



# Small and Medium Enterprises (SMEs) Guidebook

\*2024



\*Please note that the Guidebook will be updated periodically. For the latest version, please refer to our website.

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## DISCLAIMER

The information in this presentation of the SME Guidebook is intended to provide general information only. Although Qatar Development Bank (QDB) strives to constantly update the content, the dynamic nature of laws, regulations, and procedures may result in changes that affect the accuracy of some information over time. This guide is not intended to constitute investment advice or any other form of professional or legal advice and should not be relied upon as such. QDB makes no representations or warranties of any kind, express or implied, about the completeness, accuracy, reliability, suitability, or availability of the information contained in this publication. Therefore, any reliance on this information is at the reader's personal responsibility, and neither the bank nor any governmental entity mentioned in the guide bears responsibility for any loss or damage arising from the use of this data. This guide does not represent a substitute for legal or professional advice.

QDB advises continuing to review the official websites of the relevant authorities to access details of services and procedures, and to become aware of recent amendments that may occur to official procedures and decisions, as well as any changes to the required fees or documents, and the time periods for the procedures. The guide also displays many external links related to laws, authorities, procedures, etc., and while these links were updated in July 2024, we cannot guarantee the availability or accuracy of these external resources. It is possible that some of these links may become outdated or invalid in the future.

# The Objective of the Guidebook

## Aim of the Guidebook

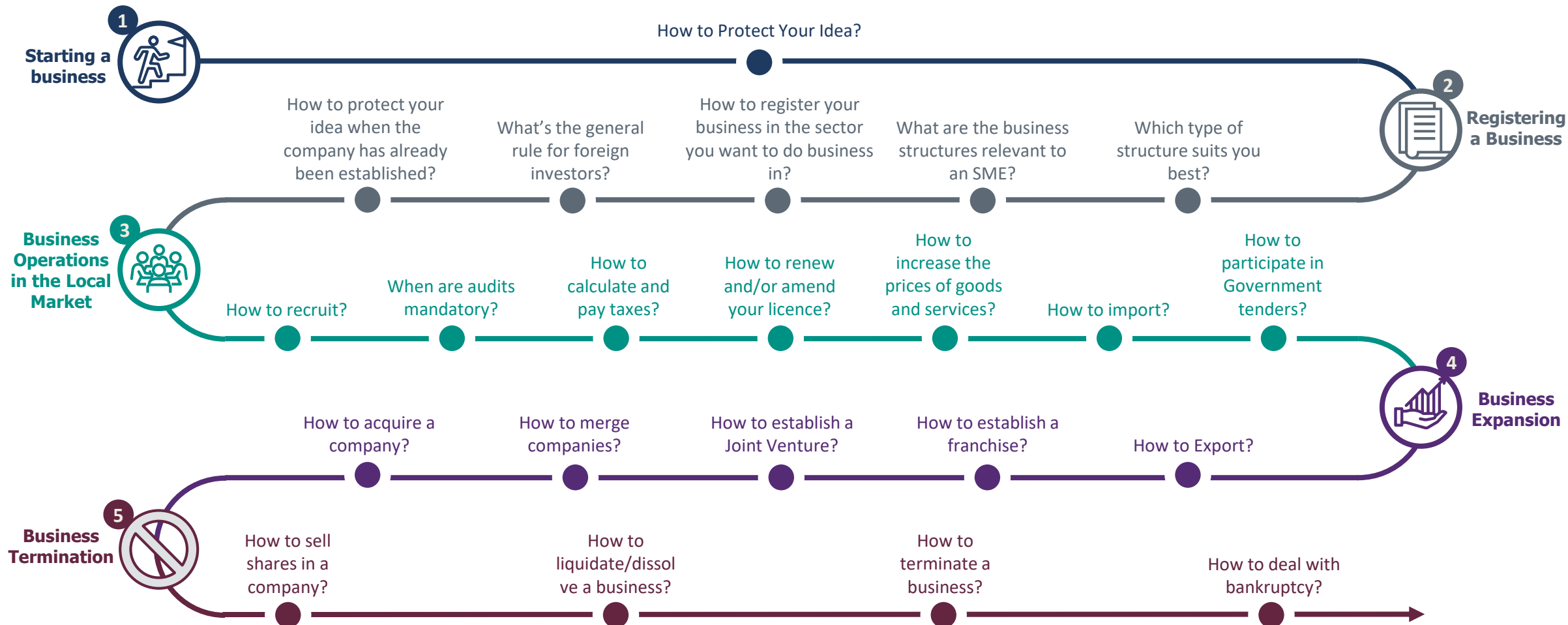
This guide offers thorough insights into the procedures and policies concerning companies in Qatar across their entire life cycle — from safeguarding intellectual property rights before establishment to incorporation, growth, and eventual closure. It furnishes a detailed overview of associated procedures, required documents, and pertinent costs/fees at each stage. This information proves invaluable to both aspiring entrepreneurs and existing business proprietors

## Does your company fall under the definition of an SME?

Aspiring entrepreneurs and existing Micro, Small and Medium Sized enterprises (SMEs) are the intended users of this guidebook. The SMEs are categorized under **Micro, Small and Medium** based on the **Qatar National Definition of SMEs**. This classification is based on the number of people the company employs and the total company annual turnover in QAR Million as mentioned below:

Criteria	Micro	Small	Medium
Number of employees	1 - 10	11 - 50	51 - 250
Annual turnover (in QAR million)	Less than 1	1 – Less than 20	20 - 100

