

Having perused Customs Act promulgated by Law No. (40) of 2002,
Act No. 25 of 2018 on the Excise tax,

Emiri Resolution No. 29 of 1996 on the Resolutions of the Council of Ministers Submitted to the Emir for Ratification and Issuance;

Emiri Resolution No. 77 of 2018 on the establishment of the General Tax Authority,

Executive Regulations of Law No. 25 of 2018 on the Excise Tax issued by the Council of Ministers Resolution No. 5 of 2019,

Council of Ministers Resolution No. 16 of 2020 on defining exempted goods from Excise tax and the conditions for exemption thereof,

Resolution No. 10 of 2021 issued by the Minister of Finance regarding the regulations for exempting diplomatic and consular bodies, international organizations, heads and members of diplomatic and consular corps accredited to the State from excise tax; and

The approval of this draft resolution issued by the Council of Ministers at its regular meeting No. (30) of 2021 conducted on 11 August 2021,

The following resolutions have hereby been issued by the Minister of Finance:

Articles

Article 1

In the application of the provisions hereof, the following words and expressions shall have the meanings ascribed thereto hereunder unless the context indicates otherwise :

Authority: General Tax Authority

Excise goods: Those goods that are subject to Excise tax in accordance with the provisions stipulated under the law.

Distinctive mark: Distinctive character, digital or physical stamp or mark which is approved by the Authority.

Authorized supplier: a person contracted by the Authority for supplying distinctive marks.

The system: it is the electronic system approved by the Authority for the purposes of managing and tracking distinctive marks.

Mark activation: a procedure whereby the distinctive mark is activated and linked to excise goods data in the system.

The Law: it is the aforesaid Law No. (25) of 2018.

Article 2

For the cases stated under sections (1), (2), and (4) of Article (3) of the Law and where the excise goods are in any of the following locations, the distinctive mark shall be placed on the excise goods and activated prior to its release for consumption in the State:

- a. The place where goods are produced, immediately after packaging, if produced domestically within the state territory.
- b. The place where goods are produced or stored outside the State before import.
- c. Licensed tax warehouse in the State for cases of importing excise goods that cannot be marked in accordance with the aforementioned Article.

Article 3

Taxpayers shall undertake to place the physical distinctive marks provided by the supplier on excise goods, as well as printing the digital distinctive marks on the same, as appropriate. This shall be done in the designated areas and in such a way as to ensure that these marks are intact and visible, subject to technical regulations and standard specifications adopted and issued in accordance with the legislations in force in the State.

Article 4

In coordination and cooperation with the competent authorities within the State, GTA shall set the methods to be followed in affixing the distinctive marks on excise goods and their position. Furthermore, it shall apply all necessary procedures to activate the distinctive marks and verify the validity thereof.

Moreover, distinctive marks form, the manner in which they are placed on excise goods and their position may be changed, provided that the date of commencement of the application thereof is announced on the Authority's official website or otherwise.

Article 5

The distinctive marks shall be activated and verified by means of the following procedures:

1. Physical and digital distinctive marks shall be activated by the producers of excise goods during the production process at sites stated in Article (2/a, b), and by authorized persons at tax warehouse for the cases stipulated in Article (2/c). The activation shall be conducted using specific software and applications which are dedicated to that purpose and integrated with the production lines and electronic systems of excise goods producers or authorized persons who operate tax warehouses.

2. GAC shall verify the validity and activation of the distinctive marks placed on the imported excise goods upon their entry into the State.

Article 6

The provisions of the preceding Article shall not apply to the following excise goods:

- 1- Goods accompanying travelers arriving to the State, along with their personal luggage for non-commercial purposes, even if the same are subject to tax for exceeding the quantity limits of tax exemption.
 - 2- Goods imported under the transit system in accordance with the provisions of the Customs Act and its Executive Regulations.
 - 3- Goods imported by courier or regular post for personal use.
 - 4- Goods imported by diplomatic and consular bodies, international organizations, heads and members of diplomatic and consular corps accredited to the State in accordance with Article (13) of the Law.
 - 5- Goods imported by military authorities under agreements signed with the State of Qatar.
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Article 7

Distinctive marks shall be supplied exclusively by the suppliers that are approved by the Authority.

