

DOING BUSINESS IN QATAR



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1) Geography

Qatar (pronounced KAH-ter) is a peninsula in the east of Arabia, bordering the Persian Gulf and Saudi Arabia. The country occupies approximately 11,521 square kilometers on a peninsula that extends 160 kilometers north into the Persian Gulf from the Arabian Peninsula. The coastline is 550 kilometers long. Its territory comprises a number of islands including Halul, Sheraouh, Al-Ashat and others. The terrain is flat and rocky with some low-rising limestone outcrops in Dukhan area in the west and Jabal Fiwairit in the north. It is characterized by a variety of geographical phenomena including many coves, inlets, depressions and surface rainwater-draining basins known as riyadh (the gardens), which are found mainly in the north and central part of the peninsula. These areas have the most fertile soil and are rich in vegetation..

2) Government and Political System

Qatar is an emirate with a conventional hereditary system. It is ruled by the Al Thani family whose presence in the peninsula dates from the eighteenth century. The Al Thani are named after the doyen of the family Sheikh Thani bin Mohamed who is the father of Sheikh Mohamed bin Al Thani. Qatar has been ruled by the Al Thani Family since the 19th century; Al Thani is a branch of the Arab tribe of Beni Tameem.

In 1916, a treaty was ratified with Britain in which Qatar became a British Protectorate. Qatar enacted a provisional constitution in April 1970, asserting its full statehood for the first time. The full independence of Qatar was announced on 3rd September 1971. On 27 June 1995, H.H. Sheikh Hamad Bin Khalifa Al Thani acceded as the Head of State, the Emir to the country. In August 2003, H.H. Sheikh Tamim Bin Hamad Bin Khalifa Al Thani was declared as the Heir Apparent. H.H. Sheikh Hamad Bin Jassim Bin Jabr Al-Thani holds the post of Prime Minister and Minister of Foreign Affairs.

The Council of Ministers is responsible for proposing draft laws and decrees, for implementing these laws and for supervising the financial and administrative affairs of the Government.

3) Advisory Council

The Advisory Council first met on 15th May 1972. It was formed according to the Modified Provisional Constitution, which was enacted in 1972. The Council comprises 35 members, is the country's first democratic experiment since independence in 1971. It debates all issues of public interest submitted by the Government whether political, administrative, economic, legal or legislative. The Emir regularly takes consideration of the Council's views and recommendations before making his final decision. The Advisory Council has



five permanent committees named as Legal and Legislative Affairs Committee, Financial and Economic Affairs Committee, Public Services Committee, Internal and External Affairs Committee and Cultural Affairs and Information Committee. The council debates matters that are referred to it by the Council of Ministers, like new legislation, amendments to existing legislation or other business. The Council also debates, matters proposed by its own members. Often, members of the Council of Ministers participate in debates to effect an optimal level of transparency and clarity.

The Council also, through its various committees, addresses the country's internal affairs, the budgets of large Government projects, drafts of proposed legislation and the general policy of the state. The Advisory Council can request the Council of Ministers to submit data and information relating to any subject that falls under its jurisdiction. It can also request any Minister to submit detailed information regarding items handled by his Ministry. No Council member may face trial because of any views expressed by him in the Council, unless he has defamed or libeled another person.

4) Council of Ministers

The current government consists of the following ministries:

Ministry of Defense , Ministry of Interior , Ministry of Foreign Affairs, Ministry of Finance, Economy and Commerce, Ministry of Endowments and Islamic Affairs, Ministry of Municipal Affairs and Agriculture, Ministry of Civil Service Affairs and Housing, Ministry of Communications and Transport, Ministry of Education and Higher Education, Ministry of Energy, Industry, Electricity and Water, Ministry of Public Health, Ministry of Justice. The Council also includes, in addition to ministers of the above ministries (except the Ministry of Defence), a number of ministers without portfolio.

5) Legal Environment

The Judiciary in Qatar was expressly established as an independent body by the provisional constitution and is currently divided into two court systems; the civil, commercial and criminal system and the Sharia Court system. Sharia Court system administers Islamic laws.

In October 2004, the judicial system underwent a radical change with the establishment of the new Judiciary Law issued in 2003, which became effective in 2004. According to the new Judiciary Law, the previous two court system has merged into one. A Higher Court called the Court of Cassation

(Supreme Court) has been established. Appeals from the Court of Appeal can be raised to the Court of Cassation, which will be considered the highest court of appeal in the country.

6) Population

1.1. According to 2004 census Qatar has a total of 744,029 inhabitants and the unconfirmed estimates of the population as at the beginning of year 2007 is 910,000. Doha, the capital city and its main suburb Al-Rayyan together provide residence for approximately 83% of the population. The remaining population is distributed among number of towns and villages including Madinat Al Shammal, Al Khor, Mesaieed and Dukhan.

7) Living in Qatar

A residence visa is valid for 3 years and is issued to a person holding an employment contract. The family of employees holding valid residence visa can sponsor their family with a work visit visa valid for one year and renewable every year after that.

Work permits can only be obtained through a local Qatari sponsor except for companies registered in the Qatar Financial Centre or Qatar Science & Technology Park. The employees satisfying certain criteria are eligible to sponsor their immediate family for residence permits. The holders of work permits need an exit permit to leave Qatar but the immediate family sponsored by them does not require such permits



8) Language

Arabic is the official language in Qatar, and English is widely spoken. All correspondence with government organizations is in Arabic, although the use of English is increasing at a low pace with increasing number of foreign companies entering Qatar.

9) Climate

Qatar's climate is characterized by hot and humid summer and semi-dry short winter with scanty rainfalls mainly during the winter. The extremes of temperature are experienced during June-July whereas it is the lowest during December-January. The mean monthly temperature varies between minimum of 10 degree centigrade to the maximum of 48 degree centigrade.



10) Visa and Work Permits

There are four different types of visas issued by Qatar, namely those issued for the purpose of employment, residence, business or tourism. The application for visas is generally required to be submitted at the Qatari embassy or consulate in the applicant's country of residence or nationality and must be supported by an employment offer letter or an invitation from a Qatari sponsor.