# Questions the Guidebook answers across the business life cycle



# Laws and Executive By-Laws Covered

Starting a Business	Business Establishment	Business Operations in Local Market	Business Expansion	Business Termination and Bankruptcy
Commercial Companies Law No 11 of 2015				
The Commercial Register Law No. 25 of 2005				
The Patent Law No. 30 of 2006	Commercial Code Law No. 27 of 2006 & Civil Code Law No. 22 of 2004			
	Income Tax Law No. 24 of 2018			
Copyright and Neighboring Rights Law No. 7 of 2002	Foreign Investment Law, Law No. 1 of 2019	Sponsorship Law No 21 of 2015, regulating the entry, exit and residence of expatriates in Qatar		
	Protection of Trade Secrets Law No. 5 of 2005	Property Leasing Law No. 4 of 2008		
	Trademarks, Commercial Indications, Trade Names Law No. 9 of 2002	Customs Law No. 40 of 2002		
		Border Measures to Protect Intellectual Property Rights Law No. 17 of 2011		
	Protection of Industrial Designs and Models Law No. 10 for 2020	Labor Law No. 14 of 2004		
		Pensions Law No. 24 of 2002 and amendment		
		Law No. 4 of 2007 on extending insurance protection to GCC citizens working outside their countries in any member state		
		Regulating the auditing profession Law No. 8 of 2020		
		law no. 26 of 2005 on regulation of tenders	Commercial Agency Law No. 8 of 2002 and amendment	

# Laws and Executive By-Laws Covered

## Which are the relevant Executive by-Laws pertaining to the SME Laws?

Click on the Executive by-Law you are interested in to be directed to the full text (available in Arabic only)

Law	Relevant Executive by-laws	Regulating authority
Law No 8 of 2021 to edit some provisions of the Commercial Companies Law No 11 of 2015	Not applicable	Ministry of Commerce and Industry
The Commercial Register Law No 25 of 2005	<ul style="list-style-type: none"> <li>• <a href="#">Resolution No. 47 of 2005 of the Minister of Economy and Trade on Determining the Fees of Services Performed by the Ministry of Economy and Trade</a></li> <li>• <a href="#">Minister of Economy and Commerce's Resolution No. 148 of 2007 promulgating the Executive Regulation of Law No. 25 of 2005 concerning the commercial register</a></li> </ul>	Ministry of Commerce and Industry
The Patent Law No.30 of 2006	<ul style="list-style-type: none"> <li>• <a href="#">Art . 15 of Emiri Resolution No. 20 of 2014 On the Organizational Structure of the Ministry of Economy and Commerce</a></li> </ul>	Ministry of Commerce and Industry
Commercial Code Law No. 27 of 2006	Not applicable	Ministry of Commerce and Industry
Civil Code Law No. 22 of 2004	Not applicable	* Ministry of Justice, Ministry of Commerce and Industry
Copyright and Neighboring Rights Law No.7 of 2002	<ul style="list-style-type: none"> <li>• <a href="#">Art 15 of Emiri Resolution No. 20 of 2014 On the Organizational Structure of the Ministry of Economy and Commerce</a></li> <li>• <a href="#">Decision 410 of 2014 of fees of services on IP Rights</a></li> </ul>	Ministry of Commerce and Industry
Income Tax Law No. 24 of 2018	<ul style="list-style-type: none"> <li>• <a href="#">Decision of Council of Ministers No. (39) of 2019 on the promulgation of the Executive Regulation of the Income Tax Law, promulgated by Law No. (24) of 2018</a></li> </ul>	Ministry of Finance

(\*): This Law is regulated by various Ministries as it is a broad law that covers a number of areas like general contractual laws, tort, mortgages, ownership rights, inheritance etc. The regulating authorities mentioned here are relevant to the sections of the Law applicable to SMEs.



# Laws and Executive By-Laws Covered

## Which are the relevant Executive by-Laws pertaining to the SME Laws?

Click on the Executive by-Law you are interested in to be directed to the full text.

Law	Relevant Executive by-laws	Regulating authority
Protection of Trade Secrets Law No. 5 of 2005	Not applicable	Ministry of Commerce and Industry
Sponsorship Law No 21 of 2015, regulating the entry, exit and residence of expatriates in Qatar	Not applicable	Ministry of Interior
Trademarks, Commercial Indications, Trade Names Law No. 9 of 2002	<ul style="list-style-type: none"> <li><a href="#">Art. 15 of Emiri Resolution No. 20 of 2014 On the Organizational Structure of the Ministry of Economy and Commerce</a></li> </ul>	Ministry of Commerce and Industry
Property Leasing Law No. 4 of 2008	Not applicable	Ministry of Municipality
Foreign Investment Law, Law No. 1 of 2019	Not applicable	Ministry of Commerce and Industry
Customs Law No. 40 of 2002	<ul style="list-style-type: none"> <li><a href="#">Council of Minister Resolution No. 21 of 2004</a></li> <li><a href="#">Decision of the Council of Minister Resolution No. 9 of 2013 to amend some of the provisions of the Resolution No. 21 of 2004</a></li> </ul>	Ministry of Finance- General Authority of Customs
Border Measures to Protect Intellectual Property Rights Law No. 17 of 2011	Not applicable	General Administration of Customs and the Ministry of Commerce and Industry
Law No. 20 of 2006 promulgating the Law (regulation) of Common Industrial Regulation for the Countries of the Cooperation Council for the Arab States of the Gulf	<ul style="list-style-type: none"> <li><a href="#">Decision of the Minister of Energy and Industry No. (4) of 2009 issuing the executive regulations of the Unified Industrial Organization Law for the Gulf Cooperation Council States</a></li> </ul>	Ministry of Commerce and Industry

# Laws and Executive By-Laws Covered

Which are the relevant Executive by-Laws pertaining to the SME Laws?

Click on the Executive by-Law you are interested in to be directed to the full text.




Law	Relevant Executive by-laws	Regulating authority
Commercial Agency Law No. 8 of 2002 and amendment	Not applicable	<a href="#">Ministry of Commerce and Industry</a>
Labor Law No. 14 of 2004	Not applicable	<a href="#">Ministry of Labor</a>
Pensions Law No. 24 of 2002 and amendment	Not applicable	<a href="#">General Retirement and Social Insurance Authority</a>
Law No. 4 of 2007 on extending insurance protection to GCC citizens working outside their countries in any member state	Not applicable	<a href="#">GCC member states</a>
Regulating the auditing profession Law No. 30 of 2004	<ul style="list-style-type: none"> <li><a href="#">Resolution of the Minister of Business and Trade No. 18 of 2012 issuing the Executive Regulations to Law no. 30 of 2004 – Regulating the Auditing Profession</a></li> </ul>	<a href="#">Ministry of Commerce and Industry</a>
Protection of Industrial Designs and Models Law No. 10 for 2020	Not applicable	<a href="#">Ministry of Commerce and Industry</a>
law no. 24 of 2015 on regulation of tenders	<ul style="list-style-type: none"> <li><a href="#">Cabinet Decision no. 11 of 2022 amendments to law No.24 of 2015</a></li> </ul>	<a href="#">Ministry of Finance</a>



# Laws and Executive By-Laws Covered

What is the relevant regulatory framework for the sectors the guidebook will look at?

