

Doing Business Guide

# Qatar

1st Edition



Morison Menon

Chartered Accountants & Partners

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# About This Booklet

This booklet has been produced by Morison Menon Chartered Accountants & Partners, for the benefit of its clients and associate offices worldwide who are interested in doing business in Qatar.

Its main purpose is to provide a broad overview of the various things that should be considered by organisations considering setting up business in Qatar.

The information provided cannot be exhaustive and – as underlying legislation and regulations are subject to frequent changes – we recommend anyone considering doing business in Qatar or looking to the area as an opportunity for expansion should seek professional advice before making any business or investment decision.

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While every effort has been made to ensure the accuracy of the information contained in this Booklet, no responsibility is accepted for its accuracy or completeness.

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# Overview

## Geography

Qatar (pronounced KAH-ter) is a peninsula in the east of Arabia, bordering the Persian Gulf and Saudi Arabia. The country occupies approx. 11,521 km<sup>2</sup> on a peninsula that extends 160 km north into the Persian Gulf from the Arabian Peninsula. The coastline is 550 km long. Its territory comprises a number of islands, including Halul, Sheraouh, Al-Ashat. The terrain is flat and rocky, with some low-rising limestone outcrops in the Dukhan area in the west and Jabal Fuwairit in the north. It is characterised by a variety of geographical phenomena including many coves, inlets, depressions and surface rainwater-draining basins known as riayadh (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.

## 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, father of Sheikh Mohamed bin Al Thani. Qatar has been ruled by the Al Thani family since the nineteenth century; they form a branch of the Arab tribe of Banu Tamim.

In 1916, a treaty was ratified with Britain in which Qatar became a British Protectorate. Qatar enacted a provisional constitution in April 1970 to assert its statehood. The full independence of Qatar was announced on 3 September 1971. On 27 June 1995, H. H. Sheikh Hamad Bin Khalifa Al Thani acceded as the Head of State, 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.

## Advisory Council

The Advisory Council first met on 15 May 1972. It was formed according to the Modified Provisional Constitution, enacted in 1972. The Council, comprising 35 members, is the country's first democratic experiment since independence in 1971. Members are appointed by decree issued by the Emir. 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: Legal and Legislative Affairs, Financial and Economic Affairs, Public Services, Internal and External Affairs, and Cultural Affairs and Information. The Council debates matters that are referred to it by the Council of Ministers, such as 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 ensure 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 libelled another person.

## Council of Ministers

The current government consists of the following Ministries: Defence; Interior; Foreign Affairs; Finance, Economy & Commerce; Endowments & Islamic Affairs; Municipal Affairs & Agriculture; Civil Service Affairs & Housing; Communications & Transport; Education & Higher Education; Energy, Industry, Electricity & Water; Public Health; and Justice. The Council also includes a number of ministers without portfolio.

## 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, which 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 this new law, the previous two-court system has merged into one with the establishment of a Higher Court, the Court of Cassation (Supreme Court). Appeals can be raised to the Court of Cassation, which is the highest court of appeal in the country.

## Population

As of 30 September 2012, Qatar's population totals just over 1.8 million people, with a male: female ratio of almost 3:1.

## Language

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

## Climate

Qatar's climate is characterised by hot and humid summers and semi-dry short winters with scanty rainfall, 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 from a low of 10°C to a maximum of 48°C.

## Identity Cards

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

## Medical Services

To qualify for medical treatment from government clinics and hospitals foreign residents must obtain health cards. These are issued by the government clinic nearest to their place of residence, on payment of a nominal fee (approx. Qatari Riyals [QAR] 100) and supply of a valid residence permit and copy of the rent agreement showing place of residence.

Qatar also has a number of doctors and dentists in private practice.

## Time

Government offices are open from 07:30 to 14:00 daily from Sunday to Thursday. Commercial offices are normally open from 08:00 to 13:00 and from 15:30 to 18:30. Banks are open from 07:30 to 13:30 from Sunday to Thursday.

## Press, Media and Communication

The print media consists predominantly of eight daily newspapers, three of which are published in English and five in Arabic languages. The visual media consist of two local television channels, one in English and the other in Arabic. Various cable and satellite TV channels are available in the country. The popular news and entertainment channels, Al Jazeera and Qatar TV 1, are based in Qatar. Transmission from a number of regional radio stations offering a variety of programmes in different languages can be received in Qatar.

## Communication

Qatar has a modern communication system that offers telephone, GSM, telex, facsimile and internet access to all parts of the world. Qatar Telecom (QTel) and Vodafone are the two service providers in Qatar.

In an effort to bridge the gap between technology and availability, the Supreme Council of Information & Communication Technology (ictQatar) and the Ministry of Municipal Affairs & Agriculture have made three parks in Doha Wi-Fi hotspots. Anyone visiting these parks – Sheraton, Rumailah and Dahl Al Hamam – can send e-mail, shop online, surf the internet or chat online free of charge.

## Education

The school education in Qatar is controlled largely by two bodies, the Ministry of Education and the Supreme Education Council. There are a growing number of private schools in Doha offering international and national curricula 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, including specialist centres for scientific, technical and educational research.

Tuition fees vary, but an indicative range would be QAR 3000–12,000 per term (there are three terms in an academic year), depending on the school, curriculum and grade.

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 Missned. It is a private, non-profit organisation that is committed to considering people as the nation's greatest natural resource. Launched in 2001, Qatar Foundation's flagship project is 'Education City', a 14 million m<sup>2</sup> 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.