A 14 days business visa is issued at the airport to visitors holding a return air ticket and a valid passport provided the letter from a sponsor in Qatar stating that the visit is for business purpose only is deposited with the immigration authorities at least 48 hours prior to visitor's arrival. Such visas could be extended for up to 3 months.

Nationals of some 33 specified countries in Europe and Far East can obtain 14 day tourist visas at the arrival and these can be extended for another 14 days.

Foreigners with valid residence permit in GCC countries can also obtain an entry visa on arrival provided their designation in the GCC country visa qualifies (Manager or Director Level) for such facility. Citizens of UK and USA are eligible to obtain multiple entry visas for 5 and 10 years respectively.

11) Identity Cards

An identity card is obligatory for permanent residents in Qatar. The ID card is essential when dealing with Government institutions on a day-to-day basis and is issued after obtaining the residence visa.

12) Medical Services

In order to receive medical treatment from government clinics and hospitals, it is necessary for foreign residents to obtain health cards. These are issued by the government clinic nearest to your residence (you must have a relevant residence permit and copy of the rent agreement showing place of residence) on payment of a nominal fee (QAR 100.00).

13) Housing

All residents of Qatar are required to hold a Health Card to avail the medical and dental treatment facilities provided by the Health Centre under the Government. Apart from this, there are also doctors and dentist in private practice.

14) Time

Government offices are open from 7:00am to 2:00 pm daily from Sunday to Thursday. Commercial offices are normally open from 8:00 am to 1:00 pm and from 3:30 pm to 6:30pm. Banks are open from 7:30 am to 1:30 pm from Sunday to Thursday.

15) Press Media and Communication

The print media consists predominantly of 6 daily newspapers, three each being published in English and Arabic languages. The visual media consist of two local television channels, one in English and the other in Arabic. Various Cable and satellite television channels are available in the Country. The popular news and entertainment channel Al Jazeera is based in Qatar. The transmission from number of radio stations in the region offering variety programs in different languages can be received in Qatar in addition to one based in Qatar.

15.1.1) Communication

Qatar has a modern communication system which gives telephone, GSM, telex, facsimile and internet access to all parts of the world. Prior to the new law, Qatar Telecom (commonly referred as QTel) was the sole owner and operator of all the national and international services but the country is beginning to open its telecom market to competition which will benefit the consumers.

15.1.2) iParks



In an effort to bridge the gap between technology and availability, Supreme Council of Information & Communication Technology (ictQatar) and the Ministry of Municipal Affairs and Agriculture have made three parks in Doha completely wireless. Anyone visiting these parks - Sheraton, Rumailah and Dahl Al Hamam - can send e-mail, shop online, surf the internet or chat at no cost.

16) Education

There is a growing number of private schools in Doha offering international and national curriculums such as American, Canadian, Bangladeshi, Egyptian, Filipino, French, Indian, Japanese, Jordanian, Lebanese, Norwegian, and Pakistani. The University of Qatar was established in 1977, and has grown to include state-of-the-art facilities like specialist Centers for scientific, technical and educational research.

The tuition fees vary between schools but an indicative range would be QAR 4,900 – 12,000 per term (Three terms in a year) depending on the school, curriculum and grade.



Significant changes in higher education standards came in 2001, with the launch of Qatar Foundation's 'Education City' project. The Qatar Foundation for Education, Science and Community Development was founded in 1995 by H.H. Sheikh Hamad Bin Khalifa Al Thani, Emir of Qatar, and is chaired by Her Highness Sheikha Mozah Bint Nasser Al Misnad. It is a private, not-for-profit organization committed to consider people as the greatest natural resource of this nation. The flagship project of Qatar Foundation's is 'Education City', an 8 million square meter cluster of learning and research facilities, including branch campuses of world-renowned universities such as Virginia Commonwealth University, Weill Cornell Medical College, Texas A&M University, Carnegie Mellon University and Georgetown University School.

17) Transportation



The main seaport of Qatar is the Doha Port which handles general imports of consumer goods and container cargo. The other seaports of Qatar are located in Mesaieed, Ras Laffan, and Ruwais. Doha International Airport is the point of access to Qatar by air and Qatar Airways is the flag carrier airline. The New Doha International Airport is scheduled to open by 2009. The country has a modern road system that includes highways linking Qatar with other GCC countries. On

Completion of the road projects that are under construction, the traffic chaos during the peak hours is expected to reduce.

18) Driving License

Self Driving or Private transportation is the easiest way to get around in Qatar. All residents driving vehicles in Qatar are required to hold a valid Qatari driving license. The procedure for acquiring a license involves a driving test and eye- vision check.

19) Doing Business in Qatar

19.1.1) Business Forms

Any company incorporated in Qatar, shall take the form of the following categories:

- Simple Partnership Company.
- Joint Partnership Company.
- Joint Venture Company.
- Public Shareholding Company.
- Limited share Partnership Company.
- Limited Liability Company.
- One Man Company
- Holding Company.



Except for Joint Venture Company, the memorandum and article of association of the abovementioned companies, are required to be in Arabic, otherwise the contract of association will be null and void.

19.1.1. 1) Simple Partnership Company

A simple partnership company is formed by two or more natural persons of Qatari nationality who are jointly responsible for the company's liabilities. The article of association and all relevant amendments must be registered in the Commercial Registration and should be published in one of the daily Arabic newspaper.

19.1.1. 2) Joint Partnership Company

A Joint Partnership is similar to Simple Partnership Company and all partners should be natural persons of Qatari nationality. The Joint Partnership Company consists of two categories of partners:

19.1.1. 2. 1) Joint Partners

These partners are responsible for the running of the organization, and are jointly liable for the company's liabilities against their private assets.

19.1.1. 2. 2) Trustee Partners

These partners are liable for the partnership's debts only to the extent of money they have invested, or are committed to invest in the partnership. Trustee partners not allowed to interfere with the management of business.

19.1.1. 3) Joint Venture Company

A joint venture company is formed by two or more natural or legal persons. For this type of an entity where there is no legal personality involved, it is not required to follow the same commercial registration as other categories of companies. If a non-Qatari is a partner of a Joint Venture Company it shall not carry out business prohibited by the law to be carried by non-Qataris.