Click on the Law you are interested in to be directed to the full text of the Law.

	Relevant SME Laws	Relevant SME Executive by-laws
 <div>Education (private schools and nurseries)</div>	<p>Law No 23 of 2015 on regulating private schools (Regulated by - Ministry of Education and Higher Education)</p> <p>Law No 1 of 2014 on regulating nurseries (Regulated by – Ministry of Education and Higher Education)</p>	<p>Not applicable</p> <p>Not applicable</p>
 <div>Food and beverage (restaurants and catering activities)</div>	<p>Law No. (5) of 2015 on the Commercial, Industrial and Similar General Shops and Peddlers (Regulated by – Ministry of Commerce and Industry)</p> <p>Law No. (8) of 1990 regarding the regulation of and control for food prepared for human consumption (Regulated by – Ministry of Public Health and Ministry of Municipality)</p>	<p>Decision of the Minister of Business and Trade No. (239) of 2011 Granting Temporary Licenses for Commercial Shops in Residential Areas</p> <p>Decision No. 3 of 2014 on Storage and Serving Food</p>
 <div>Technology (computer programming and information services activities)</div>	<p>The Telecommunications Law issued by the Decree Law No. (34) of 2006 (Regulated by – Communications Regulatory Authority (CRA))</p>	<p>Decision 42 of 2014 Establishing the CRA</p>

# Laws and Executive By-Laws Covered

What is the relevant regulatory framework for the sectors the guidebook will look at?

Click on the Law you are interested in to be directed to the full text of the Law.

	Relevant SME Laws	Relevant SME Executive by-laws
 <p>Healthcare (hospitals, medical and dental practices activities, and pharmacies)</p>	<p><b>Law No 11 of 1982 on regulating medical treatment institutions</b> (Regulated by - Ministry of Public Health)</p>	<p>Not applicable</p>
 <p>Tourism (Hotels, hotel apartments, tour operators, and travel agencies)</p>	<p><b>Law No 6 of 2012 on regulation of tourism</b> (Regulated by - Ministry of Commerce and Industry)</p> <p><b>Law No 26 of 2006 on regulating Air Travel Agencies</b> (Regulated by – Air Transport and Airport Affairs Department, Civil Aviation Authority)</p>	<p>Ministerial Decision No.341 of 2016 On the Requirements and Rules to be Met by the Shops Offering Tobacco Smoking Service and its Derivatives (Shisha)</p> <p>Not applicable</p>
 <p>Manufacturing</p>	<p><b>Environment Protection Law No. 30 of 2002</b> (Regulated by – The Supreme Council of Environment and Natural Protectorates)</p>	<p>Decision No. 4 of 2005 Issuing Executive Regulations to Environmental Protection Law</p>

# Guide to Navigating the Guidebook

## Icons



Available on every page, the home icon will always take you back to the page of “**Doing Business Procedures by SME Business Lifecycle**, (page 12.)



This icon is used to get back to the start of the relevant chapter.



After following any internal link, this icon can be pressed to get back to the page containing the original material.

