties against the decisions issued by the Authority in application of the provisions of the Income Tax Law and Law No. (25) of 2018

Article (4)

The term of office of the Committee shall be three years, renewable for a similar period or periods.

Article (5)

The committee shall convene at the call of its chairperson at least four times every month, and the committee's convention shall not be valid unless all the members thereof are present. .

The decisions of the committee shall pass a majority of votes of the members.

Minutes are drawn up for each meeting, reflecting the events of the meeting, and it is signed by the committee chairperson and the secretary.

Article (6)

The appeal shall be filed by the concerned persons or the representative thereof to the Committee's Secretariat within thirty (30) days from the date the Appellant is notified of GTA's decision regarding the objection filed by the appellant on the tax assessment, from the appellant's knowledge of the said decision, from the expiry date of the of the period prescribed for deciding on the objection without a response, the date the tax assessment becomes final due to non-objection thereon or the date the appellant is notified of other GTA's decisions or the appellant's knowledge thereof.

The appeal petition must include the following information:

- 1- The name, capacity and address of the appellant.
- 2- The content of the decision, the date of issuance, and the date of notifying the appellant of this decision or his knowledge thereof.
- 3- The grounds on which the appeal is based and the supporting documents.
- 4- The appellant's requests.

The filing of the appeal shall not result in the suspension of the implementation of the decision, unless the Committee decides, at the request of the appellant, and for serious reasons submitted thereby, and based on urgency, to suspend the implementation of the decision until the appeal is resolved.

Article (7)

The Secretary of the Committee shall record the appeal as soon as it is received, with a serial number, in the register prepared for this purpose, in which the date of receiving the appeal and the details thereof shall be inserted, and a receipt shall be given to the appellant.

The secretariat of the committee shall create a file for each appeal, in which all documents related thereto shall be kept for reference when needed.

Article (8)

The Secretary of the Committee shall, within three days from the date of registration of the appeal in the register, submit it to the Chairman of the Committee, and the Chairman of the Committee shall set a hearing to look into the appeal, in coordination with the members of the Committee, within seven days from the date the appeal is submitted to the Chairman.

Both the complainant and the Authority shall be notified of the hearing set for reviewing the appeal and the place or manner of convening at least fifteen days prior to the date thereof, either by hand associated with a signature, or by serving the notification to the domicile of the appellant or his business, or by any means achieving knowledge, additionally, a copy of the appeal shall be enclosed with the notification addressed to the Authority.

Article (9)

The Committee shall instruct the appellant and the Authority to submit any clarifications or documents it deems necessary before and during the hearing of the appeal

Article (10)

Any document executed in a language other than Arabic must be accompanied by a certified translation into Arabic from one of the translation offices licensed to carry out translation work.

Article (11)

In the case of unity of the subject matter and litigants, the committee may consolidate the appeals submitted thereto to be adjudicated by a single decision.

Article (12)

The Committee may seek the assistance of experts on the subject of the appeal and may request such statements or documents as it deems necessary from the relevant authorities.

Article (13)

The committee shall examine the appeal, review the parties' notes and documents submitted thereby, hear their statements and request and summon those who the Committee deems necessary to listen to their testimonies

Article (14)

The Committee shall decide on the appeal within three months from the date of its submission. Such decision shall be reasoned and signed by the Chairman and the Secretary, and shall include the following:

- 1- The names of the Chairman and members of the committee that issued it, the date of its issuance, and the manner of holding the hearing.
- 2- The names of the parties to the appeal, their capacity, their presence and absence.
- 3- An overview of the facts of the appeal.
- 4- Requests of the parties to the appeal.

The Committee shall notify GTA of the decision thereof for implementation, and notifies the appellant, in writing, using a photocopy of the decision during even days from the date of issuance thereof.

The decision and the date of notifying the Authority and appellant thereof shall be inserted into the relevant record.

Article (15)

The Committee may remove the appeal in the event the appellant or the representative thereof do not attend any of the hearings, after ensuring that they have been duly served and notified of the first hearing.

The Committee may continue to review the appeal in the absence of the Authority or the appellant, either on its own or based on the request of the attendant litigant.

Article (16)

The Committee may, during reviewing the appeal, offer to the litigants to amicably settle the dispute. If the litigants agree, then the Committee shall issue a final decision regarding the outcome of the settlement.

Article (17)

The draft of the decision shall contain the grounds of the decision and shall be signed by the Chairman of the Committee and the two members thereof. Otherwise, the draft shall be invalid and void.

Article (18)

The Committee may, on its own or upon a request presented by the appellant, to rectify any copy of the material errors or miscalculations, provided that such rectification is done to the original copy of the decision and signed by the Chairman and the two members.

Upon the of the appellant, any ambiguity regarding the Committee's decision may be clarified, whereas such clarification shall be deemed complementary of the decision.

Article (19)

The members of the Committee are independent when performing their roles, and agency or person may interfere in the Committee's work or the decision issued thereby.

Article (20)

The Chairman or any member of the Committee may not attend or participate in the work of the Committee in the event that they have already heard an appeal and has expressed an opinion thereon, been involved to the Committee's proceedings, has a direct or indirect interest, related to one of the litigants up to the fourth degree, is a current or former agent of a litigant in his or her own business, or a legal representative, guardian or trustee, in which case they must declare any interest that conflicts with the nature of their competence in respect of the Committee.

Article (21)

All correspondence and circulars of the Committee and its work shall be signed by its Chairman and shall be numbered as per the calendar year in which they are issued.

Article (22)

Any aggrievances that have not been adjudicated by a final decision before this resolution comes into force shall be referred to the Committee.

Article (23)

The Chairman of the Committee shall receive a monthly remuneration of (QAR 5000) five thousand riyals, and each of the two members shall receive (QAR 4000) four thousand riyals.

Article (24)

The aforementioned [Cabinet's resolution No. \(17\) of 2011](#) shall be abolished.

Article (25)

All competent authorities, each within its jurisdiction, shall implement this decision. It shall come into force as of the day following the publication thereof in the official Gazette.