



# **Council of Ministers Resolution No. (5) of 2019 issuing the executive regulations of Law No. (25) of 2018 regarding Excise Tax 5/2019**

Number of articles: 56

## **Index of topics**

### **Issuance Articles**

#### **The first part: Definitions (1-1)**

#### **The second part: Tax Scope (2-54)**

**The Council of Ministers,**

**having considered [Constitution](#),**

**[Law No. \(25\) of 2018](#) on Excise Tax,**

**Emiri Resolution No. (29) of 1996 on the Council of Ministers' Resolutions to be submitted to the Emir for Ratification and Issuance,**

**Emiri Resolution No. (77) of 2018 Establishing the General Tax Authority and**

**On the proposal of the Minister of Finance,**

**Decide as follows:**

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### **Issuance Articles**

#### **Article 1- Issuance**

**The provisions of the Executive Regulations of the aforementioned Excise Tax Law, annexed to this resolution, shall apply.**

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## **Article 2- Issuance**

**All competent authorities, each within their jurisdiction, shall enforce this Law one day from the date of its publication in the Official Gazette.**

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### **The first part: Definitions**

#### **Article 1**

In the application of the provisions of these Regulations, the following words and expressions shall have the meanings assigned to each of them unless the context requires another meaning:

Council: The Gulf Cooperation Council (GCC)

state: Qatar

Member state: Any other State which is a full member of the Council and which applies and enforces domestic law in accordance with the Convention.

Authority: The General Tax Authority.

President: The President of the General Tax Authority.

Tax: Excise Tax.

Person: Any natural or juridical person, or any other form of partnership

Law: [Law No. \(25\) of 2018](#) on Excise Tax.

Customs Law: [Law No. \(40\) of 2002](#) promulgating the Customs Law.

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

Domestically produced excise goods: Domestically excise goods produced within the state.

Imported Excise Goods: The Excise goods imported into the State from abroad, whether from another member state of the Council or from outside the territory of the (GCC) States.

Production of excise goods: Any process of making, assembling, blending or converting materials or parts of materials into final excise goods.

Suspended tax status: The status in which the tax entitlement is suspended on domestically produced or imported excise goods in accordance with the provisions of the law.

Tax Warehouse: The place where the Licensee is permitted to produce, transfer, possess, store, or receive domestically produced or imported excise goods under tax suspense status.

Licensee: The person approved by the Authority to produce, transfer, possess, store, transport or receive domestically produced or imported excise goods in a tax warehouse.

Registrar: the person registered for tax purposes.

Tax Due: Tax on excise goods, which shall be paid to the Authority.

Taxpayer: The person responsible in accordance with the provisions of the law for calculating, declaring and paying the tax due.

Value of excise goods: The value on which the tax is calculated in accordance with the provisions of the law

Importer: The person importing excise goods into the state.

Calendar Year: Twelve months starting from the first of January and ending at the end of December of the same year.

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## **The second part: Tax Scope**

### **Article 2**

1- For the purposes of the application of Clause (5) of Article (3) of the Law, excise goods are considered to be subject to consumption and the tax shall be payable in the event of their loss or damage in a tax suspense situation in the State, unless the licensee proves that the loss or damage was caused by or for reasons beyond his control or reasons inherent to the nature of the excise goods.

2- The causes beyond the control provided for in the preceding clause shall mean the accident which can never be paid for or foreseen or the accident which results from a foreign cause in which it has no hand.

3- The reasons inherent in the nature of the excise goods provided for in clause (1) of this Article shall mean any reason closely related to the nature of the excise goods, which makes them subject to deficiency or leakage, making them harmful or non-conforming to the approved specifications i.e., unusable.

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### **Article 3**

1- In the application of the provisions of Article (4) of the Law, the value of excise goods shall be the value higher than any of the following two prices:

A- The standard price announced for the excise goods within the price list issued by a decision of the Minister.

B- The retail sale price declared for these goods by the producer or importer after the deduction of the tax included therein.

2- The value of the tax included in the declared retail sale price shall be deducted according to the following:

A- For the Excise Good subject to tax at the rate of (50%), the value of the Excise Good is equal to two-thirds of the declared retail sale price for that Good.

B- For the Excise Good subject to Tax at a rate of (100%), the value of the Excise Good shall be equal to half of the declared retail sale price of that Good.

3- Notwithstanding the provisions of paragraph (B) of Clause (1) of this Article, the value of excise goods of concentrates, powders, gels or extracts that can be converted into soft drinks or energy drinks shall be calculated according to the sale price declared by the taxpayer after the deduction of the tax covered therein in accordance with Clause (2) of this Article, or according to the standard price stated in paragraph (A) of Clause (1) of this Article, whichever is higher.

4- In the application of the provisions of Clauses (1) and (2) of this Article, the declared retail sale price shall be the sale price of the Excise Good applied in the context of the direct retail sale to the consumer, and shall not include the value added to the price as a result of the sale and consumption of this good in hotels, restaurants or similar establishments.

5- In case of multiple retail selling prices for the same type of excise good, the declared retail price for this good shall not be less than the average retail sale price in the market.