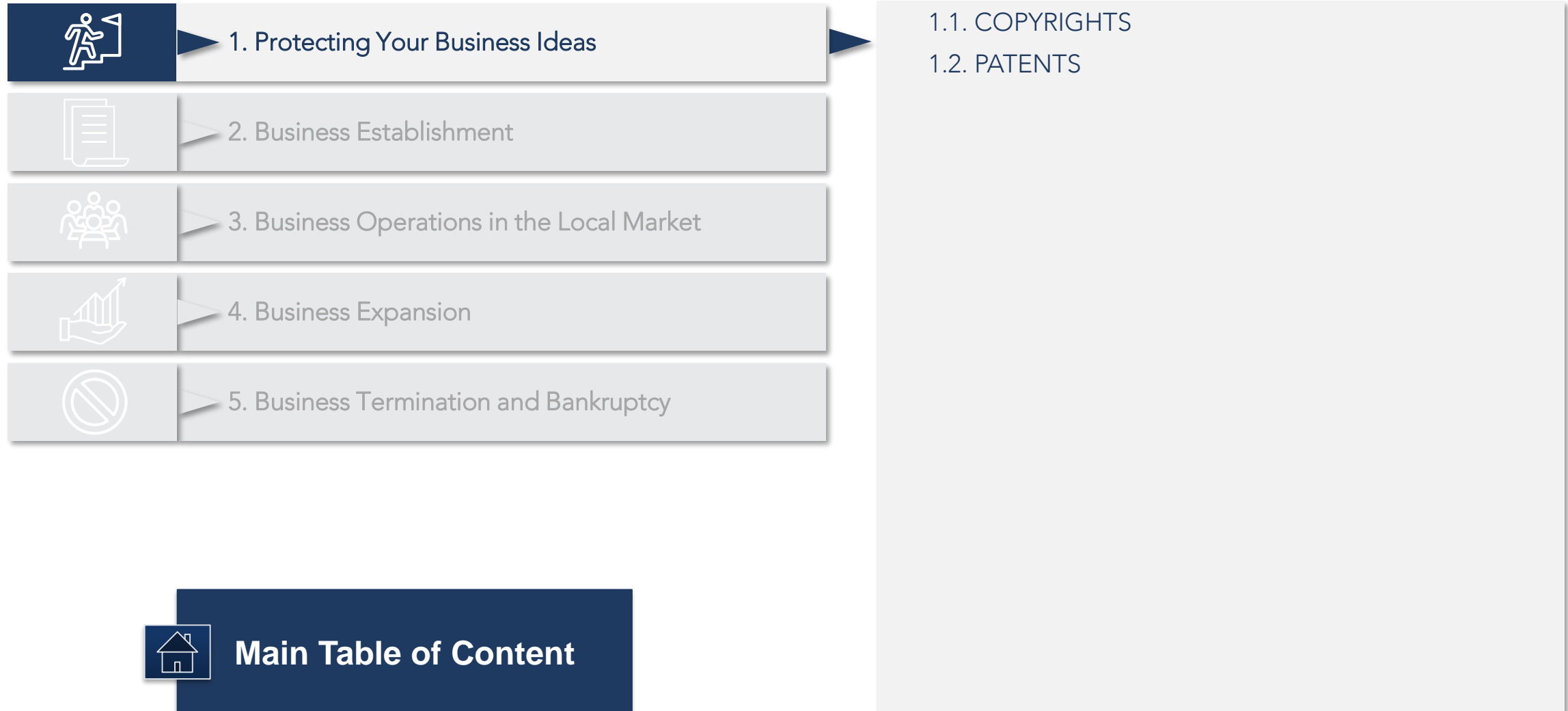


Pages featuring this icon highlight essential tips that extend beyond legal considerations, emphasizing best practices to safeguard businesses and enhance the well-being of companies and stakeholders

# Doing Business Procedures by Business Lifecycle

	1. Protecting Your Business Ideas	At start-up stage there are several concerns to be considered, including how to protect your ideas.
	2. Business Establishment	Each economic sector will have different requirements for business incorporation and registration.
	3. Business Operations in the Local Market	Once the business has been established, the emphasis shifts to growth in size and profitability
	4. Business Expansion	Owners at this stage decide whether to expand or keep the company stable and profitable.
	5. Business Termination and Bankruptcy	Owners may take the decision to terminate the business in case the business is not successful or due to several other reasons.

# Doing Business Procedures by Business Lifecycle



# Protecting your Intellectual Property

Which question / step are you interested in?

Click on the page of the question / step you are interested in to be directed to the relevant procedure(s).

#	Question	Page
1	How to protect your Intellectual Property?	15

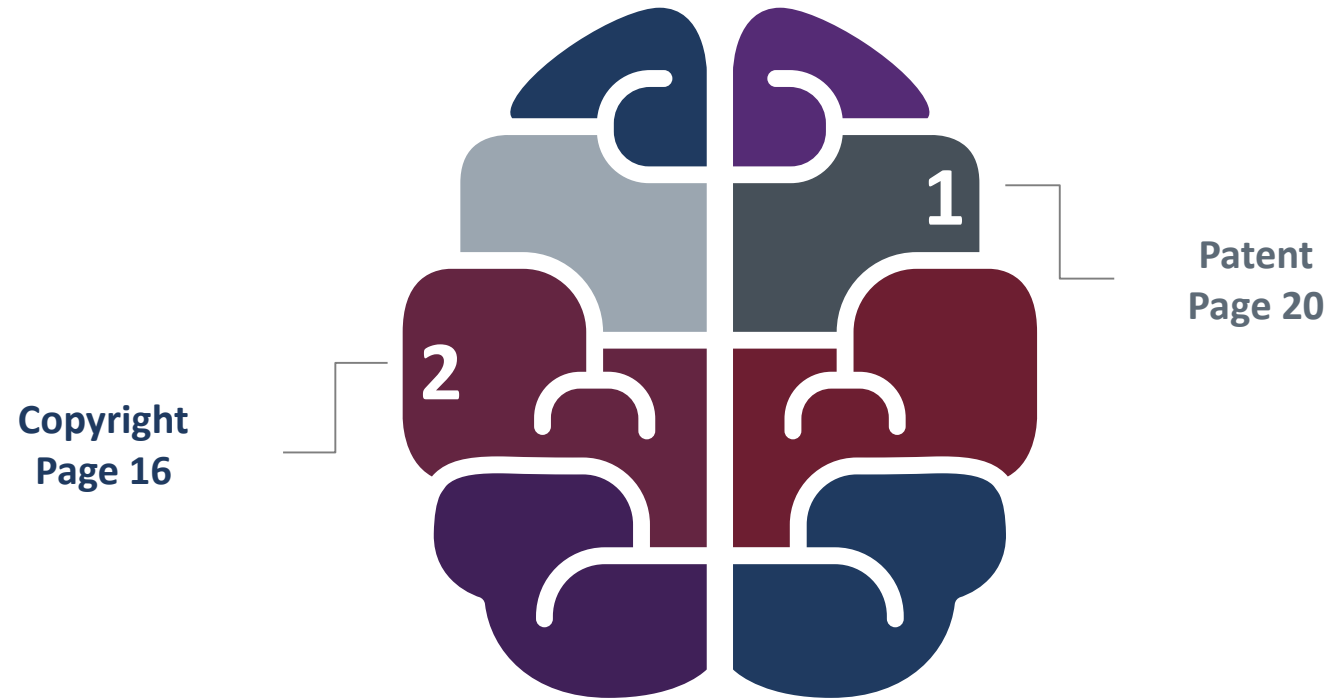




# Protecting your Intellectual Property

## How to protect your IP ?

Qatari law recognizes multiple ways to protect your idea. Click on each of the below to be directed to the relevant procedure to protect your idea/work.



- It is important to seek expert advice when it comes to intellectual property rights and registration.
- Many institutions offer IP services such as The Qatar Foundation's Intellectual Property (IP) service that helps Qatari inventors and local technology-based start-ups every step of the way from Patent development to overcoming IP and technical barriers to commercialize their technologies.
- Please refer to the following link for additional information: <https://www.qf.org.qa/>

## What is it?

### Protect Your IP

- **Definition:** Copyright is an intellectual property right granted exclusively to the originator or assignee of any original, creative work (with regard to artistic, literary and scientific works) to print, publish, perform, or record the original work, regardless of the form, quality, value, mode, or purpose of the expression.
- **Why is it important?** The advantages of registering a copyright include establishing a public record of the copyright holder's ownership and the right of exploitation for the works, including the financial rights. In the event of a dispute relating to the original author, an SME can attach to its claim the certificate of depositing the works as evidence. This empowers a claim of being the original author.
- **Relevant Convention:** Qatar is a Member State of the **Berne Convention for the Protection of Literary and Artistic Works**. In accordance with said Convention, Member States must recognise copyright protection afforded in one in any or all other Member State parties. Therefore, a work protected by copyright in the State of Qatar for the benefit of an author is recognised and protected in all signatory party States, without being required to register the copyright in each individual Member State.
- **What are the Law provisions?** Law No. 7 of 2002 on the Protection of Copyright and Related Rights (hereinafter referred to as "Qatari Copyright Law"). [Click here](#) to be directed to the categories of protected items at page 17.
- **How to register a Copyright?** [Click here](#) to be directed to page 18.
- **What are the related financial rights?** [Click here](#) to be directed to page 19.