## Transportation

The main seaport of Qatar is Doha, 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 construction is underway. The country has a modern road system that includes highways linking Qatar with other Gulf Cooperation Council (GCC) countries. On completion of the road projects that are under construction, traffic congestion during peak hours is expected to reduce.

## Driving Licence

All residents must hold a valid Qatari driving licence in order to drive. The procedure for acquiring a licence involves a driving test and vision check. Visitors travelling to Qatar for tourism or a short-term stay can drive in the country with their national driving licence for up to 14 days. If you permanently reside in Qatar, you can exchange your national driving licence or your temporary Qatari driving licence for a valid Qatari driving licence (subject to passing a driving test).

## Tourism

The government has taken steps to promote tourism: visa regulations have been relaxed, allowing the nationals of many countries to obtain a tourist visa on arrival. The 'must-see' places in Qatar include a diverse range of museums, as well as the 42-hectare Doha Zoo. An eminent spot for desert safari is Khor Al Adaid, flanked on the Qatari shore by smooth sand dunes and on the Saudi Arabian side by rocky hills. The country's fascinating forts are found in Doha, Umm Salal Mohammed and Al Zubara in the northwest of the country. More recently, many beach resorts with spa facilities have begun to attract tourists to Qatar.

## Social Customs

Qatari culture is steeped in the traditions of Islam. Possession of any material deemed obscene, as well as the import and use of narcotics, is punishable by prison sentence, heavy

penalties or both. All pork products are banned in Qatar. The trafficking and brewing of alcohol is prohibited, and drunken behaviour in public or driving under the influence of alcohol is punishable by imprisonment, a fine or both, as well as revocation of the offender's driving licence. The import and consumption of alcohol is strictly regulated.

## Living in Qatar

A residence permit is valid for the term of a person's employment contract – generally for a period of 1–5 years. Work permits can only be obtained through a local Qatari sponsor except for companies registered in the Qatar Financial Centre, Qatar Science & Technology Park (QSTP) and in cases where the company is 100% non-Qatari.

On arrival in Qatar, visitors must go through an immigration process to obtain residence permits. This application is made through the Ministry of Interior; the permit can be obtained and stamped within 2–4 weeks of arrival.

Holders of a residence permit who satisfy certain employment 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.

## Visa and Work Permits

Qatar issues five different types of visa, for the purpose of employment, projects, residence, business or tourism. The application for a visa 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 30-day 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 the visitor's arrival. Such visas may be extended for up to 3 months.

Nationals of some 33 specified countries in Europe and the Far East can obtain 14-day tourist visas on arrival; these can be extended for a further 14 days.

Foreigners with a valid residence permit in GCC countries (GCC residency permit must be valid for at least 6 months, and the passport must have at least 6-month validity with a return ticket) can also obtain an entry visa on arrival provided their designation in the GCC country visa qualifies for such facility. Qatar's Ministry of Interior has published a list of 188 categories of professionals.

Citizens of the UK and USA are eligible to obtain multiple 5-year entry visas.



# Legal Structures of Business Organisations

Any company incorporated in Qatar is categorised as follows:

- Simple partnership company
- Joint partnership company
- Joint venture company
- Public shareholding company
- Limited share partnership company
- Limited liability company
- One-man company
- Holding company
- Foreign company

With the exception of a joint venture company, the memorandum and articles of association must be in Arabic; otherwise the contract of association will be null and void. Foreign companies registering do not require separate articles of association.

## Simple Partnership Company

It is the most basic form of commercial arrangement for two or more individuals to associate for the purpose of having a commercial activity in Qatar. The partners (which must be Qatari nationals) have unlimited liability and the trade name of the partnership company will reflect the names of the partners. The articles of association and all relevant amendments must be commercially registered in one of the daily Arabic newspapers.

## Joint Partnership Company

A joint partnership is similar to a simple partnership company; all partners should be Qatari nationals. The joint partnership company consists of two categories of partner:

- **Joint partners** – responsible for the running of the organisation; jointly liable for the company's liabilities against their private assets
- **Trustee partners** – 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 are not allowed to interfere in the management of the business.

## Joint Venture Company

A joint venture company is formed by two or more natural or legal persons. The joint venture company as per law is an unincorporated entity without legal personality and hence, there is no requirement to follow the same commercial registration as other categories of company.

If a non-Qatari is a partner of a joint venture company, it cannot carry out any business that the law prohibits for non-Qataris.

## Public Shareholding Company

The public shareholding company (PSC) is also known as a joint stock company or Qatari shareholding company. The PSC is established in accordance with Qatari commercial companies law and by virtue of ministerial decree. The law recognises different variants of the public shareholding company, including public/open and private/closed. Generally, only Qataris can be shareholders, but there are three exceptions to this rule:

- A national of another Arab country that has a relevant reciprocal agreement with Qatar
- Where foreign investment or experience is required, so long as the necessary licence has been granted by the Ministry of Economy & Commerce
- Where the company has been incorporated under a special decree that allows for foreign shareholding

A minimum of five shareholders is required. Shareholders are not liable for the company's obligations, except to the extent of the total nominal value of their respective shareholding.

The capital for PSCs shall not be less than QAR 10 million, and promoters cannot subscribe for a share <20% or >60% of the company's capital. All PSCs must appoint financial auditors, and their articles and memorandum should include a statement indicating the duration of the life of the company.

## Limited Share Partnership Company

A limited share partnership is formed by one or more joint partners and at least four trustee partners. The investment for this type of company shall not be less than QAR 1 million, which must be paid in its entirety when establishing the company. A trustee shareholding partner is not permitted to interfere in the management affairs relating to third parties, although they can participate in the internal management matters of the company, provided they do so within the limits specified in the articles of association.