6. The taxpayer shall prove the declared retail sale price or the average retail price, as the case may be as well as providing evidence of its validity when requested by the Authority or the General Authority of Customs. If he fails to do so, the Authority may reassess the declared retail sale price or the average retail sale price as it deems appropriate from the objective evidence.

7- If the taxpayer is unable to determine the retail sale price, he shall estimate the expected retail sale price and do the following:

A- Inform the Authority of this within a period of not less than (15) days prior to the submission of the tax return, with an explanation of the reasons for the inability to determine the retail price.

B- In case of import, he shall inform the General Authority of Customs within a period of not less than (15) days prior to the date of import, with an explanation of the reasons for the inability to determine the retail price.

Within (7) working days from the date of reporting, the Authority shall determine the value of the excise good either based on the retail price expected by the taxpayer or based on any other value it estimates according to the objective elements of each case.

8- The declared retail price shall include all duties and taxes due on excise goods except VAT

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**Article 4**

1- If the licensee's excise goods are lost or damaged, he shall notify the Authority, within thirty days from the date of such loss or damage, of the following:

- a- Licensee name
- b- His place of residence.
- c- The address of the tax warehouse.
- d- His registration number with the Authority.
- e- Type of Activity
- f- Specifications of excise goods which have been lost or damaged.
- g- Determining the cause or causes beyond his control and how they occurred in detail as well as the date and place of their occurrence.
- h- Describe and estimate the outcome damages.
- i- The tax period to which the loss or damage relates.
- j- A commitment to the correctness and accuracy of the information contained in the request.
- K- Undertaking for the correctness and accuracy of the information contained in the request.

2- The licensee shall attach to the notification the necessary supporting documents issued by official bodies, such as the police report and the insurance company's report, if any, or any other document proving that the loss or damage to the goods occurred for a reason beyond his control.

3- In case that the Licensee fails to notify in accordance with the provision of Clause (1) of this Article within the specified period, the excise goods shall be deemed to be offered for consumption, unless it is proven that there are serious reasons that prevented him from doing so.

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**Article 5**

1- Upon receipt of the notification submitted by the Licensee of the damage to excise goods pursuant to the provisions of the preceding Article, the Authority may request inspection of the declared damaged goods. The inspection shall be carried out in the presence of the Licensee or his representative and during his working hours.

2- The Authority shall inform the Licensee five (5) days prior to the date of commencement of the inspection.

3- A record of the inventory of the goods shall be written down and they are to be executed in the presence of a representative of the Authority.

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**Article 6**

The person obligated to register shall submit the registration application to the Authority on the form prepared by the Authority for this purpose, which includes the following data, within thirty days prior to the date of practicing the activities that require registration:

- 1- The name or designation and legal form under which the person obliged to register carries out his activity.
- 2- Tax and customs registration number, if any.
- 3- The date on which the registration conditions are met.

4- The date on which the registration was cancelled and its reasons if the person was previously registered and his registration was canceled.

5- Type of the activity.

6- Address or trade name.

7- The extent to which he has carried out previous imports.

8- An undertaking of the validity and accuracy of the information contained in the request.

9- Signature and capacity of the applicant.

The request for registration shall be accompanied by the documents required by the Authority.

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### **Article 7**

The Authority shall decide on the registration request within thirty days from the date of completion of the application for the data and documents stipulated in the abovementioned article. The lapse of this period without a response shall imply a rejection of the request.

If the registration request is accepted, the Authority shall notify the person of the approval of his registration request and issue a document proving his registration including a tax number of his own. All legal effects of registration shall apply to the Registrar from the date of obtaining his registration number.

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### **Article 8**

The Registrar shall notify the Authority within thirty days of any change that may occur to the data and information originally mentioned in the registration request, on the form prepared by the Authority for this purpose.

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### **Article 9**

The Registrar shall apply for cancellation of his registration within (60) days from the date of the absence of the registration conditions. The registration conditions shall be fulfilled in any of the following cases:

1- The Registrar ceased to produce or import excise goods outside of a tax suspense status.

2- The license of the tax warehouse expires without renewing it.

3- The Registrar ceased to engage in an activity related to excise goods.

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### **Article 10**

The Registrar shall submit a request to cancel the registration to the Authority, on the form prepared by the Authority for this purpose, which includes the following data and documents:

- 1- Name or designation and legal form.
  - 2- Tax Registration Number.
  - 3- Registration Date.
  - 4- The reason for the request to cancel the registration.
  - 5- The date of absence of the registration conditions.
  - 6- Data related to licenses of tax warehouses licensed to the Registrar.
  - 7- An undertaking of the validity and accuracy of the information contained in the request.
  - 8- - Signature and capacity of the applicant.
  - 9- A record of inventory of the warehouse and a final clearance.
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#### **Article 11**

The Authority shall decide on the request to cancel the registration within thirty days from the date of completion of the required data and documents. It also shall notify the Registrar of the cancellation of its registration and the effective date of the cancellation of the registration.

The registrar who requested for deregistration shall continue to file the tax return until the Authority notifies him of his final deregistration.

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#### **Article 12**

The authority may decide to cancel the registration on its own initiative if it is proven that the registrant is involved in a tax evasion crime in accordance with the provisions of the law. In this case, the authority shall directly notify the registrar of the cancellation of his registration and the effective date of this cancellation.