## What are the Law provisions?

- Article 2 of the Qatari Copyright Law indicates the following categories of protected items:

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 with lines and colours, architecture, sculpture*	Computer programs

- The rights vested in the copyright owner exclusively grant them the ability to reproduce, translate, make excerpts, distribute, rent, perform, and/or communicate the work.
- Copyright lasts during the lifetime of the author and 50 years thereafter from the first day of the calendar year following demise of the author. In the event of enforcement of an author's rights, the abovementioned certificate of deposit shall be considered evidence of the authenticity of the data included therein and the onus falls on any other party to prove otherwise. For this reason, it is advisable that a copyright deposition certificate be sought.

(\*): Including decorated arts, engravings, sketches, designs and three dimensional geographic or topographic works.



## How to register a copyright ?

### Pre-registration steps

There are no pre-registration procedure required, however in the event that the company is a foreign entity, then an agent must be approached in order to carry out the same in the name of the entity.

- **The Qatari Copyright Law** does not mandate the registration of copyright, as such copyright is afforded automatic protection from the moment of creation of the work into a fixed medium and failure to register a work or the relevant associated rights thereto shall have no effect on the protection of such work under the Qatari Copyright Law ( Article 45 of the Qatari Copyright Law). The Originator may deposit his works and materials at the Intellectual Property rights Protection Department at the Ministry of Commerce and Industry, which will, in the event all the conditions stipulated in the Qatari Copyright Law are met, grant the Originator a certificate. The certificate shall be evidence of the validity of the data it contains, and third parties may prove the opposites.
  - **Procedure:** The copyright deposit certificate entails a process of applying through Ministry of Commerce and Industry website [Ministry of Commerce and Industry – MOCI](#) as follows:
    - ☐ [Log in](#) by entering your username and password.
    - ☐ Choose the "Issuing a copyright deposit certificate " service from the "Copyright Services" list.
    - ☐ Read the general instructions, then click "OK".
    - ☐ Enter the applicant's data, then click "Next".
    - ☐ Complete all required data electronically and attach the necessary documents.
    - ☐ Review the summary of the application data, then confirm the validity of the data and submit the application.
    - ☐ Pay the prescribed fees and then print the certificate.
  - **Fees:** QAR 50 for students, QAR 100 for individuals, QAR 400 for Companies and QAR 500 for Educational and Research Institutions
  - **Processing time:** 3 to 7 days to issue the certificate of depositing works.
- (\*): Including decorated arts, engravings, sketches, designs and three dimensional geographic or topographic works.



## What are the related financial rights ?

- **Article 8 of the Copyright Law** provides that “The author may transfer any of the financial rights provided to him or her by this Law to any other person or persons. The transfer of the financial rights shall be made in writing and shall specify explicitly and separately each right of disposal, indicating the duration of disposal or transfer, its manner and quantity, the purpose and the place.” It is always recommended to seek expert legal advice before negotiating an agreement, as per the below procedure. Moreover, The Author or the owner of the copyright shall have the exclusive right to carry out or to authorize any of the following acts:
  - ☐ Reproduction of the work.
  - ☐ Translation of the work.
  - ☐ Making excerpts, musical arrangement or other transformation of the work.
  - ☐ Distribution to the public of the work through sale.
  - ☐ Public performance or communication of the work
  - ☐ Rental to the public of audiovisual works or computer programs
- **Procedure**
  - The author may transfer any of the financial rights provided to him or her by this Law by:
    - ☐ Choosing whether to sell, assign or to license the work;
    - ☐ Consulting a lawyer for legal advice on the agreement to reflect what was chosen in the previous step. Agreement in question would be a commercial contract governed by the Civil Code. As a copyright is not registered but rather deposited, there would be no registration of the agreement needed.



## What is it?

### Protect Your IP

- **Definition:** Patents are certificates granted by the Patents Office at the Ministry of Commerce and Industry or official document granted by the state (Patent Office- Intellectual Property Rights Protection Department) to the inventor affording them protection over inventions. Inventions are capable of being protected as patents only when meeting requirements of “**novelty**”, “**inventiveness**” and “**being capable of industrial application on a commercial scale**”.
- **Why is it important?** A patent establishes a record for an invention and effectively blocks others from applying an infringing patent. Patents also provide the exclusive rights which allow entrepreneurs to exploit an invention for twenty (20) years from the date of filing of the patent application. If you don't patent your invention, competitors may well take advantage of it. If the product is successful, other competitors firms may produce a product by using your invention without needing to ask for your permission and possibly even selling the products at a lower price as they would not have to compensate for the research and development costs incurred by your company.
- **What are the Law provisions?** The main laws and treaties regarding patent protection are Law No. 30 of 2006 regarding Patents (the “**Patents Law**”) and the Paris Convention for the Protection of Industrial Property (“**Paris Convention**”). It should also be noted that Qatar is a member of the Patent Cooperation Treaty (“**PCT**”).
- **How to register a patent?** [Click here](#) to be directed to the registration procedure at page 21. Once registered, the patent is protected for a period of 20 years.
- **What are the related financial rights?** [Click here](#) to be directed to page 30.





## How to register a Patent?

Step by step procedure. Click on each step to be directed to the relevant section.

### Pre-registration steps

- In the event of a foreign company, an agent should be given authority to act on behalf of the property.
- Doing a due diligence on whether the patent in question is an original work or not, has previously been granted a protection in both Qatar and Abroad.
- Brainstorming on where the business would operate and which geographical areas one should focus on when registering.

### Application – Page 22

The applicant applies to file a patent (depending on the country where protection is to be sought).

### Examination – Page 28

The formal examination process starts, with the possibility that the application can be returned after providing justification.