## Limited Liability Company

The limited liability company (LLC) is the most popular business structure used in Qatar. LLCs must have a minimum of two and a maximum of 30 participants, each of whom is liable only to the extent of their individual share of the company's capital. The capital of an LLC must be at least QAR 200,000, divided into equal shares of at least QAR 10 each. The signed memorandum and articles of association must be submitted, in Arabic, to the Ministry of Economy & Commerce.

Foreign investors are permitted a 49% stake in the business, on condition that there are one or more Qatari partners. However, foreigners may own up to 100% of a Qatari company in certain sectors, including agriculture, tourism, manufacturing, health, and education.

## One-Man Company

A company wherein the capital, which shall not be less than QAR 200,000 (fully paid), is completely owned by a natural or legal person is known as a one-man company; there is only one shareholder, who holds 100% of the company shares. This type of company is often used by foreign investors who have obtained an exemption allowing them to invest in the priority sectors as provided for under foreign investment law. Corporate governance requirements are similar to those of an LLC.

## Holding Company

APSC, LLC or one-man company that governs and manages the financial and management issues of one or more of the subsidiary companies and owns  $\geq 51\%$  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.

## Foreign Ownership

In the majority of cases, non-Qatari nationals are not permitted to own businesses outright, and a majority Qatari partner is required who will have a  $\geq 51\%$  stake of the company. However, following the new 2000 Foreign Investment Law exceptions can be made, especially in the following industries where the government is trying to encourage investment:

- Agriculture
- Manufacturing
- Health
- Education
- Tourism
- Power and projects.

Investors in these areas are also allowed a number of privileges, including:

1. Exemption on import duties on imported raw and semi completed materials (if not available in Qatar) and on equipment and machinery necessary for the company's business
2. Ability to transfer ownership
3. Ability to repatriate profits on liquidation.

Capital invested is exempted from income tax for a period of 10 years.

Foreign ownership is not allowed in the following areas:

- Banking
- Insurance

- Commercial agencies
- Real estate trading activities.

### Profit share

Even when ownership of a Qatar company is on a 49/51% basis, it is usually understood that the Qatari partner will not take a 51% share of the profits.

Although the exact arrangement may depend on the clout (wasta) the Qatari partner has, and how active a role they have in the business, there is usually an agreed minimum fee for the partner, with the company paying the majority of their profits in service fees to the parent company abroad.

## Procedures for Company Establishment

### 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 Business & Trade, along with certified Arabic translation copies of following documents:
  - Signed contract between the applicant (the foreign firm) and the government agency
  - Certificate or memorandum of association of the foreign firm
- Apply for approval on the basis of the contract at the Ministry of Business & Trade
- On obtaining the approval, apply for commercial registration of the company.

### Industrial company

- Apply for an industrial licence along with the feasibility study at the Ministry of Industries
- Obtain clearance from the Supreme Council of Environment & Natural Reserves
- Submit a request to be exempted from local partnership (if so desired) to the Investment Promotion Department at the Ministry of Business and Trade
- Apply for a commercial registration at the Ministry of Business & Trade.

### Tourism company

- Obtain approval from Qatar Tourism Authority
- 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 Business & Trade
- Obtain a clearance from the licensing department at the Qatar Tourism Authority
- Apply for a commercial registration at the Ministry of Business & Trade.

### Healthcare institution

- Obtain approval from the Ministry of Health
- Submit a request to be exempted from local partnership (if so desired) to the Investment Promotion Department at the Ministry of Business & Trade
- Apply for a commercial registration at the Ministry of Business & Trade.

### Educational institution

- Obtain approval from the Supreme Educational Council
- Submit a request to be exempted from local partnership (if so desired) to the Investment Promotion Department at the Ministry of Business & Trade
- Apply for a commercial registration at the Ministry of Business and Trade.

### 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 Business & Trade
- Apply for a commercial registration at the Ministry of Business & Trade.

### Engineering consultancy office

- Apply for initial approval at the Ministry of Municipality & Urban Planning
- Apply for commercial registration at the Ministry of Business & Trade
- Register engineers into the Engineers Register at the Ministry of Municipality & Urban Planning
- Complete registration of the new company at the Ministry of Municipality & Urban Planning

### Law office

- Apply for a licence to practise the proposed profession to the Lawyer Acceptance Committee at the Ministry of Justice.

## Transformation, Mergers and Division of Companies

Transformation of one type of company into another is done by a General Assembly decree, subject to 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 PSC is only possible if the company has

completed 3 years from the date the company was commercially registered and realised distributable net profits of  $\geq 10\%$  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; 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 two 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 therefrom. The resolution to divide the company determines the number of shareholders 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.

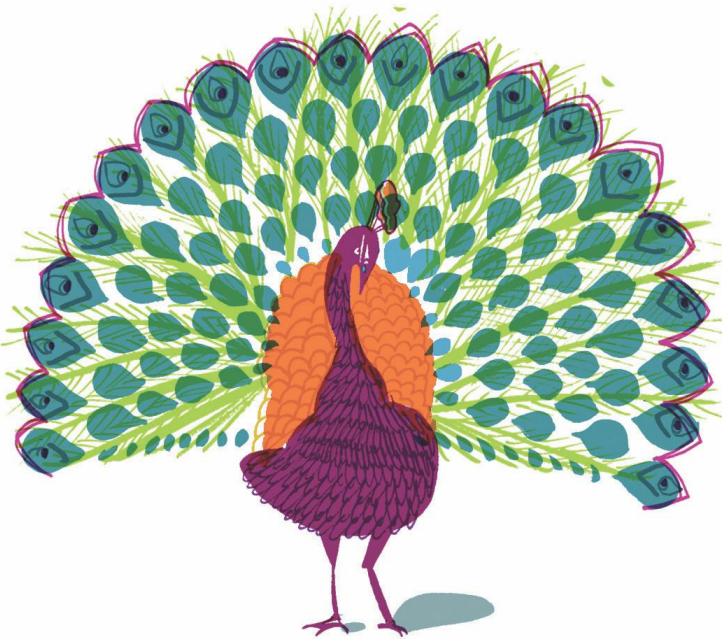
## Patents, Trademarks, Intellectual Property Rights