In all cases, the cancellation of the registration shall lead to the cancellation of the tax warehouse license.

The Registrar shall be obliged to pay the amounts of the tax due and the unpaid financial penalties as soon as he is notified of the cancellation of the registration.

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#### **Article 13**

The Registrar shall calculate the tax due for each tax period and submit the return thereof on the form prepared by the Authority for this purpose, within fifteen days from the date of the end of each tax period.

The tax period is determined on a quarterly basis in the calendar year.

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#### **Article 14**

The report referred to in the previous Article shall include the following:

- 1- Name, address and tax code.
  - 2- Nature of the activity.
  - 3- Tax period attributable to the tax return
  - 4- Type of excise goods.
  - 5- The specified retail price.
  - 6- The taxable value and the percentage of tax due.
  - 7- Total tax due.
  - 8- The value of the tax that is entitled to be refund, if any.
  - 9- Net tax due.
  - 10- An undertaking of the validity and accuracy of the information contained in the request.
  - 11- Registrar's Signature.
  - 12- Customs Clearance Certificate indicating the quantities and description of the imported goods.
  - 13- The inventory report.
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#### **Article 15**

The taxpayer shall submit the tax return to the Authority in paper or electronically, on the form prepared by the Authority for this purpose, and in accordance with the controls and procedures determined by it.

Without prejudice to the provision of the abovementioned paragraph, in the event that the tax return is submitted electronically, the taxpayer shall:

- 1- Fill in the return form to be submitted, which is contained in the page devoted to tax returns, periodic or annual statements and requests for refund, and send it electronically through the approved system. Upon receipt of the tax returns by the system, the tax return receipt shall be sent to the taxpayer's mail indicating the date of receipt.
- 2- Print the tax return and the electronic tax return receipt and keep them after signing them. The electronic tax return receipt shall be considered as an official receipt for receipt of the tax return. The date on the receipt shall be considered as the actual date of submission of the tax return.
- 3- Keeping the personal electronic keys granted to him accurately and not disclosing them to any person or allowing him intentionally or negligently to view them.

The Authority shall not bear any liability in case that this system is used by one or several persons who obtained the electronic keys due to the negligence of the taxpayer or for any other reason related to it.

The use of electronic keys is considered as a signature of the taxpayer and has the same legal effects as the signature, and it is not entitled to object to the operations carried out by it in the event of any dispute related to it, and the operations carried out from the use of personal electronic keys are considered as a final and conclusive proof of the operations carried out by the user.

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#### **Article 16**

In the event of liquidation of the business, the liquidator shall submit the tax report for the taxpayer within the period specified in Article [\(13\)](#) of these Regulations.

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

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## **Article 17**

The Registrar may amend the tax return previously submitted to the Authority without imposing on him the financial penalty in accordance with Clause (4) of Article (16) of the Law if the amendment is made within (30) thirty days from the date of expiry of the period specified for submitting the return stipulated in the Law and these Regulations, provided that the excess value of the unpaid tax due does not exceed (10%) ten percent of the total value of the tax due after the amendment related to this return.

The amended tax return shall be submitted with the same mechanism for submitting the tax return, on a special form that includes, in addition to the information contained in the basic tax return, a description of the adjusted amounts, the basic amounts, the resulting differences and the reason for the amendment, at a date prior to the commencement of the Authority's control and inspection procedures.

The amended tax return shall supersede the basic declaration and shall be considered as a substitute for it.

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## **Article 18**

In case that there are substantial reasons for extending the period of filing the tax return, the taxpayer or his representative may request the Authority to extend the period of filing the tax return, up to a maximum of thirty days.

For substantial reasons, any contingency beyond the control of the taxpayer prevents him from submitting the tax return within the prescribed period, including:

- 1- Serious health reasons that require entering to the hospital for a natural person and natural persons who have the right to make administrative and financial decisions and the right to sign with a juridical person.
  - 2- Loss or destruction of documents and accounting records necessary for the filing of the tax return, resulting from a reason beyond the control of tax payer, such as natural disasters, fire or theft.
  - 3- Emergency malfunction in the electronic system, provided that this malfunction is exceptional and can be proven by reports issued by the competent authorities.
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## **Article 19**

The taxpayer who wishes to extend the period of filing the tax return or his representative must submit an extension request to the Authority before the expiry of the deadline for filing the tax return, by virtue of a letter signed by him or his representative, explaining the reasons for the extension request accompanied by supporting documents, and the request shall include the following data:

- 1-The name of the taxpayer or his representative, provided that proof of his juridical capacity is produced.
- 2-Taxpayer's address.
- 3-tax code
- 4-The expiry date of the tax period to which the tax return relates.
- 5- Reasons for extension.
- 6- An undertaking of the validity and accuracy of the information contained in the request.
- 7-Signature of requester.



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**Article 20**

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

The Authority shall notify the taxpayer or his representative of its decision regarding the extension request, and the Authority's silence shall be considered as a rejection of the request.

Neither the Registrar nor his representative shall have the right to object to the Authority's express or implicit decision to reject the extension request.