### Publication – Page 29

Once accepted, the applicant pays the publication fees to publish the patent in the Patent Gazette.



## 1. Application

Patent applications should be filed in the different countries of interest where protection is to be sought. Click on the process you are interested in to be directed to the relevant procedure.



- Patent applications are sometimes difficult to fill out and in order to not lose out on gaining Priority, it is recommended that a patent agent or lawyer be approached for this task
- It is also recommended that any representative sign a non disclosure agreement (NDA) as to whatever invention documentation they obtain from the patent applicant.



### Filing steps for the GCC Patent Office – Page 27

As Qatar is a member state of the Gulf Cooperation Council, registration and issuing a patent with the GCC Patent Office secures legal protection of the inventor's rights in all Member States including United Arab Emirates, Kingdom of Bahrain, Kingdom of Saudi Arabia, Sultanate of Oman, State of Qatar, and State of Kuwait.

### Filing steps for the Ministry of Commerce and Industry – Page 23

As mentioned, Qatar is a member of the Patent Cooperation Treaty ("PCT") and Paris Convention. The Ministry of Commerce and Industry allows applicants to register a patent online by choosing whether to file the application under the PCT or Paris Convention for the Protection of Intellectual Property.

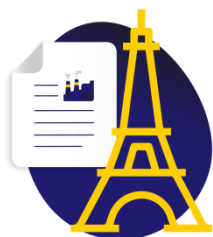


## Application | Filing steps for the Ministry of Commerce and Industry

- Procedure

- The applicant chooses whether to file the application under the PCT or Paris Convention for the Protection of Industrial Property. Please click on the Convention you are interested to be directed to the relevant application procedure.

### Paris Convention



Page 26

- Provides a Unified procedure for filing Patents.
- administered by the World Intellectual Property Organization (WIPO).
- Offers applicants a simplified and cost-effective way to file patent applications in multiple countries.
- Provides an international search and examination procedure
- Has a 30-month time limit for filing a patent application in the countries of interest

### Patent Cooperation Treaty



Page 24

- A multilateral treaty that provides protection for intellectual property rights in all countries that are signatories to the treaty.
- administered by the World Trade Organization (WTO)
- provides protection against certain acts of unfair competition and does not provide a unified filing procedure.
- Has a 12-month time limit for filing a patent application in the countries of interest



# Patents

## Application | Filing steps for the PCT at the Ministry of Commerce and Industry

### • Procedure

- To seek protection in Qatar, the applicant should apply to file a patent at the Ministry of Commerce and Industry Intellectual Property Department either in person or on-line.
- If in person:
  - ☐ Filling out a form with two paper copies and one electronic copy describing the invention;
  - ☐ Fill out the names of the inventors and Copy of passport or ID;
  - ☐ POA for non residents;
  - ☐ CR in the event of a company (agreement of assignment of invention from the employee to the employer, if deemed necessary by the employer);
  - ☐ Priorities (if any);
  - ☐ Attach the required documentation.
- If on line:
  - ☐ Log on to <https://services.moci.gov.qa/landing/>
  - ☐ Choose to file the application under the PCT;
  - ☐ Complete the application form;
  - ☐ Fill out the names of the inventors, invention, priorities (if applicable), and agent data (if applicable);
  - ☐ Attach the required documentation.
- If the applicant is not resident of Qatar, an agent shall be appointed.

#### Fees for Patent Services

Service	Individuals		Companies, institutions, and research bodies		Unit
	Before Change	After Change	Before Change	After Change	
Request for a technical search before submitting the application.	500 QAR	200 QAR	2,000 QAR	400 QAR	For each application
Application for patent registration and technical examination.	3,500 QAR	2,500 QAR	700 QAR	5,000 QAR	For each application
Application for patent grant and publication.	1,200 QAR	800 QAR	2,400 QAR	1,600 QAR	For each application
Application for registration of complaint	2,000 QAR	500 QAR	4,000 QAR	1000 QAR	For each application

• **Requesting Temporary Patent Protection Certificate:** Individuals and companies can submit a request to the Intellectual Property Rights Protection Department at the Ministry of Commerce and Industry to issue a temporary protection certificate for an invention. This service helps protect the invention before submitting a patent registration application to the administration, so that the inventor does not lose the novelty condition when Submit his original application to the Department within a period not exceeding six months from the date of displaying the invention at exhibitions. This is done by submitting an official letter to the Intellectual Property Rights Protection Department requesting the granting of a certificate for the inventor's participation in exhibitions before registering his invention ([click here](#)).



Tips



## Application | Filing steps for the PCT at the Ministry of Commerce and Industry (Cont'd)

- Procedure

- To seek protection at an international level, the applicant could do the following:
- Obtain a priority date via the e-PCT portal. Qatar is considered to be a receiving office and can assist with setting up an e-PCT account that allows an applicant to apply for the PCT international phase. It should be noted that the receiving office would only organize and set up the account. Please note also that e-PCT filing only provides for a priority date and it is not equal to applying for a patent.
- Submit the international application as per the PCT procedure and request an international search report and opinion to identify existing patents applications under the PCT.
- Enter the national phase by submitting applications with the individual patent offices in the countries where he/she seeks protection.
- Fees: Please refer to the following link for the local phase related fees <http://www.wipo.int/pct/guide/en/gdvol2/annexes/qa.pdf>



## Application | Filing steps for the Paris Convention at the Ministry of Commerce and Industry

- Procedure

- To seek protection in Qatar, the applicant should apply to file a patent at the Ministry of Commerce and Industry Intellectual Property Department either in person or on-line.
  - If in person:
    - ☐ Filling out a form with two paper copies and one electronic copy describing the invention;
    - ☐ Fill out the names of the inventors and Copy of passport or ID;
    - ☐ POA for non residents;
    - ☐ CR in the event of a company (agreement of assignment of invention from the employee to the employer, if deemed necessary by the employer);
    - ☐ Priorities (if any);
    - ☐ Attach the required documentation.
  - If on line:
    - ☐ Log on to <https://services.mec.gov.qa/landing/> <https://services.moci.gov.qa>
    - ☐ Choose to file the application under the Paris Convention for the Protection of Industrial Property;
    - ☐ Complete the application form;
    - ☐ Fill out the names of the inventors, invention, priorities (if applicable), and agent data (if applicable);
    - ☐ Attach the required documentation.
  - If the applicant is not resident of Qatar, an agent shall be appointed.
  - To seek protection at an international level, the applicant submits applications with the individual patent offices in the countries where he/she seeks protection. The date of priority in this case will be determined based on the date of first application.
- **Fees:** Please refer to the following link for the patent related fees <http://www.almeezan.qa/ClarificationsNoteDetails.aspx?id=12931&language=ar> and to the following link for the patent annual fees <http://www.almeezan.qa/ClarificationsNoteDetails.aspx?id=12932&language=ar>