19.1.1. 4) Public Shareholding Company



A Public Share Holding Company comprises of a number of persons who subscribe for its transferable shares, and who are liable only to the extent of their shares value in the invested capital. The capital for such kind of companies shall not be less than QAR 10 Million and promoters cannot subscribe for a share less than 20% or more than 60% of the companies capital. It is mandatory for a Public Share Holding Company to appoint financial auditors.

Except as provided in Law No.13 for the year 2000, only nationals of Qatar can subscribe for shares in the Public Share Holding Company. The articles and memorandum of public shareholding should specify among other things, the duration of the life of the company.

19.1.1. 5) Limited Share Partnership Company

A Limited Share Partnership company is formed by one or more joint partners and at least four trustee partners. The investment for such kind of companies shall not be less than QAR 1,000,000 which has to be paid entirely while establishing the company. A trustee shareholding partner is not permitted to interfere in the management affairs relating to third parties, although he can participate in the internal management matters of the company provided he is doing so within the limits specified in the Articles of Association.

19.1.1. 6) Limited Liability Company

The most commonly used Business Entity in Qatar is Limited Liability Company which is formed by minimum 2 and a maximum of 50 shareholders with the capital of company not being less than QAR 200,000 divided into equal shares of minimum QAR 10 each. A Limited Liability Company is not allowed to carry out insurance, banking or investment brokerage activities whether as principal or agent.

19.1.1. 7) One Man Company

A company wherein the capital which shall not be less than QAR 700,000(fully paid) is completely owned by a natural or legal person is known as One Man Company. The corporate governance requirements for the company are similar to Limited Liability Company.

19.1.1. 8) Holding Company

A Public Share Holding Company or Limited Liability Company or One Man Company that governs and manages the financial and management issues of one or more of the subsidiary companies and owns 51% or more of the share capital is a Holding Company. The share capital of the holding company shall not be less than QAR 10 million. A Holding company is prohibited from owning any shares in other holding companies.

20) Procedures of Company Establishment

The following are broad procedure to be followed for setting up of different types of companies in the State of Qatar.

20.1. 1) Company for Government Contracts

Submit a request to be exempted from local partnership (if so desired) to the Investment Promotion Department at the Ministry of Economy and Commerce, along with certified Arabic translation copies of following documents:

- The signed contract between the applicant (the foreign firm) and the government agency.
- Certificate or memorandum of association of the foreign firm.
- Apply for a commercial registration at the Ministry of Economy and Commerce.

20.1. 2) Industrial Company

- Apply for an industrial license along with the feasibility study to the Department of Industrial development at the Ministry of Energy and Development.
- Obtain a clearance from the Supreme Council of Environment and Natural Reserves.
- Submit a request to be exempted from local partnership (if so desired) to the Investment Promotion Department at the Ministry of Economy and Commerce.
- Fill and certify the establishment contract form at the Ministry of Economy and Commerce.
- Apply for a commercial registration at the Ministry of Economy and Commerce.

20.1. 3) Tourism Company

Submit a request along with a business proposition to be exempted from local partnership (if so desired) to the Investment Promotion Department at the Ministry of Economy and Commerce.

- Obtain a clearance from the licensing department at the Qatar Tourism Authority.
- Fill and certify the establishment contract form at the Ministry of Economy and Commerce.

20.1. 4) Healthcare Institution

Apply for a license to the Department of Medical Licensing at the National Health Authority.

- Submit a request to be exempted from local partnership (if so desired) to the Investment Promotion Department at the Ministry of Economy and Commerce.
- Fill and certify the establishment contract form at the Ministry of Economy and Commerce.
- For a full service health care institution, apply for a commercial registration at the Ministry of Economy and Commerce.

20.1. 5) Educational Institution

- For KG - 12, obtain an approval from the Department of Private Education at the Ministry of Education and for Post Secondary Education, obtain an approval from the Higher Education Institute Department at the Supreme Education Council.
- Submit a request to be exempted from local partnership (if so desired) to the Investment Promotion Department at the Ministry of Economy and Commerce.
- Fill and certify the establishment contract form at the Ministry of Economy and Commerce.
- Apply for a commercial registration at the Ministry of Economy and Commerce.

Submit a request along with a certificate or memorandum of association of the parent company, and the certified power of attorney for the nominated manager in Qatar for the

- representative office, to the Investment Promotion Department at the Ministry of Economy and Commerce.
- Apply for a commercial registration at the Ministry of Economy and Commerce.

20.1. 6) Trade Representative Office

- Submit a request along with a certificate or memorandum of association of the parent company, and the certified power of attorney for the nominated manager in Qatar for the representative office, to the Investment Promotion Department at the Ministry of Economy and Commerce.
- Apply for a commercial registration at the Ministry of Economy and Commerce.

20.1. 7) Engineering Consultancy Office

Apply for a license to practice the proposed profession to the Engineering Acceptance Committee at the Urban Planning and Development Authority.

20.1. 8) Law Office

Apply for a license to practice the proposed profession to the Lawyer Acceptance Committee at the Ministry of Justice.

21) Transformation , Mergers and Division of Companies

Transformation of one type of company to another is done by a General Assembly decree subject to the compliance with the requirements relating to the amendment of the company's Memorandum and Articles of Association. Additionally necessary steps should be taken for incorporation and commercial registration applicable to the category of the transformed company. The transformation of a company into a Public Shareholding Company is only possible if the company has completed 3 years from the date the company was registered in the Commercial Register and realized distributable net profits of not less than 10 percent of the company capital by carrying out all activities for which it was incorporated, during the 2 years preceding the transformation application. The transformation of a company shall not result in the creation of a new corporate legal entity and furthermore its pre-transformation rights and liabilities will be retained.

A merger can happen by absorbing one or more companies into another existing company or a new company under incorporation. A company undergoing liquidation can merge with another company of

similar category. A merger shall not be valid unless a resolution has been issued by every company that is a part of such merger, in accordance with the requirements set for the amendment of a company's memorandum and Articles of Association and the merger resolution should be published in 2 local daily Arabic newspapers.