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**Article 21**

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

The tax due, tax differences, and financial penalties due to the Authority may be paid electronically in accordance with the mechanism determined by the Authority.

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**Article 22**

The taxpayer shall pay the tax due on the same day of filing the tax return.

In case that the taxpayer is notified of the Authority's decision to amend the assessment or the estimated assessment, and the expiry of the objection period, without submitting an objection, he shall pay the tax differences and financial penalties due within (30) thirty days from the date of expiry of the objection period.

In case of an objection, the tax differences and financial penalties due shall be paid within (30) thirty days from the date of notifying the taxpayer of the Authority's refund, or the expiry of the period for deciding on the objection without a response, as the case may be.

With the approval of the Authority, the Tax may be paid in installments within a period not exceeding four months, if the tax payer submits a reasoned request supported by documents, provided that the following conditions are met:

- 1- To prove the instability of his financial position so that it is difficult for him to pay tax and financial penalties as a lump sum.
- 2- To prove that he was obligated to pay all installments on time in case he obtained a previous approval from the Authority to pay the tax and related financial penalties in installments.
- 3- He shall not be found guilty by a court judgment for committing any of the crimes stipulated in Article (18) of the Law during the previous three years.

The Authority shall decide on the installment request within ten days from the date of its submission, and the applicant for installment shall be notified of the Authority's decision, and the lapse of this period without a response shall be considered an implicit rejection of the request, and it is not permissible to object to the Authority's decision in this regard.

If the applicant does not pay any of the installments on time, all remaining installments shall be due immediately.

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### **Article 23**

In case that excise goods are imported or transferred from a situation that is suspended for customs duties to another situation that is not suspended for such duties, the tax shall be due at the time of maturity of such duties and the tax shall be paid simultaneously with its payment in accordance with the provisions and procedures prescribed under the Customs Law.

In accordance with the conditions and rules determined by the Authority, it is permissible to allow the Clearance of imported goods before payment of the tax due thereon and after the completion of customs procedures thereon under bank, cash or documentary guarantees. The decision to refuse expressly or implicitly may not be challenged.

The General Authority of Customs collects the tax due on imported excise goods and includes it in the account designated for excise tax at the Authority, provided that within fifteen days from the end of each month, it sends a statement to the Authority of the amounts of excise taxes collected.

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### **Article 24**

In case that the taxpayer submits an amended return that includes a tax due higher than the tax paid in the previously submitted return for the same period, the taxpayer shall pay the difference in tax due to the Authority on the same day of submitting the amended return.

In case that the taxpayer submits an amended return that includes a tax due less than the tax paid in the previously submitted return for the same period, he shall be entitled, within five years from the date of payment of the amount not due, to request the refund of the surplus tax paid by him, and the Authority shall notify him of its decision in the refund request within sixty days from the date of submission of the request, and after the lapse of this period without refunding an implicit rejection of the request.

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### **Article 25**

The taxpayer shall keep and maintain accounting systems in a regular and independent written or electronic manner to record the movement of excise goods and supporting documents, in particular the following:

- 1- A copy of the invoices issued by him related to the excise goods.
  - 2- A special register for excise tax that records the types and quantities of excise goods, the price set for excise goods, the taxable value and the tax rate as well as the tax paid and the return for each tax period.
  - 3- The daily journal in which the transactions related to the activity of the taxpayer are recorded on a daily basis according to their historical and digital sequence.
  - 4- The inventory book in which the inventory items, the budget and the calculation of the result are recorded.
  - 5- The general ledger to open and follow up accounts.
  - 6- Records related to import and export of any kind, in addition to all documents supporting these records, such as invoices, payment notices, correspondence and copies thereof, as well as bank accounts.
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## **Article 26**

The taxpayer may keep the accounting systems electronically, if the following conditions are met:

1. The system used should provide an adequate degree of security to prevent the manipulation of input or output data
  - 2-The information is stored in a way that allows access and reading of the information at any time.
  - 3- All documents relating to the design, features and use of the system are kept electronically or in hard copy.
  - 4-The system shall allow to extract the entered entries and accounts upon the request of the Authority.
- The original of all documents supporting the restrictions recorded in the system shall be kept electronically or in hard copy.

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## **Article 27**

The accounting records and supporting documents shall be kept for a period of five years from the end of the year to which these records and documents belong, in a proper manner that avoids damage, and shall remain for the duration of this period readable and auditable.

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## **Article 28**

The taxpayer may keep and maintain the accounting records and documents electronically by contracting with others, provided that they are kept in accordance with the provisions of Article (26) of these Regulations. The taxpayer shall remain responsible in front of the Authority and his rights and duties related to such records and documents shall not be transferred to that third party.

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## **Article 29**

Accounting systems shall be kept in Arabic or English and the Authority may accept to keep them in another foreign language.

The Authority shall have the right to request from the persons obligated to register a certified translation of the contracts, correspondence and accounting records held in a foreign language, as well as the Arabic language, at their expense and responsibility.