## Application | Filing steps for the GCC Patent Office

- Procedure
  - The applicant should follow the below requirements in submitting an application to the Patent Office in Riyadh, Saudi Arabia:
  - Log on to [https://www.gccpo.org/FilingSys\\_1/Login](https://www.gccpo.org/FilingSys_1/Login)
  - The request should include characteristics of the invention, and all other relevant enclosures. Requests and all enclosures should be in Arabic.
  - Enclosed legal and technical documents must be audited. If this is not the case, the applicant is requested to do the necessary within 3 months.
  - The title of the invention should be in conformity with the terms specified in the terms of filling out the applications, and should not differ from the characteristics of the invention specified.
  - All submitted documentation should be original, or copies authenticated by the proper authorities.
- **Fees:** A deposit payment of SAR 1,500 for individuals; or SAR 3,000 for businesses should be made upon application by a cheque issued to the order of GCC Patent Office from a bank in one of the GCC countries, or by a bank transfer, or a deposit in the bank account of the office. For further details please refer to the following link <http://www.gccpo.org/CustomersService/FeesPricesEn.aspx>



## 2. Examination

- Procedure

- Once the application is submitted, the formal examination process starts.
- All patents as well as their technical and legal documents are examined. Examinations may be done more than once with the possibility that the application can be returned after providing justification. The patent examiner is entitled to accept, amend or reject the application. Accordingly, fees for this stage varies and there is no specific time frame.
- Once the examination process is concluded, if the application request is approved, the applicant must pay the registration fees.

- **Fees:** fees for this stage varies.

- **Processing time:** there is no specific time frame



## 3. Publication

- Procedure

- MOCI - Once accepted, the Ministry of Commerce and Industry shall request payment of publication fees to publish the patent in the Patent Gazette for Paris convention patent applications as well as PCT national phase applications.
- GCC patent office - GCC applications are published in Patent Gazette at the GCC website, accessed at <http://www.gccpo.org/>

- Fees

- MEC - students must pay QAR 50, while individuals must pay QAR 200. Educational and research institutions, as well as companies and organizations, must pay QAR 400.
- GCC patent office - After paying the publishing fees, individuals must pay QAR 2,500 while companies pay QAR 5,000 at this stage.
- Processing time: Publication normally takes place after 12-24 months from the filing date if all the requirements are met.

- Challenging Period

- MEC - Interested parties may file an objection to the Ministry of Commerce and Industry within a period of 60 days as from the date of publication in the Patent Official Gazette.
- GCC patent office - Interested parties may file an objection within 3 months of publication.



## What are the related financial rights ?

- **Article 13 of the Patent Law** states that the rights to a patent (including the right of exploitation for financial gain or otherwise), may be assigned to others and shall not be enforceable unless registered with the Patent office, accordingly a patent may be sold or licensed to another enterprise as a source of income for such SMEs. It is always recommended to seek expert legal advice before negotiating an agreement, as per the below procedure.
- **Procedure**
  - The rights to a patent may be assigned to others by:
    - ☐ Choosing whether to sell, assign or to license the patent.
    - ☐ Consulting a lawyer for legal advice on the agreement to reflect what was chosen in the previous step. Agreement in question would be a commercial contract governed by the Civil Code.
    - ☐ Registering the agreement with the relevant patent office (in Qatar or abroad).



# Doing Business Procedures by Business Lifecycle



- 2.1. TYPES OF COMPANIES IN QATAR
- 2.2. TYPES OF BUSINESS STRUCTURES
- 2.3. REGISTERING A BUSINESS
- 2.4. FOREIGN INVESTORS
- 2.5. PROTECTING COMPANY INTELLECTUAL PROPERTY



**Main Table of Content**

Which question / step are you interested in?



Click on the page of the question / step you are interested in to be directed to the relevant procedure(s).

#	Question	Page
1	Which type of business structure suits you best?	33
2	What are the business structures relevant to an SME?	35
3	How to register your business in the sector you want to do business in?	52
4	What's the general rule for foreign investors?	169
5	How to protect your idea once the company has been established	182



# Types of Business Structure

## What type of business structure suits you best?

Business can be conducted under two different structures, an Establishment and a company. Below is a summary of the key features of an establishment and a company. Have a look to understand which business structure is most suitable for you.

### What is an Establishment?

- An establishment is a project or part of a project that engages in one or more economic activities and is managed under a single administration. The owner of the project may be an individual, organization or government entity. Additionally, the establishment must have a fixed physical site or constant presence.
- An Establishment can only be registered by Qataris or GCC nationals resident in Qatar.
- The Owners of an Establishment, if such Establishment is not embedded within a corporate form, is personally liable for all the debt of the business since the Establishment does not have an independent legal personality. In consequence, the owner of the Establishment liability is not limited to the amount allocated to its business but is also responsible for the remaining elements of his financial liability for the debt incurred by him and his business. If this is of particular concern, you may wish to consider starting a business through a company structure as some of these structures allow you to limit your liability.