Division of companies into one or more companies is possible upon the approval of a resolution issued by the General Assembly, consisting of shareholders holding at least three quarters of the company's capital. The divided company takes up a separate legal entity bearing all the consequences arising there from. The resolution to divide the company determines the number of share holders or partners, their names, the entitlement of each in the companies resulting from the division, the rights and liabilities of such companies, and the method of distributing assets and liabilities among them.

22) Taxation



The income tax system and filing procedure in Qatar is covered by Law No.11 of 1993, along with Tax

practice directives law No.3 of 1995. Income tax is levied on partnerships and companies operating in Qatar whether they operate through branches or in partnership with foreign companies. According to Law No.9 of 1989, GCC Nationals are to be treated as Qatari citizens for income tax purposes. Qatari and GCC nationals and their corresponding wholly

owned companies are not subject to income tax in Qatar. There is no personal income tax in Qatar and hence no taxes on income from salaries and wages paid in Qatar.

22.1. 1) Source of Income

In general, the Law provides that any business activity carried out in Qatar will be subject to tax. The income from any type of business activity including any profits resulting from any contract executed in Qatar, profits resulting from the sale of fixed asset, agency commission whether accrued inside or outside the State of Qatar, fees paid for consultancy services, estate rents, amounts realized from selling, letting or granting a franchise to use or utilize any trade mark, design, patent or copy rights, bad debts recovered and net profit of liquidation are subjected to tax. Income from private professions

such as legal practices, consultancy services, and other sole trader activities are subject to income tax under guidance issued in Decision No.3 of 1995.

22.1. 2) Computation of Taxable Income

The accrual method of commercial accounting shall be applied for the computation of taxable income; to use a different method approval should be obtained from the Department in advance. The taxable income shall be determined after deducting all business expenditures and costs incurred in the realization of the gross income. There are specified rates of depreciation for different categories of assets that are permitted as deduction as expenses.

22.1. 3) Taxable Year

The Income tax law defines taxable year as a period of twelve months starting from first day of January and ending on 31st day of December of the same year. The accounting period shall coincide with the taxable year unless approval is taken from the Department.

22.1. 4) Tax Declaration and Tax payment

22.1.4. 1) Filing Requirements

A tax payer should submit annual tax declaration to the Department within four months from the expiry date of the taxable year or the accounting period. Any delay in filing the return and payment of the due taxes, will attract a charge of QR 10,000 per month or 2% of tax due whichever is greater. If the tax payer fails to include any information with regard to his tax obligations, he shall pay an additional sum, equal to 25% of the amount of tax due on the income which has not been included in the declaration.

22.1.4. 2) Tax Assessment

The taxable income shall be assessed as per the declaration submitted by the tax payer, provided it is acceptable to the Department.

The tax shall be computed on taxable income for every taxable year with varying rates of tax depending on the amount of profit. The income upto QAR 100,000.00 is exempt from tax and first slab of QAR 100,001.00 to QAR 500,000.00 is taxed at 10%. For the subsequent slabs, the tax rate



increments by 5%, reaching the highest slab where profits above QAR 5 Million attract 35% tax. It is expected that the Government will rationalize the tax rates to levels similar or comparable to the proposed tax regime being implemented in Qatar Financial Centre.

22.1.4. 3) Tax Exemptions

Application for tax exemption of projects is evaluated by a Committee called "The Tax Exemption Committee". The tax payers benefiting from tax exemption are required to maintain proper accounting records and should submit a budget and financial statements showing profits or losses to the tax authorities with in 4 months from the end of the tax year.

22.1. 5) General Provisions

The government right to claim taxes due under this law lapses after five years commencing from the day following the expiry of the term prescribed for submitting the declaration. The tax payer's right to claim refund of the taxes unduly collected from him shall lapse after 3 years from the date of notification of tax assessment decision.

Upon the Minister's approval the Director of the Tax Department may issue an order of attachment of the tax-payers property for the purpose of tax recovery under circumstances where he believes the public treasury is at risk of loss of revenue. Such property shall not be disposed of unless the order of attachment is lifted by an order of the Director or by judgment of the court. The person concerned may appeal against the order of attachment to the court within 30 days from the date of levying the attachment otherwise the right of appeal shall lapse.

22.1. 6) Deductions

The taxable income shall be determined after deducting all operational and administration expenses and costs incurred in the realization of the gross income.

Expenses incurred to earn the taxable income are deductible including fees and taxes other than income tax, bad debts approved by the department. The expenses not directly related to business like donation, gifts, humanitarian and charitable expenses etc. paid to institutions so authorized in Qatar are deductible provided total of such amounts does not exceed 5% of the taxable net profit for the same taxable year prior to making the deduction.

The business needs to be aware of the following principles while deciding on their accounting polices.

22.1.5. 1) Depreciation

If depreciation rates used in the financial statements are greater than those allowable based on the Income Tax Law, the excess is disallowed. If rates lower than those stated in the law are used in the financial statements, the claim for the additional differential is not permitted.

22.1.5. 2) Head Office Charges

Charges of a general or administrative nature raised by a head office on its Qatar branch are allowed as a deduction subject to a ceiling of 3% of turnover less sub-contract costs. In the case of banks, the limit is 1%. The allowable ceiling for insurance companies is set at 1%.

22.1. 7) Withholding Tax – Contract Payment

A directive issued by the Director of Income Tax in January 1993 requires all ministries, Government departments, public and semi public establishment and other taxpayers to withhold final payments to subcontractors until such entities present a tax clearance certificate issued by the Income Tax Department.

22.1. 8) Carry Forward of Losses

If a tax-payer sustains losses for any taxable year, the Law contains provisions, which allow for the carry forward of trading losses for set off against subsequent years profits. However, losses cannot be carried forward for a period exceeding 3 years from the end of the tax year in which the losses were incurred. Losses cannot be set off against prior year income.