Patents are protected by a system of registration for an initial period of 10 years; thereafter they may be registered for further periods. 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. Copyright Law 7/2002 repealed the earlier Law 2/1995 and grants protection to original literary and artistic works, irrespective of the value, quality, purpose or mode of expression of these works. This protection mainly covers:

- Books, pamphlets and other writings
- Works delivered orally, such as lectures, addresses, sermons; or similar works, such as poems and hymns
- Dramas and musicals
- Musical works, whether or not they include accompanying words
- Choreography and pantomimes
- Audio-visual works
- Photographic and similar works

- Works of applied art, whether handmade or industrially manufactured
  - 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 6 months to 1 year. The law is enforced by a Copyright Bureau consisting of 12 inspectors.



# Taxation

The income tax system and filing procedure in Qatar is covered by Law 21/2009, along with Tax Practice Directives Law 3/1995. 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 9/1989, 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.

## 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 are subject to tax, including:

- Profits resulting from contract wholly or partly executed in Qatar
- Profits resulting from real estate situated in the state, including the sale of shares in companies or Partnerships the assets of which consist mainly of real estate situated in Qatar
- Gross income from shares in companies resident in the state or listed on its stock markets
- Consideration for services paid to head offices, branches or related companies
- Interest on loans obtained in the state
- Income from the exploration, extraction or exploitation of natural resources situated in the State
- Income subject to tax in the state under a double taxation agreement.

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 3/1995.

## 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 in advance from the Public Revenues and Taxes Department at the Ministry of Economy & Finance. The taxable income shall be determined after deducting all business expenditures and costs incurred in the realisation of the gross income. There are specified rates of depreciation for different categories of assets that are permitted as deduction as expenses.

## Taxable Year

The Income Tax Law defines the taxable year as a period of 12 months starting from 1 January and ending on 31 December of the same year. The accounting period shall coincide with the taxable year unless approval is taken from the Public Revenues and Taxes Department at the Ministry of Economy & Finance.



## Tax Declaration and Tax payment

### Filing requirements

A taxpayer should submit their annual tax declaration to the Public Revenues and Taxes Department at the Ministry of Economy & Finance within 4 months from the expiry date of the taxable year or the accounting period. The filing period can be extended at the discretion of the Public Revenues and Taxes Department at the Ministry of Economy & Finance, but the extension period may not in any case exceed 8 months. Tax shown in the declaration becomes payable on the date the declaration becomes due for filing with the Public Revenues and Taxes Department at the Ministry of Economy & Finance. If the filing date is extended, the payment of taxes can be delayed to a maximum of 8 months if the taxpayer provides reasons acceptable to the tax administration for the delay in filing the return and payment of the due taxes; this will attract a charge of QR 100/day up to a maximum of QAR 36,000. If the taxpayer fails to include any information with regard to their tax obligations, they shall pay an additional sum, depending on the circumstances.

### Tax Assessment

The taxable income shall be assessed as per the declaration submitted by the taxpayer, provided it is acceptable to the Public Revenues and Taxes Department at the Ministry of Economy & Finance. The tax shall be computed on taxable income for every taxable year with 10% tax rate on the amount of profit. The government is expected to rationalise tax rates to levels similar or comparable to those implemented in Qatar's Financial Centre.

### Tax Exemptions

Application for tax exemption of projects is evaluated by the Tax Exemption Committee. Taxpayers 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 within 4 months from the end of the tax year. The main attributes considered by the Committee when assessing projects for tax exemption are:

- That the project contributes to the support of industry, agriculture, trade, oil, mineral, tourism, communications, or land reform, or any other activities or contracts that the country needs and which are of economic and social benefit
- That the project falls within the planned development and economic objectives of the state and has the approval of the concerned government department
- That the project contributes towards the national economy
- The capital intensiveness and employment opportunities.

### General Provisions

The government's right to claim taxes due under this law lapses after 5 years commencing from the day following the expiry of the term prescribed for submitting the declaration. The taxpayer's right to claim a refund of the taxes unduly collected shall lapse after 5 years from the date of realisation that the Public Revenues and Taxes Department at the Ministry of Economy & Finance had no right to collect them.

Upon the Minister's approval, the Director of the Public Revenues and Taxes Department at the Ministry of Economy & Finance may issue an order of attachment of the taxpayer's 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.

## Deductions

The taxable income shall be determined after deducting all operational and administration expenses and costs incurred in the realisation 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 – such as donations, gifts, humanitarian and charitable expenses – paid to institutions so authorised in Qatar are deductible, provided the total 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 policies:

## 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.

## 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 subcontract costs. In the case of banks, the limit is 1%. The allowable ceiling for insurance companies is set at 1%.

## Withholding Tax – Contract Payment

Resident entities are now responsible for withholding tax from payments to entities and individuals not having a permanent establishment in Qatar. The payments to which withholding tax applies and applicable rates are 5% on royalties and technical fees and 7% on interest, commissions, intermediary fees, board remunerations and other amounts paid for services undertaken totally or partially in Qatar.