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## **Article 30**

The Authority shall examine the taxpayer's return, the documents attached to it and any other documents it deems necessary to ensure compliance with the provisions of the law and these regulations, in accordance with the rules and standards determined by a decision of the President. For this purpose, the Authority may require the taxpayer to pay any of the following:

- 1-Attendance in person or by his agent to provide any clarifications and information related to the return.
- 2- Submit any data, information or documents required by tax assessment.
- 3- Submitting records, accounts or data related to the activity for examination within the period specified by the Authority to the taxpayer or his agent.

The Authority shall issue its decision to assess the tax, in accordance with the following:

A- If the Authority makes amendments to the return, it shall issue a decision to assess the tax to the amendment to the form prepared by the Authority for this purpose.

b- If the Authority assessed the tax on estimated basis, it shall issue a decision to assess the tax by way of assessment on the form prepared by the Authority for this purpose, including in particular the following cases:

4- Failure to submit the tax return or the documents attached thereto, within the periods specified in these Regulations.

5- Failure to keep the records stipulated in this law and its executive regulations, or if these records are incorrect or irregular.

6- Failure to provide the information, clarifications, records and other documents requested by the Authority, or when providing false information, incorrect or irregular records or documents.

The tax shall be assessed on estimated basis based on the objective evidence available to the Authority, in particular the following:

a- Data available in the accounts of the taxpayer, even if it is not considered.

b- The nature and characteristics of the taxpayer's activity.

c- Data relating to same cases.

d- Tax returns and statements issued by independent bodies related to the activity the taxpayer's activity.

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### **Article 31**

If the tax is assessed to the adjustment or assessment, the decision to assess shall include, in particular, the following data:

1-The reasons for the assessing and the facts, information and evidence on the basis of which the tax was assessed.

2-The taxable value, the tax differences due, and the financial penalties related thereto.

3-The period during which tax differences and related financial penalties shall be paid.

4- The right of the taxpayer to object and appeal against the assessing decision, in accordance with the provisions of the law.

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### **Article 32**

In the event that the tax is assessed to the amendment or estimate, the Authority shall notify the taxpayer of its decision, including the financial penalties related to it, on the form prepared by the Authority for this purpose, by registered letter or delivered to the person concerned by hand or via electronic means.

The authority shall notify the taxpayer, its decision to impose financial penalties in accordance with the text of Article (16) of the law, and this decision shall not be considered in itself an amendment to the assessment.

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### **Article 33**

Subject to the statute of limitations, the Authority may not reattach the tax payable by the taxpayer for a tax period for which the tax was previously assessed, unless the Authority discovers new information affecting the tax obligations of the taxpayer that were not considered at the time of the previous assessment of the tax.

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## **Article 34**

1- The tax warehouse allows the licensee to produce or transfer excise goods, as well as to Possess, store, or receive excise goods under a tax suspense status.

Subject to the provisions of the second paragraph of Article (30) of the Law, a person wishing to obtain a license for the tax warehouse shall engage in actual activity in the State and submit a detailed request to the Authority stating the following:

- a- A list of the goods that will be produced or stored in the warehouse and their characteristics.
- b- A description of the type of activity for the tax warehouse.
- c- Determine the detailed security procedures for the preservation of buildings, documents and selective goods as determined by the Authority.
- d- Estimate the quantity and value of the goods that will be produced or stored in the warehouse in case that it is operated at its maximum capacity.
- e- The places where the industrial warehouses are located and the number of machines and devices equipped with them and their productive capabilities.
- f- A detailed description of the control systems to be used by the tax warehouse, including the system of control of the inventory of excise goods in a manner that allows the verification at any time of the movement of excise goods to and from the tax warehouse and the levels of inventory therein.

2- The applicant shall attach to the request the following documents:

- a- A bank guarantee to cover the risks related to the production, transfer, possession, storage or receipt of excise goods after having been notified of the initial approval of the license application.
- b- An undertaking to pay the annual fee.
- c- A copy of the lease contract of the building or buildings belonging to the company or its title deed, provided that it includes the area and boundaries of the warehouse.
- d- Inventory record of the goods inventory.
- e- Any additional documents deemed necessary by the Authority.

3- The Authority may require the availability of a minimum quantity or value of excise goods that will be produced or stored in the tax warehouse to approve the granting of the tax warehouse license.

4- The request for a license stated in Clause (1) of this Article shall be submitted to each warehouse required to be licensed as a tax warehouse.

5- All of the followings are not eligible for a tax warehouse license:

- a- Places where excise goods are sold directly to consumers, with the exception of shops located in free markets and any other places specified by the Authority.
- b- Places where concentrates, powders, gels and extracts are converted into final selective goods for sale directly to consumers.

6- Every licensee of a customs warehouse, in accordance with the provisions of the Customs Law, who wishes to use it as a tax warehouse, shall register as a licensee to operate a tax warehouse in accordance with the provisions of the Law and these Regulations. The General Customs Authority shall implement the provisions of the Law and these Regulations with regard to that warehouse.

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## **Article 35**

Upon fulfilling all the conditions and submitting all the documents attached to the tax warehouse license

request, the Authority shall undertake the following:

1- Examining the application, conducting the necessary inspections, and making sure that the license undertakes the following:

a- He keeps an effective inventory control system.

b- He has modern control systems.

c- He applies the required health and safety standards.

d- He has not previously committed any fraud or tax or customs evasion.

e- He is committed to paying all taxes and customs duties to which he is subject in the State.