22.1. 9) Documentations – Income Tax Returns :

All firms required to file income tax returns along with their financial statements which include Balance Sheet, Operating or Trading Account, Profit & Loss or Income and Expense statement Account and Funds flow statement. The other required documents include list of capital assets, depreciation statement and detailed breakdown of income and expenditure.

22.1. 10) Accounting Period :

The accounting period should be coinciding with the taxable year, taxable year is considered as a period of 12 months starting from the first day of January and ending on the 31st of December of the same year. Subject to obtaining an approval from the tax authority, a tax-payer can adopt a different accounting period other than the taxable year. The first accounting period may be more or less than 12 months, but it should not be a period less than 6 months or more than 18 months.

22.1. 11) Books and Records :

The method of accounting is the accrual method of accounting unless specific approval is taken for a different method. A tax payer shall keep records and documents like general ledger, inventory book and any subsidiary books pertaining to the activity for the five years following the last taxable year. The tax payer is required to keep all original documents which relate to his activity during a taxable accounting period. The original documents or their true copies for all the works performed abroad must be introduced into the accounts and be documented by a report of an auditor registered in Qatar.

22.1. 12) Currency :

A tax-payer should keep his accounting records in Qatari Riyals unless permission is obtained from the tax administration for them to be kept in a foreign currency.

22.1. 13) Audit of Financial Statements :

For income tax purposes, companies whose capital or profit exceeds QAR 100,000.00, an audit report by an accredited auditor is required to be filed. The return and all accompanying documentation must be signed by both the taxpayer and the auditor. The Commercial Companies Law also specifies requirement to appoint auditors for various limited liability companies.



22.1. 14) Auditing Standards :

All firms required to submit an audited financial statement along with tax return should apply International Accounting Standards (IAS) when preparing the accounts unless specific approval is taken from the authorities.

23) Economy

23.1. 1) Gross Domestic Product

Qatar's nominal GDP growth continues to reach record levels, averaging 25.0% over the past five years (2002-2006). This rapid pace primarily come from the underlying increases in exports of oil, LNG, petrochemicals and related industries, coupled along with favourable prices. The Statistics Department of the Planning Council's General Secretariat released preliminary estimates of Qatar's

Gross Domestic Product (GDP) at current prices by type of economic activity for the first quarter, January/March 2007. Estimates for this period indicate that the GDP reached QR 44.7 Billion. Oil & Gas Sector is still the biggest contributor to the GDP with a relative importance of 54% and Government Services contribution to GDP was 12.4% with a value of QR 5.5 Billion during that period. The contribution of Oil & Gas sector grew from 54% during preceding quarter, January/March 2007, with a value of QR24.2bn, to 61 per cent in second quarter, April/June 2007, with a value of QR31.1 bn.

23.1. 2) Oil Sector

Qatar's economy is heavily dependent on oil. Oil accounts for 40 percent of GDP and 63 percent of the state's income. The Qatar General Petroleum Corporation estimates that Qatar's total oil reserves have reached 12.2 billion barrels, up from 3.7 billion in 1995, due to the exploration of new oil fields by western companies since 1990. Oil production has risen consistently since 1994. Average production reached 854,000 barrels a day in May 2000, up from 410,000 barrels a day in 1994. Despite the increased production levels, Qatar's output is relatively low by regional standards. Qatar's oil is produced from both onshore and offshore fields.

23.1. 3) On - Shore

The largest reserves of crude oil are to be found onshore, at the Dukhan field. 49% of Qatar's crude oil currently comes from this source, which is operated solely by QP. Production began here in 1949 and the present processing facilities - separation of crude oil, gas and water - can handle up to 280,000 b/d of oil, 310 MBPD of gross liquid and 260 million standard cubic feet (MMSCFD) per day of gas. Dukhan reserves are estimated at about 2.2 billion barrels.

23.1. 4) Off - Shore

Oil was first produced offshore in 1964. Most of Qatar's offshore oil (which, prior to quota impositions achieved production levels of around 291,000 b/d) is located to the East of the Peninsula, although Western waters are in the process of being explored. The area is divided into various fields, some of which are wholly operated by QP, while others are operated by a consortium of QP and foreign partners, via Production Sharing Agreements.

23.1. 5) Natural Gas Sector

Qatar has the third largest reserves of natural gas in the world. Within the Middle East, Qatar has the second highest proven gas reserves after Iran. Its north gas field is its main field with proven reserves of about 164 billion barrels of oil. It's the largest proven reserve in the world covering an area of 6,000 square kilometers. These reserves would last for over 200 years. Two main projects have been

initiated in Qatar which are Qatar Gas and Ras Gas. Qatar Petroleum manages and develops these two major LNG projects with foreign shareholders. Qatar has been a producer and exporter of natural gas since 1980, when the first liquefied natural gas (LNG) plant was opened. Altogether, there are 3 LNG plants in the country, and a fourth is being constructed.

23.1. 6) Banking Industry

The Qatari banking sector has a combination of both local and foreign banks. There are currently 16 banks including 9 Qatari owned banks in which five are commercial, three are Islamic banks and the specialized Qatar Development Bank. In addition two Arab banks and five foreign banks are there in Qatar. The banking sector is supervised by [Qatar Central Bank](#) (QCB), which was incorporated in 1993 when it took over the responsibilities of the former Qatar Monetary Agency. The Qatar Centre Bank has introduced major international standards applicable to banking supervision and regulations based on the Basel Accord. [Qatar Central Bank](#) has set the minimum capital adequacy regulations applicable to Qatari banks at 10%, compared to the Basel rate of 8%. In February 2001, the QCB removed its ceiling on interest rates for local currency deposits, thereby freeing the banking system from interest rate policy restrictions.

23.1. 7) Doha Security Market



Doha Securities Market was established by the decree law no. 14 of 1995, market officially started its activity on the 26th of May 1997. The value of traded shares by then was 320 million Qatari Riyals; while at the end of 2006 it reached 74.9 Billion Qatari Riyals. This remarkable advancement shows how the country economy is booming. In 29 May 2002 non Qatari investors were allowed to invest in Doha Security Market by the Law of Investment Funds. According to Article (2) of law (13) of the year 2000, Non-Qatari investors may own up a percentage not exceeding 25% of shares of Qatari shareholding Companies traded in Doha Securities Market.