Technical fees include payments of any kind made as consideration for management or technical or consultancy services.

Any withholding tax deducted should be paid to the Public Revenues and Taxes Department at the Ministry of Economy & Finance by the 16th day of the month following the month in which the payment was made. Withholding tax is final, as the taxpayer cannot claim a refund against it.

## Carry Forward of Losses

If a taxpayer sustains losses for any taxable year, the law contains provisions that 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.

## **Documentations – Income Tax Returns**

All firms required to file income tax returns along with their financial statements, which include a balance sheet, operating or trading account, profit and loss or income and expense statement account and funds flow statement. The other required documents include a list of capital assets, depreciation statement and detailed breakdown of income and expenditure.

## **Accounting Period**

The accounting period should coincide with the taxable year (i.e., 12 months from 1 January to 31 December). Subject to obtaining an approval from the tax authority, a taxpayer 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 <6 or >18 months.

## **Books and Records**

The method of accounting is the accrual method of accounting unless specific approval is taken for a different method. A taxpayer shall keep records and documents like general ledger, inventory book and any subsidiary books pertaining to the activity for the 10 years following the last taxable year, subject to the executive regulations of the Income Tax Law. The taxpayer is required to keep all original documents that relate to business 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.

## **Currency**

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

## **Audit of Financial Statements**

For income tax purposes, an audit report by an accredited auditor must be filed for any company whose capital or taxable income exceeds QAR 100,000, or whose head office is situated outside the state. The return and all accompanying documentation must be signed by both the taxpayer and the auditor. The Commercial Companies Law also specifies a requirement to appoint auditors for various LLCs.

## **Auditing standards**

All firms required to submit an audited financial statement along with their tax return should apply International Financial Reporting Standards (IFRS) when preparing the accounts, unless they have specific dispensation to do otherwise.

# Economy

## Oil Sector

The oil and gas sector has made Qatar the world's leader in terms of per capita income. The North Field, covering 6,000 km<sup>2</sup> (one of the largest non-associated natural gas fields in the world) possesses recoverable reserves of >900 trillion standard cubic feet, representing about 10% of the world's known reserves.

The following analysis is based on the viewpoint of Business Monitor International (BMI):

- Qatar sits on the world's third-largest proven gas reserves, concentrated in the offshore North Field, and the country's robust efforts to commercialise this deposit has resulted in Qatar becoming the world's largest exporter of liquefied natural gas (LNG). BMI sees Qatar sustaining this lead over the forecast period, with the successful deployment of gas-to-liquids (GTL) technology boosting its petroleum export revenues. Qatar's crude oil prospects are less exciting, as its oil reserves are modest in comparison with its Persian Gulf neighbours.
- BMI sees Qatari gas production growing to nearly 200 bn cubic metres (bcm) by 2021. Rising gas consumption implies that volume demanded for export is likely to peak earlier. BMI expects a 20% increase in oil production in the period 2011–21, with a small increase in relative exports. The rise in Qatari refining capacity will boost domestic consumption of crude oil.
- BMI sees Qatari proven oil reserves remaining broadly flat in the period 2011–21, with gas reserves declining in the same period by about 7%. Exploration successes create upside risks to these forecasts. The successful execution of Pearl GTL will boost Qatar's petroleum export revenues.

## Natural Gas Sector

Qatar Gas was established in 1984 to develop and process natural gas from Qatar's North Field to produce LNG for export; their current operations (Qatargas 1, 2, 3 and 4) are either joint ventures or partnership companies formed between Qatar Petroleum and other international oil and gas companies.

RasGas is a Qatari joint stock company established by Qatar Petroleum and ExxonMobil who are 70% and 30% shareholders, respectively. RasGas is among the world's premier integrated LNG enterprises; since its creation in 1993, it has developed world-class facilities for the extraction, storage, processing and export of LNG to customers in Korea, Spain, India, Italy, Taiwan, Belgium and the USA.

## Banking Industry

The Qatari banking sector has a combination of both local and foreign banks. There are currently 17 banks in Qatar, both conventional and Islamic. Conventional banks include:

- Qatar National Bank

- Commercial Bank of Qatar
- Doha Bank
- Ahli Bank
- International Bank of Qatar
- Qatar Development Bank
- Arab Bank Plc
- Mashreq Bank Psc Doha
- Standard Chartered
- HSBC Bank Middle East Ltd
- United Bank Ltd
- PNB Paribas
- Al Khalij Commercial Bank

The Islamic banks are:

- Qatar Islamic Bank
- Qatar International Islamic Bank
- Al Rayyan Bank
- Barwa Bank

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 QCB has introduced major international standards applicable to banking supervision and regulations based on the Basel Accord. QCB 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.

## **Qatar Exchange – Successor of Doha Securities Market**

Qatar Exchange (QE) was created on 19 June 2009 as the successor of Doha Securities Market. It operates as an international exchange based out of Qatar, offering liquidity and a diverse product range, according to international best practices..