2- Notifying the license applicant of its decision within thirty days from the date the request fulfills the conditions, and notifying him of the license document including his license number if the request is accepted, and the lapse of that period without a response is considered an implicit rejection of the request.

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### **Article 36**

The licensee shall comply with the following requirements:

1- Inform the Authority of any changes in the information on the basis of which the license was issued.

2- Keeping the necessary accounting records specified in accordance with the provisions of Article (25) of these regulations.

3- Registering the transfer of Excise goods when they are under a tax suspension status according to the approved mechanism.

3- Allowing the Authority's employees to monitor and inspect the tax warehouse and inventory accounts.

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### **Article 37**

The tax warehouse license is valid for one year from the date of its issuance. The license may be renewed, provided that a renewal request is submitted within two months prior to the expiry of its term.

In case that the Authority does not issue its decision to renew before the expiration of the license period, the license shall be considered valid, and the Authority shall notify the licensee of the extension of the license for an additional period or periods not exceeding one month until the issuance of its decision on the renewal request.

In all cases, the validity of the license shall expire when the licensee stops working, or when one of the conditions of the license are absent.

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### **Article 38**

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

a- Changing the type of activity licensed for the warehouse.

b- Changing the goods that will be produced or stored in the warehouse as well as their characteristics or quantity.

c- A change in the area or borders of the warehouse or its location.

d- Changing the number of machines or devices provided in the warehouse.

The request for amending the license shall be submitted to the Authority on the form prepared by the Authority for this purpose before making any amendments, stating the type of amendment required and attaching the necessary documents to prove it.

The Authority shall study the application and conduct the necessary inspections, if necessary, and notify the licensee of its decision within thirty days from the date of submitting the request. The lapse of this period without a response is considered an implicit rejection of the application.

### **Article 39**

1- The tax warehouse license is canceled in the following cases:

a- If the licensee stops working.

b- If one of the conditions of the license is missed.

c- If the licensee breaches any of the obligations stipulated in the Law and these Regulations, and does not remove the reasons for the violation within a reasonable period after being notified by the Authority.

2- The request to cancel the tax warehouse license shall be submitted according to the form prepared by the Authority for this purpose, provided that it includes at least the following:

a- Name or designation and legal form.

b- Tax registration number.

C- License number for the tax warehouse.

D- The reasons for submitting a request to cancel the tax warehouse license.

3- the followings shall be attached with the cancellation request:

A- A record of the inventory and final clearance of the stock of Excise goods in the warehouse on the date of submission of the cancellation request.

B- An undertaking not to carry out any activity related to the tax warehouse until the cancellation request is decided upon.

4 - The Authority shall decide on the license cancellation request, conduct the necessary inspections, and ensure that the licensee respects all his obligations and liabilities related to the previous license periods within a maximum period of (30) days from the date of submitting the cancellation request. In order to approve the cancellation request, the licensee shall file a tax return and pay the tax on the excise goods in the warehouse on the date of submission of the cancellation request, and undertake to pay any other due tax differences.

5 - In case that the license is cancelled by the Authority, the licensee shall be notified of the cancellation of his license, and the Registrar shall pay the tax and financial penalties due on the Excise goods in the tax warehouse and any other due tax differences.

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### **Article 40**

1- Excise goods are transferred under a tax suspended status in accordance with the provisions of clauses (2) and (3) of Article (11) of the law according to a document issued through a system set by the authority to follow up and prove the transfer of goods for this purpose.

2- The licensee shall submit the request for affiliation in the system referred to in the previous clause and fill the form that the authority prepares for this purpose. The request form includes the following data:

a- The name of the licensee and the data of the tax warehouse license.

b- The address of the licensee and his data.

c- His tax registration number.

d- His License code.

e- An undertaking of the validity and accuracy of the information contained in the request.

F- Signature of the taxpayer.

3- The authority shall notify the licensee of its decision regarding the request for the affiliation submitted by it.

4- When the authority approves the request for affiliation, the licensee is issued to the license a distinctive reference number that he shall use when conducting the transaction and write it down on the documents attached to the transfer in a suspended status.

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**Article 41**

1- The licensee, when he transferred Excise goods under a tax suspended status in accordance with the provisions of Paragraph (A) of Clause (2) of Article (11) of the law, shall submit a request to the authority, seven days before the date of the transfer, provided that the following data includes:

- a- The name of the licensee, the data of the tax warehouse and its affiliation number in the electronic system.
- b- The name of the licensee, the recipients of Excise goods, the data of his tax warehouse licensing, and what is beneficial to his prior approval to receive Excise goods.
- c- Description of the sent goods, their quantity and the retail price.
- d- Expected transfer date.
- e- The expected receiving date.
- f- An undertaking of the correctness and accuracy of the information contained in the request.
- g- Signature of the taxpayer.

2- The authority shall check the information included in the request, grant an introductory number for the goods, to notify the licensee and issue an administrative document for him to accompany the goods to follow up and prove the movement of their transportation, within five days from the date of submitting the request. The administrative document shall be valid for a period of (15) days from the date of its issuance, and the authority may extend it for a similar period if necessary, according to the request of the licensee.