The establishment of the Doha Securities Market was one of the major steps aimed at consolidating the financial and economic structure of the country through the realization of the following targets:

Developing the market structure as to serve the economic development plans, and help in the fulfillment of the government's socio- economic policies.

Enhancing and organizing the procedures followed in the trading of stocks in the country.

Providing the best training for the market employees and brokers, and encourage the drive towards Qatarization.

Developing ways of investor's awareness and information dissemination.

Taking part in efforts made to improve the investment climate in the state of Qatar, with the aim to attract more foreign investments to the country.

Helping in amending the legislations as to allow non Qatari's to invest in the local stock market.

23.1. 8) Other Industrial Sectors

In addition to its roles as the basis for the LNG industry and as a fuel input for power generation, natural gas is used in a wide range of industries as feedstock to produce various value-added products for both domestic consumption and exports. The industrial sector with its two branches, basic and manufacturing is by far one of the most important sources of national income and financing, and it provides a wide range of investment opportunities. The State has been directing substantial resources to this sector, seeking to encourage and support it through direct investments and other measures. The State established industries based on its main natural resources namely oil and gas. Qatar Development Bank have an active role in the economic and industrial development of the State of Qatar by helping diversify its industrial base through the promotion and financing of small and medium size industrial projects. The bank will finance Industry, Agriculture, Health, Education, Tourism, Animal resources and Fisheries sectors. The oil and gas industry gave rise to several related industrial processes in the form of joint projects. The most important of these projects are: QAFCO, QAPCO, QVC, QAFAC, Q-Chem, Qatofin, Ras Laffan Ethylene Cracker, Linear Alkyl Benzene and Qatalum.

23.1. 9) Foreign Direct Investments

Qatar welcomes foreign participation in joint ventures through technology supply, market administration and equity participation. The State's commitment in this direction was further witnessed through the passing of the Foreign Investment Law by an Emiri decree in mid-October 2000, the setting up of the "Investment Promotion Department" at the Ministry of Economy and Commerce, the law establishing the Qatar Science and Technology



Park, the law establishing the Qatar Financial Centre, law no 13 of 2000 to Organize Foreign Capital Investment and the amended new Commercial Law in 2006.

Foreign investors may invest in all sectors of national economy provided they have one or more Qatari partners whose share shall not be less than 51% of the capital, and the company is incorporated in accordance with the provisions of the applicable laws. It is however permissible, by a decision from the Minister, for foreign investors, to exceed the percentage of the foreign participation from 49% to 100 in certain sectors like agriculture, industry, health, education, tourism and development/ exploitation of natural resources or energy or mining, provided such activities are in conformity with the development plans of the state. Preference to projects that achieve the optimum utilization of locally available raw materials and national manpower, encourage export industries or those providing a new product or those using modern technology. It is prohibited for the foreign investments referred in the above categories to invest in the fields of Banking, Insurance, Commercial Agencies except as permitted within the framework of Qatar Financial Centre.

23.1. 10) Repatriation of Capital and profits

The only restriction on a foreign participating joint stock company intending to remit all its annual profits generated from Qatar back to the holding company's base of operations, is the requirement to transfer a sum equal to 10% of its profits for the year to a legal reserve until the reserve amounts equals to 50% of the paid-up share capital. The equity capital, loan capital and other capital contributions are free for repatriation. There are no restrictions on converting the local currency to any foreign currency as the currency is fully and freely convertible.

23.1. 11) Agency Relationship

Foreigners, whether individuals or corporations, are not permitted to import goods and services on their own account into Qatar; they must sell their goods to a Qatari agent or distributor which will then market them locally. Any personnel seconded by the foreign business must be employees of the Qatari agent in whose name all bids and contracts must be signed. A new Commercial Agents Law No. (8) was enacted in 2002, repealing the earlier Law No. (4) Of 1986. The main highlights of the new law are as follows:

- Merchants registered in the imports register are allowed to import goods covered under agency agreements, subject to approval by the Minister of Economy and Commerce.
- The Commercial Agent shall be entitled to a commission determined by the Ministry of Economy and Commerce, which shall not exceed 5% of the value of goods imported for trading.

- The Commercial Affairs Department at the Ministry of Economy and Commerce shall maintain a register to register Commercial Agents.
- Agencies are confined to Qatari individuals or to companies owned exclusively by Qataris.
- The Agency agreement can be for a limited or unlimited term. In the case of a limited term agreement, the Agency shall expire upon the expiry of the defined term, unless both parties agree to the renewal. In the case of an unlimited term Agency agreement, unless both parties agree to the termination, a termination may be brought about only by an authority commissioned to settle such disputes.
- Commercial Agents and their Principals are obliged to provide spare parts and the necessary workshop facilities to consumers for the products covered by the Agency.
- The courts of the State of Qatar shall be competent to deal with disputes arising between the Agent and the Principal with reference to the Agency contract, unless there is an agreement to the contrary.

23.1. 12) Offshore Banking Units and Insurance

There are specific restrictions of foreign investment in banks and insurance companies which are contained in the laws regulating these sectors. Law No.19 of 1997 allowed the establishment of Offshore Banking Units (OBUs) in Qatar. Capital requirements of OBUs are set at QR 20 million for Qatari banks and QR 10 million for foreign banks. OBUs are not permitted to accept deposits and provide asset management for citizens and residents of Qatar unless specifically approved by Qatar Central Bank.

23.1. 13) GCC Banks branches

The Governors of GCC Central Banks agreed at their 25th meeting in Riyadh in October 1997 to allow GCC national banks to open branches in other GCC member states provided the following main conditions are met:

- Share Capital of at least \$100 million.
- The bank should have been conducting business for at least 10 years.
- The bank is subject to the host state capital adequacy requirements.
- The bank is subject to inspection and supervision by the host state central bank in accordance with national guidelines and regulations. Provisioning requirements are also set by the central bank of the host state.