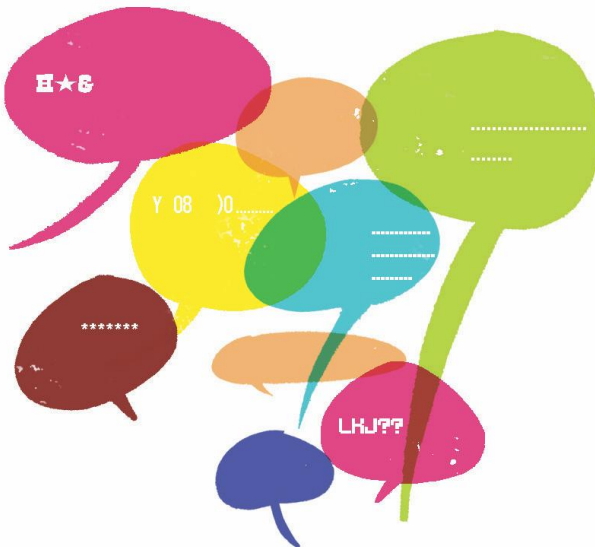
The two shareholders of QE are Qatar Holding and NYSE Euronext. This partnership paves the way for Qatar to take a prominent role in global capital markets. NYSE Euronext will provide state-of-the-art technology and business services to QE. These partners will work together to enhance liquidity, transparency, product range and participation in the market.

## Other Industrial Sectors

As well as being the basis of the LNG industry and an important fuel for power generation, natural gas is used in a wide range of industries as feedstock to produce various value-added products for domestic consumption and export. The industrial sector (both basic and manufacturing) is among the most important sources of national income and financing and provides a wide range of investment opportunities.

Having established industries based on its main natural resources – namely, oil and gas – the state has been directing substantial resources to this sector, seeking to encourage and support it through direct investments and other measures.

Qatar Development Bank has 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-sized industrial projects. The bank will finance the 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.



# Foreign Direct Investment

Qatar welcomes foreign participation in joint ventures through technology supply, market administration and equity participation. The state's commitment in this direction was further evidenced by

- 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 & Commerce
- The law establishing the Qatar Science & Technology Park (QSTP)
- The law establishing the Qatar Financial Centre
- Law 13/2000 to organise Foreign Capital Investment
- The amended new Commercial Law in 2006
- Law 1/2010.

Foreign investors may invest in all sectors of the national economy provided they have one or more Qatari partner whose share is not less than 51% of the capital, and the company is incorporated in accordance with the provisions of the applicable laws. However, it is permissible, by a decision from the Minister, for foreigners to invest up to 100% in the following sectors: agriculture, industry, health, education, tourism and development, exploitation of natural resources or energy or mining consultancy services, technical services and information technology, cultural and entertainment-related services, distribution services.

These business activities should conform to the development plans of the state. Preference is given to projects that achieve the optimum utilisation of locally available raw materials and national manpower or encourage export industries, or to those providing a new product or using modern technology. The foreign investments referred in the above categories are prohibited from investing in banks and insurance companies, except those permitted upon a decision made by the Council of Ministers, or commercial agencies and real estate.

## Repatriation of Capital and Profits

The only restriction on a foreign participating in a 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 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.

## 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, who 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 8/2002 repealed the earlier Law 4/1986 and introduced the following changes:

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

## Offshore Banking Units and Insurance

Specific restrictions of foreign investment in banks and insurance companies are contained in the laws regulating these sectors. Law 19/1997 allowed the establishment of offshore banking units (OBUs) in Qatar. Capital requirements of OBUs are set at QAR 20 million for Qatari banks and QAR 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 the QCB.

## 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.

#### Investment incentives

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

- Natural gas priced at an average of \$ 128 per thousand cubic meters
- Electricity at QAR 0.07 per Kwh
- A developed infrastructure
- Industrial land at a nominal rent starting at 1 QAR = 0.275 USD m<sup>2</sup>/year (land rent can differ, based on location and whether public/private sector)
- 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.

## 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.

# Import and Export

The import of goods into Qatar is regulated by the Qatar Customs Law 5/1988. 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 & Industry (QCCI). The standard rate of customs duty in Qatar is 5% (ad valorem), in accordance with the GCC customs union 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, the government has also exempted from duty some construction materials, such as cement and steel. 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.

## 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.

## 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.

## Valuation

The basic value of the assessment of duty is the cost, insurance and freight (CIF) value of the goods. Where only the free on board (FOB) price can be established, duty is computed based upon the FOB price plus 15%.

## 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; this approval is normally valid for a period of 6 months, but may be extended by 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.

## **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. Although there is no known rabies in Qatar, animals being imported must be immunised against this disease.

## **Export Duty**

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

# 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 establish QFC, the State of Qatar enacted new legislation in March 2005. Formally opened on 1 May 2005, the QFC attracts international financial institutions and multinational 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 all independent of each other.

## 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 organisations both within and outside Qatar. It is governed by a Board, which is chaired by the Minister of Economy & Commerce. One of the QFC Authority's most important roles is to approve and issue licences to individuals, businesses and other entities that wish to incorporate or establish in the Centre. Businesses wishing to undertake financial services will also require authorisation from the QFC Regulatory Authority.

## QFC Regulatory Authority

The QFC Regulatory Authority (QFCRA) is an independent statutory body that 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.

## QFC Civil & Commercial Courts and QFC Regulatory Tribunal

The QFC's Civil & Commercial Court and Regulatory Tribunal 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 Civil & Commercial Courts provide mechanisms for resolving disputes between QFC firms or financial institutions and their counterparts 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, allowing firms affected by particular decisions of the QFCRA to have those decisions reviewed.

## Doing Business Through QFC

Activities permitted to be carried out in or from the QFC fall into two categories: regulated and non-regulated. All firms wishing to conduct permitted activities need to apply for a licence

from the QFC. The regulated activities are undertaken by financial firms (such as investment and retail banks, insurance companies, funds and wealth management firms, brokerage offices, and securities operations) for which pre-authorisation by the QFCRA is required and the non-regulated activities are those in support of financial firms (such as services provided by accounting, audit and law firms) for which no QFCRA authorisation is required.