3- The licensee who transmits Excise goods shall hand over, to the person who undertakes the process of transporting these goods, a copy of the administrative document clearly shows the introductory number of goods.

4- The licensee may request the authority to amend or cancel the request to transfer Excise goods under

a tax suspended status according to the form prepared for this purpose, in the following cases:

- a- Before the transportation process begins.
- b- In case that the recipient refuses to accept the Excise goods in his tax warehouse.

5- If the licensee requests an amendment, the authority issues a modified administrative document within five days from the date of submitting the amendment request.

6- In the case of the transferring Excise goods between tax warehouses occupied by the same licensee, a monthly transport permit may be applied on the form prepared by the Authority, without requiring the administrative document of each transfer made in accordance with clause (1) of this article, taking into account the following:

- a- The licensee has an automated system that enables him to track transport between the tax warehouses for which it is responsible separately.
- b- The licensee shall submit a monthly report to the Authority on the form prepared for this purpose within 15 days of the end of the month in which the transfer took place, in which all transfers between its tax warehouses shall be included. The report shall include at least, for each transfer, the following data:

- Licensee's data.
- Tax warehouse codes through which they were sent, in which they were received, respectively.
- Date of dispatch from sent warehouses, date of receipt in received warehouses.
- Quantities and values of Excise goods sent and received in the warehouses concerned.

7- A licensee shall submit a monthly transfer license request prior to any transfers between his tax warehouses, subject to the Authority's determination of the request within (7) days of its submission. Pending the determination of the application, the provisions of clause (1) of this article shall apply to transfers between the licensee's tax warehouses.

8- A licensee transporting Excise goods between his tax warehouses shall deliver a copy of the monthly transport license to the person handling the transport.

9- If the licensee does not submit the said monthly report, or if there is a difference in quantities



between the Excise goods Sent and received in the tax warehouses concerned, the monthly transport license is cancelled and Excise goods are considered for consumption at the level of the tax warehouse sent.

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#### **Article 42**

1. For the purpose of transporting Excise Goods under a tax-suspended status in accordance with the provisions of paragraph (b) of Clause (2) of Article (11) of the Law, the Licensee shall issue a document containing a unique identification number for such transaction through the information system approved by the GCC countries in accordance with the procedures agreed upon for this purpose, when carrying out an inter-transfer of Excise Goods.
  2. The Authority shall check the information included in the aforementioned document, grant an identification number for the goods, and notify this number to the tax authority in the country of the licensee receiving the excise goods.
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#### **Article 43**

1. When receiving Excise Goods in a tax-suspended status in a tax warehouse in the State, the receiving licensee shall submit to the Authority within three days a receipt document containing the following information:
  - a- The name of the receiving licensee and the tax warehouse license data.
  - b- The name of the sender licensee, the tax warehouse license data and his registration number for the purposes of transportation.
  - c- A description of the goods sent, their quantity and retail selling price.
  - d- goods identification number.
  - e- Date of actual transfer.
  - f- Date of actual receipt.
  - g- An undertaking of the correctness and accuracy of the information contained in the request.
  - h- A statement of the reason for rejection in case of refusal to accept excise goods.
  - i- Signature of the taxpayer.
- 2- In cases of inter-transfer, the Authority shall scrutinize and approve the information included in the receipt document, and shall notify this document to the tax authority in the State of the licensee transporting the goods.
3. In the event of a discrepancy between the quantity and type of goods sent and received, the licensee sending excise goods shall be liable for such discrepancy unless he proves that the difference is due to the loss or damage of excise goods in accordance with the provisions of Articles (2) and (4) of these Regulations.
4. The receiving licensee may refuse to accept excise goods by presenting the receipt document. Including the reason for the rejection.

The sending licensee shall return the goods to the tax warehouse and request the amendment of the destination of transport or the cancellation of the administrative document.

The administrative document issued to the sending licensee shall be valid for returning the excise goods to the tax warehouse from which they were transferred, provided that it includes evidence of refusal to accept the goods from the licensee receiving the goods.

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**Article 44**

1. When transporting excise goods under a tax-suspended status, in accordance with the provisions of paragraph (c) of clause (2) of Article (11) of the Law, the same procedures provided for in clause (1) of Article (41) of these Regulations shall be applied.

The licensee shall deliver to the customs authorities a copy of the administrative document stipulated in Article (41) of these Regulations, and the General Authority of Customs shall notify the Authority of the transfers carried out for the purpose of export in accordance with the mechanism to be agreed upon.

2- For the purpose of transporting excise goods under a tax-suspended status in accordance with the provisions of clause (4) of Article (11) of the Law, the import mechanism shall be applied under a suspended status of customs duties followed in the Customs Law.

3- If the transfer of excise goods under a tax-suspended status takes place from a place subject to the customs authorities to a tax warehouse within the State, the licensee shall deliver to the customs authorities a copy of the administrative document stipulated in Article (41) of these Regulations, and the General Authority of Customs shall notify the Authority of the transfers that have taken place in accordance with the mechanism to be agreed upon.