23.1. 14) Investment Incentives

The Government offers several attractive incentives for joint ventures, such as:

- Natural gas priced at \$0.60 - \$0.75 per million Btu.
- Electricity at \$0.0178 per Kwh.
- A developed infrastructure.
- Industrial land at a nominal rent starting at one Qatari Riyal (US\$1 = QR 3.64) per square meter per year; (Land rent can differ based on location and also from the public and private sectors).
- No custom duties on imports of machinery, equipment and spare parts.
- No export duties.
- No taxes on corporate profits for pre-determined periods - 10-year tax holidays (Based on Government approval).
- No income tax on salaries of expatriates.
- No exchange control regulations.
- Excellent medical and educational facilities.
- Easy access to world markets with first class air and sea connections.
- Excellent telecommunications facilities.
- Liberal immigration and employment rules to enable import of skilled and unskilled labour.

23.1. 15) Foreign Investment Finance

There are no restrictions on foreign investors using their own funds to participate in Qatari businesses. If a foreign investor's own funds are insufficient to finance the business, the investor may approach a Qatari, GCC, or indeed any bank for finance. Bank financing in Qatar is granted on normal commercial terms.

23.1. 16) Import and Exports

Foreign Trade in Qatar is regulated by the Qatar Customs Law No. 5 of 1988. In general, a person wishing to import goods into Qatar for sale, must be registered in the Importers Register and be approved by Qatar Chamber of Commerce and Industry (QCCI). The standard rate of customs duty in Qatar is 5% (ad valorem) in accordance with the GCC customs



union put in place since January 2003. Most goods have a general customs duty of 5% except for some items like tobacco which attract 100% duty. Recently government has also exempted from duty the construction materials like cement, steel etc. Goods manufactured in GCC countries are exempt from customs duty provided they are accompanied by a certificate of origin issued by the Chamber of Commerce in the GCC state of origin.

23.1. 17) Customs Exemptions

As a general rule, duty exemptions will not normally be granted. However, it is stated Government policy to allow customs duty exemptions for Qatari joint venture entities, where there is a substantial investment from the foreign joint venture party. In recent years, blanket duty exemption for construction materials and equipment imports have been granted to the principal contractors working on projects undertaken in the oil, gas, water and electricity sectors.

- Personal effects and used household appliances and furniture belonging to foreign employees arriving in Qatar for the purpose of residence.
- Equipment, materials and other supplies belonging to Government entities or state companies.
- Food products such as grains, livestock, tea, coffee, sugar, rice, milk for infants and other essential consumer items.
- Goods imported by embassies, legations and consulates.

23.1. 18) Import Documentation

The following documents are required for releasing imports:

- Invoice and shipping document.
- Certificate of origin.
- Full description of goods.
- Health and quality certificate, if applicable.

23.1. 19) Valuation

The basic value of the assessment of duty is the CIF value of the goods. Where only the FOB price can be established, duty is computed based upon the FOB price plus 15%.

23.1. 20) Temporary Import

The Qatar customs authorities allow certain goods, including equipment, to be imported on a temporary basis. Temporary imports are subject to the prior approval of the Director General of Customs and this approval is normally valid for a period of 6 months, but may be extended by a

further 6 months. A longer "temporary import" period may be granted in exceptional cases at the option of the customs authorities. A cheque or bank guarantee equivalent to the duty on a normal import must be deposited with customs to secure this temporary import arrangement.

23.1. 21) Restrictions and Conditions

The import and sale of alcohol and pork products are prohibited. The import of pets is allowed. A valid health certificate issued by a Veterinarian registered with the Public Health Authorities in the country of departure must be produced for pets imported into Qatar. There is no known rabies in Qatar, but animals being imported must be immunized against this disease.

23.1. 22) Export Duty

No duties are levied on exports. It is forbidden to export goods to Israel or to export certain goods such as subsidized foodstuffs or antiques.

23.1. 23) Patents, Trademarks, Intellectual Property Rights

Patents are protected by a system of registration for an initial period of 10 years; thereafter they may be registered for a further 5 years only. It is possible for patents to be licensed. Trademarks may be registered for 10 years and renewed indefinitely for further 10 year periods. If a trademark has not been used for a 5 year period, an interested party can apply to the courts to have it cancelled. Registration gives an owner the exclusive right to use a trademark on the goods for which the trademark is registered. The owner may prevent other parties from using the trademark on competing products. The Copyright Law No.(7) was enacted in 2002, repealing the earlier Law No. (25) of 1995. Under the law, protection is granted to original literary and artistic works, irrespective of the value, quality, purpose or mode of expression of these works. The protection shall cover mainly the following works:

Books, pamphlets and other writings.

Works delivered orally such as lectures, addresses, sermons, or similar works such as poems and hymns.

Dramatic and dramatico musical works.

Musical works, whether or not they include accompanying words.

Choreographic works and pantomimes.

Audiovisual works.

Photographic and similar works.

Works of applied art, whether handicraft or produced on an industrial scale.

Works of drawing and painting, architecture, sculpture, decorated arts, engravings, sketches, designs and three-dimensional geographic or topographic works.

Computer programs.

Protection shall also extend to the title of the work if it is original. The law includes penalties for violation including fines ranging from QR 30,000 to QR 100,000 and a term of imprisonment ranging from six months to one year. The law is enforced by a Copyright Bureau consisting of 12 inspectors.

24) Qatar Financial Centre

The Qatar Financial Centre (QFC) is a financial and business centre established by the Government of Qatar and located in Doha or other locations designated with the approval of the council of ministers. To establishing Qatar financial Centre the State of Qatar enacted new legislation in March 2005, formally opened on 1st May 2005, The Centre is stand for attracting international financial institutions and multi-national corporations to establish business operations in a "best-in-class" international environment, and to participate in a long-term and mutually beneficial partnership with Qatar. The Centre consists of the QFC Authority, QFC Regulatory Authority, QFC Civil & Commercial Courts and QFC Regulatory Tribunal which are independent of each other.