### QFC permitted activities

- The QFC Law prescribes a range of activities (termed 'permitted activities') that may be conducted in or from the QFC. These activities are those most commonly recognised as constituting financial services businesses together with a number of related or corporate headquarters-type activities
- Within the range of permitted activities are two sub classifications: non-regulated activities – which, as the name suggests, do not require extensive supervision – and regulated activities, which are those financial services (such as banking, insurance or securities businesses) that require close and continuing scrutiny to ensure prudent, sound and proper conduct of those businesses
- The conduct of any permitted activities in or from the QFC can only be carried on by entities with the legal presence in the QFC and legal presence can only be established by incorporating an LLC or LLP with the Companies Registration Office (CRO), or by registering a branch of a non-QFC legal entity with the CRO
- Further permitted activities can only be conducted if a licence is granted for those activities by the QFCRA. The licensing process is intended to ensure that only entities likely to contribute to the achievement of QFC objectives are given the opportunity to operate within the QFC
- Finally, entities wanting to conduct regulated activities will also require authorisation by the QFCRA.

### QFC non-regulated activities

The QFCRA is empowered to license firms wishing to conduct permitted activities within the centre. The following permitted activities constitute non-regulated activities:

- The business of ship broking and shipping agents
- The business of provision of classification services and investment
- Grading and other grading services
- Business activities of company headquarters, management offices and treasure Operations and other related functions for all kinds of business, and the administration of companies generally
- The business of providing professional services including but not limited to audit, accounting, tax, consulting and legal services

- Business activities of holding companies, and the provision, formation, operation and administration of trusts and similar arrangements of all kinds
- The business of provision, formation, operation and administration of companies.



## Qatar Science & Technology Park (QSTP)

The Qatar Science & Technology Park was established by the government in September 2005 to attract foreign companies to invest in applied research and development. It is a free-trade zone where 100% foreign-owned business can be established free from tax and duties.

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 designate technology development as one of their activities; this can include applied research, the development and testing of products and services, or technology-related training.

QSTP is part of the Qatar Foundation, which includes campuses of major international universities such as Carnegie Mellon, Cornell, Georgetown, Texas A&M and Virginia Commonwealth.

# Major Cities in Qatar

## 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 networks, 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.

## Al Wakrah

Al Wakrah is situated 15 km from Doha on the way to Mesaieed. Along with a sea coast rich in vivid marine life, this historic city has a wealth of exquisite art and architecture.

## Umm Bab

Umm Bab lies on the west coast and is famous for its fine beaches – especially Palm Tree Beach, near the Saudi Border, which is a region of sand dunes and beaches with opportunities to go pearl hunting or enjoy any number of water sports.

## Dukhan

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

## Al Rayyan

Located 10 km north of Doha, Al Rayyan is the largest residential area outside of Doha and continues to grow, with numerous new buildings and extensive gardens. The influx of new residents has also resulted in a number of new restaurants and shops.

## Al Khor

A coastal city about 57 km north of Doha, Al Khor has a port for small ships and fishing boats. Al-Khor museum is situated in the Old Customs House, just off the quaint harbour where fishermen dry their catches in the sun. The city houses the Al Khor community, a vibrant, fast growing residential hub offering excellent facilities to employees of Qatar Gas, RasGas and Al Khor International School.

## Ras-Laffan

Situated advantageously on the north shore of the Qatari Peninsula, at the center of the Arabian Gulf, some 80 km north of the capital city Doha, and measuring about 106 km<sup>2</sup>, Ras-Laffan is the most recent industrial city, where about 6,500 officials and workers are employed.

## Mesaieed

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



# Useful Telephone Numbers

## Ministries

Ministry of Endowments & Islamic Affairs .....	+974-4447	0777
Ministry of Business & Trade.....	+974-4494	5555
Ministry of Education.....	+974-4494	1111
Ministry of Foreign Affairs .....	+974-4433	4334
Ministry of Interior .....	+974-4484 9525/+974-4484	9510
Ministry of Defence .....	+974-4461	4111
Ministry of Municipal Affairs & Agriculture .....	+974-4433 6254/+974-4441	3331
Ministry of Energy & Industry .....	+974-4484	6444
Ministry of Justice .....	+974-4484	2222
Ministry of Labour & Social Affairs .....	+974-4484	1444
Ministry of Finance .....	+974-4446	1444

## Healthcare Institutions

Hamad General Hospital		
Operator of H.G.H . .....	+974-4439	4444
Administration of H.G.H .....	+974-4439	1001
Patient Relations .....	+974-4439	1427
Public Relations.....	+974-4439	2012
Admissions .....	+974-4439 2049/+974-4439	2441
Intensive Care Unit .....	+974-4439	2108
Hamad International Medical Training Centre .....	+974-4488	3643
Emergency Department .....	+974-4439	2050

## Women's Hospital

Operator .....	+974 4439	6666
Administration.....	+974 4439	3939
Delivery Room .....	+974 4439	3518
Admissions .....	+974 4439	3117
Intensive Care Unit .....	+974 4439	3395
IVF .....	+974 4439	3020
Emergency Unit .....	+974 4439	3344
Health Sciences Library .....	+974 4439	3838

## Rumallah Hospital

Operator .....	+974 4439	3333
Administration.....	+974 4439	7000
Public Relations.....	+974 4439	3358
Geriatric Admissions .....	+974 4439	3665
Children's Rehabilitation Unit Intensive Care Unit .....	+974 4439	3348
TB Clinic .....	+974 4439	3270
Psychiatry .....	+974 4438 4542 / +974 4438	4502