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**Article 45**

1. The right to tax refund shall arise from the date of the occurrence of the event giving rise to the right to refund provided for in Article (12) of the Law, and the refund application shall be submitted to the Authority within thirty days from the date of the end of the tax period in which the refund event arose in accordance with a form approved by the Authority that includes the supporting information and documents, in particular the following:

- a- Name or designation and address.
- b- Tax registration code, if any, or customs registration number.
- c- The tax period in which the refund event arose.
- d. The incident giving rise to the request for refund.
- e- Details of the amounts to be refunded.
- f- Bank Account Number.
- g- An undertaking of the correctness and accuracy of the information contained in the request.
- h- Signature of the refund applicant.

2- For the purposes of the third paragraph of Article (12) of the Law, a request may be made for a refund of tax

paid on excise goods that have been offered for consumption and for which tax has been paid in the State and subsequently transferred to another Member State and taxed therein, and this shall be established in accordance with the mechanism established for this purpose among the GCC countries.

3- Subject to the provisions of refund stipulated in these Regulations, the refund request shall be submitted to the General Authority of Customs, which shall study it and refund the amounts due, if the tax subject to the refund request has been collected by the General Authority of Customs, provided that the Authority shall be provided within fifteen days following the month in which the recovery incident occurred with all the data and documents related. The amounts are settled by the mechanism that is agreed upon.

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**Article 46**

The tax refund applicant shall keep all the documents necessary to prove the fact of paying the tax in the cases stipulated in Article (12) of the Law, in addition to those necessary to prove the fact of the right to refund.

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#### **Article 47**

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

- 1- Study the refund request submitted and the availability of refund cases and determining the amounts accepted for refund.
  - 2- check all records and documents necessary to make sure of the fact of the refund, and inspect the goods related to the refund, if possible, within thirty days from the date of fulfilling the request.
  - 3- making sure of the following:
    - a- The claim for tax refund shall be on excise goods that have not been consumed domestically.
    - b- The tax shall actually be paid and all documents proving the payment process shall be kept.
    - c. Submit the necessary supporting documents.
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#### **Article 48**

The Authority shall study the refund request within sixty days from the date of completing the submitted refund request, and it shall notify the applicant of its decision in this regard, and the Authority's failure to respond to the request within this period shall be considered an implicit rejection of it.

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#### **Article 49**

Upon approval of the refund request, the Authority shall refund the approved amounts by bank transfers to the bank account of the refund applicant within sixty days from the date of approval of the request.

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#### **Article 50**

The production, transfer, possession, storage, transport or receipt of excise goods for which the tax due has not been paid in violation and provided for in the law shall mean the following:

- a- Increase, decrease or alteration in the number of parcels or their contents declared in suspended tax status for excise tax and discovered after the excise goods leave the tax warehouse.
- b- taking out excise goods from the tax warehouse without finalizing the procedures for offering for consumption.
- c- Any act or abstention contrary to the provisions of the Law or these Regulations resulting in the loss of sums of money due to the State in accordance with the Law.

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## **Article 51**

- 1- The Authority shall inform the taxpayer on the day preceding the date of commencement of the inspection and inspection process.
- 2- Control and inspection shall be carried out during the working hours of the person obligated to pay the tax.
- 3- Without prejudice to clause (2) of this Article, the judicial officer shall be entitled, by a decision of the President, without prior notice, to enter the place of work of the taxpayer or any other place where records or inventory are kept, in any of the following cases:
  - a- Failure of the taxpayer to cooperate with the Authority.
  - b- The existence of serious reasons to believe that there is tax evasion.

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## **Article 52**

1. The Authority may:
  - a- Conduct a field examination of the place of practice of the activity during the working hours of the person subject to examination.
  - b- Examine the records, accounts and data stated in the Law and these Regulations at the Authority's headquarters.
  - c. Or in the offices of the taxpayer, and keep copies thereof if it deems appropriate.
  - d- Examine the records and data of the taxpayer for the purpose of collecting information related to the tax due from another taxpayer.
2. In case that the Authority has valid reasons indicating a violation of the provisions of the Law, and in order to protect the State's revenues, judicial officers shall have the right to enter tax warehouses outside working hours or to enter any other place where excise goods are stored, as well as to inspect the means of transport in which the excise goods are transported, as well as to request the sampling or seizure of excise goods.

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## **Article 53**

A person subject to control and inspection procedures may:

- 1- Ask the Authority's employees to show their official card.
  2. Obtain a copy of the notification of inspection and audit, or the decision of the president of the Authority, as the case may be.
  3. Attend the control and inspection process if it takes place at his workplace or the location of the accounting records or inventory.
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**Article 54**

- 1- The day of notification or the day of occurrence of the incident due to which the period arose shall not be included within the grace period.
  - 2- The grace period specified in months shall expire on the corresponding day of the last month of the period,  
and in the absence of a corresponding day, the period shall expire on the last day of this month.
  - 3 - The grace period shall be calculated from midnight on the date of commencement of the period to midnight on the day designated for its expiry, or upon the expiry of the last hour of the official working hours in case there is an official working time for the Authority to review the taxpayer.
  4. If the last day of the grace period meets an official holiday, it shall be extended to the first working day thereafter.
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