Therefore, producing, supplying, selling, trading, and exchanging of distinctive marks, or conducting any related transactions by any person, other than an authorized supplier, shall be prohibited.

The Authority shall, in conjunction with authorized suppliers, set security requirements and specifications to be applied to the distinctive marks.

Furthermore, the Authority shall set purchase prices thereof. These prices shall be published via electronic means adopted by the Authority or any other method it deems appropriate.

Article 8

In case the taxpayers wish to release excise goods for consumption in the State, they shall submit purchase orders for the distinctive marks through the system, using the form prepared for this purpose, which shall include the following information:

- 1- Applicant's data, along with registration number for excise tax purposes.
- 2- Type of excise goods to be marked and the description thereof.
- 3- Quantity of distinctive marks.
- 4- the place where the distinctive marks are to be affixed.
- 5- Any other information requested by the Authority

The Authority shall notify the applicant of its decision within a period not exceeding seven days from the date of submission of the application. Failure to respond to the application within that period shall be deemed an implied refusal thereof.

In accordance with the procedures agreed upon between the authorized supplier and the Authority, authorized suppliers shall provide the importers or producers with distinctive marks.

The importer located in the State may request the authorized supplier to directly furnish the producer of excise goods located outside the State with the distinctive marks, or request to supply the same to any other party in the supply chain located outside the State

The importer or producer is obliged to pay the price of distinctive marks in advance. The amount shall be collected by the authorized supplier in accordance with the mechanism agreed upon between the latter and the Authority.

Article 9

should any of the following cases occur, taxpayers shall request the Authority to terminate the usage of the distinctive marks or de-activate the same in accordance with the procedures set by the Authority through the system:

- 1- If the producer or importer decides not to release excise goods for consumption within the State.
- 2- If the excise goods are not marked or activated within one year from the date of purchase thereof.
- 3- If the distinctive marks are damaged during affixing the same to excise goods, either during production, after completion of the production process, or during affixing the same to imported excise goods in tax warehouses.
- 4- In case of damage or loss of distinctive marks for any reason out of the control of the taxpayers.
- 5- If any error occurred during activating the distinctive marks.
- 6- In case excise goods are destroyed prior to their release for consumption in the State.

The Authority shall deactivate the distinctive marks in either of the following cases:

- 1- In case it is proven that the distinctive marks were obtained in a manner contrary to the provisions hereof.
- 2- In case the marked excise goods are exported or re-exported outside the State or are transferred to any member of the GCC.

Article 10

Distinctive marks subject to cancelation shall not be acquired, and they shall be returned to the authorized supplier within (30) thirty days from the cancellation date. Consequently, the authorized supplier shall destroy the same in accordance with the procedures and controls approved by the Authority.

The termination of usage of the distinctive marks or the deactivation thereof shall not entail a claim for refunding their paid purchase price.

Article 11

Whoever possesses distinctive marks supplied by authorized suppliers shall:

1. Abstain from removing the activated distinctive marks affixed to excise goods.
 2. Maintain the distinctive marks in a safe manner before affixing the same to excise goods, complying with the following security requirements as a minimum:
 - a- Storing the distinctive marks in such a way that keeps the same inaccessible to unauthorized persons.
 - b- Storing the distinctive marks in such a way as to prevent their exposure to substances or components that may endanger or damage their physical integrity and properties.
 - c- Apply the necessary procedures in order to ensure the prevention of unauthorized use, copying, imitation, or manipulation of distinctive marks in any other form.
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Article 12

Taxpayers shall maintain records of all purchased distinctive marks, as well as a list of all used and unused quantities.

Article 13

The provisions hereof shall be applied in three stages as per the schedule annexed hereto. The commencement date of each stage shall be published on the official website of the Authority, or by any other means.

Commencement periods determined for the distinctive marking system may be extended.

Article 14

All competent authorities, each within its own competence, shall abide by and apply this resolution. The same shall be published in the Official Gazette and shall come into force from the day following the date of the publication thereof.