Plastic Surgery .....	+974 4439 3172 / +974 4439 3647
Stroke Unit .....	+974 4439 3196
Physical Medicine & Rehabilitation .....	+974 4439 7009
ENT Unit .....	+974 4439 3349
Prosthetics & Orthotics .....	+974 4439 3587
Dentistry .....	+974 4439 3082
Dermatology .....	+974 4439 7026
Burns Unit .....	+974 4439 3174
Cancer Centre .....	+974 4439 2723
Special Education .....	+974 4439 7061
Speech Therapy .....	+974 4439 3107

### Primary Health Centres

Al Montaza .....	+974 4443 5784
Madinat Khaleefa .....	+974 4486 2655
Al Rayyan .....	+974 4480 3461
Airport .....	+974 4467 5633
West Bay .....	+974 4483 7790
Al Shammal .....	+974 4473 1232
Al Khor .....	+974 4472 0224
Al Wakrah .....	+974 4464 4453
Oman Ibn Al Khatab .....	+974 4466 7374
Abu Bakir .....	+974 4468 1797
Al Shahanya .....	+974 4471 8995
Um Ghwalina .....	+974 4443 3892

### Banks and Currency Exchange Centres

Qatar Central Bank .....	+974 4445 6456
Qatar National Bank .....	+974 4440 7777
Bank of Qatar .....	+974 4425 3555/+974 4423 2222
Commercial Bank of Qatar .....	+974 4449 0000
Doha Bank .....	+974 4445 6000
Qatar Islamic International Bank .....	+974 4438 5888
Qatar Islamic Bank .....	+974 4444 8444
Qatar International Bank .....	+974 4447 3700/+974 4447 3888
Al Rayan Bank .....	+974 4425 3333
Qatar Development Bank .....	+974 4442 1600
Arab Bank .....	+974 4438 7777/+974 4438 7878
Mashreq Bank .....	+974 4441 3213
Al Khaliji Bank .....	+974 4499 6000
HSBC .....	+974 4384 2138/+974 4438 2100
Banque Paribas .....	+974 4442 4786/+974 4437 8378
Standard Chartered .....	+974 4441 4252
United Bank Limited .....	+974 4425 4400

Qatar UAE Exchange .....	+974 4444 4485
Al-Fardan Exchange and Finance .....	+974 4440 8408
Habib Qatar International Exchange .....	+974 4432 8853

## Airlines

Qatar Airways .....	+974 4449 6666
Gulf Air .....	+974 4445 5444/+974 4445 5205
Air Arabia .....	+974 4432 2111
Aero Asia Airlines .....	+974 4443 0888
Saudi Arabian Airlines .....	+974 4444 0121
Kuwait Airways .....	+974 4443 5340
Emirates .....	+974 4438 4477
Oman Air .....	+974 4444 0456
Etihad Airways .....	+974 4436 6657
Royal Jordanian Airlines .....	+974 4435 1422
Tunis Air .....	+974 4445 8306
Moroccan Airways .....	+974 4445 8306
Yemenia Airlines .....	+974 4445 8387
Syrian Arab Airlines .....	+974 4441 2911
Egypt Air .....	+974 4445 8325
Cathay Pacific .....	+974 4445 8318
Lufthansa .....	+974 4431 0633
Alitalia .....	+974 4432 1427
British Airways .....	+974 4432 1434
Turkish Airlines .....	+974 4443 3028
Aeroflot .....	+974 4445 8306
Air France .....	+974 4432 1208
Austrian Airlines .....	+974 4444 1161
KLM .....	+974 4444 0320/+974 4444 5101
American Airlines .....	+974 4443 6600
Czech Airlines .....	+974 4445 8306
Romania Airlines .....	+974 4445 8306
Air India .....	+974 4442 6889
Indian Airlines .....	+974 4435 6040
Biman Air Bangladesh .....	+974 4441 3054
Iran Air .....	+974 4441 5318
Iran Aseman Airlines .....	+974 4436 4799/+974 4443 9333
Pak .....	+974 4441 8022
Shaheen Air .....	+974 4444 4440
Air China .....	+974 4444 1161
Srilankan Airlines .....	+974 4444 6345
Thai Air .....	+974 4441 8666
Sudan Airways .....	+974 4444 1159/+974 4444 1161

## Courier Services

DHL Qatar .....	+974 4458 7888
Fedex .....	+974 4443 4409
Aramex .....	+974 4450 6611
UPS .....	+974 4465 0606

## Car Rental

Avis .....	+974 4664 7744
Budget .....	+974 4462 2678
Hertz .....	+974 4467 7329
Europcar .....	+974 4466 0677

## Media

Raya .....	+974 4446 6555
Al Watan .....	+974 4466 0400
Al Saharq .....	+974 4455 7777
Qatar Radio & TV Corporation .....	+974 4485 9555
Al Jazeera Channel .....	+974 4489 6666

## Theatres and Cinemas

Al Khaleej Cinema .....	+974 4467 1811
Gulf Cinema .....	+974 4467 1811
City Centre Cinema .....	+974 4493 4934
The Mall Cinema .....	+974 4467 8666
Landmark Cinema .....	+974 4488 1675
Amir Cinema .....	+974 4442 4913
Palace Cinema (Royal Plaza) .....	+974 4413 0000
Qatar National Theatre .....	+974 4483 1246

## The Next Step

Contact Morison Menon Chartered Accountants & Partners to discuss your needs.

### **Morison Menon Chartered Accountants & Partners**

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