24.1. 1) QFC Authority

The QFC Authority is responsible for commercial strategy and for developing relationships with the global financial community, financial institutions and other key bodies and organizations both within and outside Qatar. The QFC Authority is governed by a Board which is chaired by the Minister of Economy and commerce. One of the QFC Authority's most important roles is to approve and issue licenses to individuals, businesses and other entities that wish to incorporate or establish in the Centre. Businesses wishing to undertake financial services will also require authorization from the QFC Regulatory Authority.

24.1. 2) QFC Regulatory Authority

The QFC Regulatory Authority is an independent statutory body, which reports directly to the Council of Ministers. It regulates and supervises the full spectrum of financial services activities conducted in or from the QFC. These include all types of banking, insurance, asset management, financial advisory services, securities and derivatives dealing, and Islamic finance.

24.1. 3) QFC Commercial & Civil Courts & QFC Regulatory Tribunal

The new Civil and Commercial Court and the Regulatory Tribunal for the Qatar Financial Centre provide a world class legal infrastructure for a successful and modern financial centre. The role of the two legal bodies comprising internationally renowned members of the judiciary and lawyers of the highest reputation is to uphold the rule of law and ensure the transparency of QFC business transactions. The Commercial & Civil Courts provide mechanisms for resolving disputes between Qatar Financial Centre firms or financial institutions and their counter-parties and for arbitration or the formal resolution of civil disputes before a Tribunal, in effect a commercial court, operating to high judicial standards. The Regulatory Tribunal is an Appeals Body to allow firms affected by particular decisions of the Regulatory Authority to have those decisions reviewed.

24.1. 4) Doing business through QFC

Activities which are permitted to be carried out in or from the QFC fall in to two categories, regulated activities and non-regulated activities. All firms wishing to conduct permitted activities need to apply for a license from QFC. For regulated activities an application should be filed to obtain an authorization from the QFCR Authority and to conduct non regulated activities an application should be filed in the QFC Authority for a license.

25) Qatar Science & Technology Park (QSTP)

The Qatar Science & Technology Park was established by the government in September 2005 to attract foreign companies to investing in applied research & development. It is a free-trade zone wherein 100 percent foreign owned business can be established with the free from Tax & Duties incentives. A company incorporated in QSTP does not require a local agent and applicants can opt for operating as an overseas company or establishing a new local company. Free zone benefits also include the unrestricted repatriation of capital and profits and authority to sponsor expatriate employees. The incorporated companies at QSTP are required to make technology development as one of their activity which can include applied research, the development and testing of products and services, or technology related training. It is part of Qatar Foundation, which includes campuses of major international universities such as Carnegie Mellon, Cornell, Georgetown, Texas A&M and Virginia Commonwealth.

26) Tourism

Recently government has taken steps to promote the tourism sector of the country and relaxation of visa regulations for the residents of over 33 countries, thereby allowing the nationals of these countries to obtain tourist visa on arrival in Qatar is part of the effort in encouraging Tourism. The 'must see' places in Qatar are the diverse museums which date back to the beginning of the 20th Century and another attraction is the 25 hectare Doha Zoo located on the outskirts of



Doha. An eminent spot for desert safari is Khor Al Adaid which is lined on the Qatari shore by the smooth sand dunes and on the Saudi Arabian side by Rocky hills. The country's forts are of great interest and are found in Doha, Umm Slal Mohammed and Al Zubara in the north west of the country. Many Beach Resorts with Spa facilities have come up in Qatar which is also attracting tourists.

26.1. 1) Social Customs

The Qatari Character and Society is surrounded by the Traditions of Islam. The possession of material deemed obscene, importing and using of narcotics are against the laws of the country and are punishable by prison sentence or heavy penalties or both. All pork products are banned in Qatar. Trafficking and brewing of alcohol is prohibited in Qatar and drunken behavior in public or driving under the influence of alcohol is an offense punishable by imprisonment, a fine or both and revocation of the offender's driving license. The importation and consumption of alcohol is strictly regulated in the country.

26.1. 2) Major Cities in Qatar

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26.1. 2.1) Doha



Doha is the capital city and the administrative centre of the government of Qatar. The city has a superior and advanced road system connecting with international road network and the main airport and seaport is sited here. It is also the cultural, commercial and financial hub having an immense line of enterprises that provides progressive economic stability to Qatar.

26.1. 2.2) Al Wakrah

It is the historically rich city of Qatar situated between Doha and Messaied, with a distance of 15 kilometers from Doha having a sea coast with vivid display of marine life. The city exhibits unmatched talent of art and architecture.

26.1. 2.3) Umm Bab

Umm Bab lies on the west coast and is famous for its fine beaches specially “The Palm Tree Beach” near the Saudi Border which is a region of sand dunes and beaches, offering opportunities to go pearl hunting, or to practice any of a number of water sports.

26.1. 2.4) Dukhan

Dukhan is the onshore oil production centre, which is situated halfway along the western coastline of the Qatari Peninsula and it is approximately 89 km from Doha. It has developed since the exploitation of the country's oil reserves commencing in 1949. Similar to Umm Said and Al Wakrah, it also has very fine beaches.

26.1. 2.5) Al Rayyan

Al Rayyan is located 10 kilometers north of Doha and is the largest residential area outside of Doha continually growing with numerous new buildings and extensive gardens. The influx of new residents has also resulted in a number of new restaurants and shops.

26.1. 2.6) Al Khor

It is the coastal city of Qatar about 57 kilometers north of Doha having a port for small ships and fishing boats. Al-Khor museum is situated in the Old Customs House just off the quaint harbor, where you can watch the fishermen drying their catches in the sun. The city houses the Al Khor community, mainly occupied by the employees of main oil/gas companies.

26.1. 2.7) Ras Laffan

The most recent industrial city, situated advantageously on the north shore of the Qatari Peninsula, at the center of the Arabian Gulf, which approximately 80 km north of the capital city Doha and is 106 square kilometers where about 6500 officials and workers are employed.

26.1. 2.8) Mesaieed

Mesaieed situated about 40 kilometers south of Doha is the foremost terminal for the import and export of crude oil, hydrocarbon products, and petrochemicals, iron and steel as well as light and support industries. Additionally, it has excellent fine beaches making it a major tourist destination in Qatar.

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