Establishment



Company

### What is a Company?

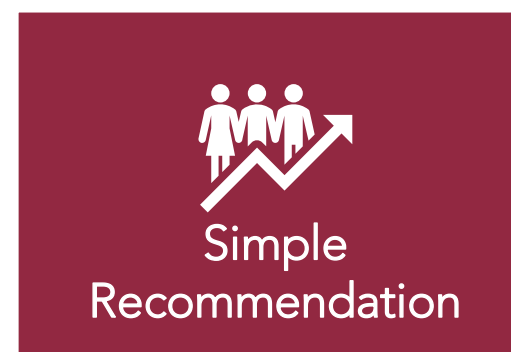
- A company is a legal entity that exists independently of the legal personality of its directors and shareholders. The legal entity is established by a written contract between its partners referred to as the memorandum of incorporation.
- It is treated as a separate legal identity from the identity of its partners, often referred to as a legal person and has its own name. Each partner or shareholder contributes a sum of money or assets or provide specific services (capable of being valued) to the company as the time of incorporation. This contribution is known as the share capital of the company.
- The liability of the shareholders depends on the type of company incorporated.
- Which are the types of companies deemed valid in Qatar? [Click here](#) to be directed to page 34.



# Types of Companies

Which are the types of companies in Qatar?

Accepted types of companies allowed to operate in Qatar include:



In addition to the above, companies can also be represented in the form of representation offices, Branch of A Foreign Company (that involved in government contracts)



# Establishing your business

## What are the business structures relevant to an SME?

The below are the business structures relevant to an SME with the LLC being the most used one. Click on each type of business structure to understand which is the most suitable for you.

### Limited Liability Companies (LLC)\*



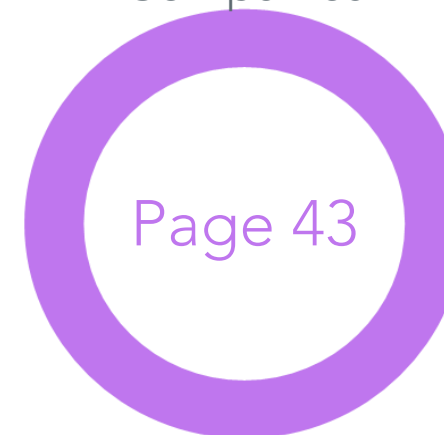
Provides liability protection for its owners while offering flexibility in management and tax treatment.

### Single Person Company



Owned and operated by a single individual, who assumes all the risks and rewards of the business.

### Partnership Companies



Formed by two or more individuals who share profits, losses, and management responsibilities based on a partnership agreement.



- For SMEs, it is generally recommended to adopt the LLC (Limited Liability Company) structure for its flexibility and liability protection



# Establishing your business

## What are the Law provisions?

**Relevant Law:** Commercial Companies Law No 11 of 2015 and Law No. (8) of 2021 amending some provisions of the Commercial Companies Law issued by Law No. (11) of 2015

Every company regardless of its type shall adhere to the following provisions

Qatari national	Articles of association	Shareholders liability	Profit & loss	Imaginary profits
Any company registered in Qatar will be of Qatari nationality and its headquarters must be in Qatar.	The Company's memorandum and any amendments to the same shall be written in Arabic. It shall be permissible for a Company's memorandum, or any amendment thereof, to be accompanied by a translation in any other foreign language and, in case of difference between the two versions, the Arabic text shall prevail.	Each shareholder shall be considered a debtor to the company for the share to which he has committed. If he defaults in its delivery on the due date he shall be responsible to compensate the Company for any damages resulting from such default.	<p>The Company's memorandum may not include any provision that deprives a Shareholder from profit or exempting him from loss, Such provision will be null and void.</p> <p>However, it is permissible to provide for the exemption of the partner whose share is his work from participating in the loss.</p>	<p>Fictitious profits shall not be distributed among partners, or otherwise the company's creditors may claim from every partner recompense of the amounts he receives even if he acts in good faith.</p> <p>The partner shall not recompense the real profits he receives in a given year even if the company incurs losses in the next year (s).</p>



# Establishing your business | LLC

## What is it?

- **Definition:** Shareholder's liability is limited to the extent of the shareholders.
- **What are the Law provisions?** [Click here](#) to be directed to page 38.
- **Minimum Share capital requirement:** No minimum share capital requirement. The Shareholders decide in the Memorandum of Incorporation.
- **Minimum ownership %:**
  - Non-Qatari Investor may invest in all economic sectors even with a capital up to 100% in accordance with the Executive Regulation. [Click here](#) to be directed to the relevant rules and procedures for foreign investors at page 169.
- **Number of Shareholders:** Minimum 1 and maximum 50.
- **Why an LLC?** [Click here](#) to be directed to the advantages and disadvantages of a LLC at page 40.



# Establishing your business | LLC

## What are the specific provisions?



Company Establishment	Company Management	Annual General Meeting
<ul style="list-style-type: none"> <li>The company should be established under a contract signed by all SHAREHOLDERS, referred to as Memorandum of Incorporation.</li> <li>The cash shares need to be deposited in one of the approved banks of the state and the bank will not release them until they are provided evidence of the issuance of commercial registration.</li> <li>For IN-KIND shares, the company contract should mention this along with its value and price agreed by the other partners.</li> <li>The company contract (Memorandum of Incorporation) cannot be changed neither can the company capital be increased or decreased except by a decision issued by the majority partners (3/4 of capital unless otherwise stated in the company contract).</li> </ul>	<ul style="list-style-type: none"> <li>The managers have the full authority to manage the company unless otherwise states in the contract.</li> <li>Without the stated consent of the General Assembly the managers are not allowed to undertake the management in other competing companies or for themselves.</li> <li>If the number of partners exceed 20, the company contract should appoint an Audit committee of at least 3 partners who may inspect ledgers and documents of the company and may also demand from the managers reports about their management. The council will monitor the balance sheet, yearly report and distribution of profits. It will submit its report to the general assembly 15 days prior to its meeting.</li> </ul>	<p>The company will have a general assembly (GA) consisting of all partners who must meet at least once a year and within four months from the end of the fiscal year. The GA meeting agenda will include the following:</p> <ul style="list-style-type: none"> <li>Discuss and approve the statement of financial position and profit and loss accounts and distribution of profits (dividends).</li> <li>Discuss the report of the directors for the Company's activities and financial position during the year and the auditor's report.</li> <li>Appointment of managers, directors, account controllers, auditors and determine their wages.</li> <li>Other matters falling within their responsibilities/the partners agreement.</li> <li>Any decision that requires at least ½ of the voting rights unless the MOA stipulates otherwise. If no quorum during the first meeting, the majority of the votes of those present will represent the quorum for voting.</li> <li>increasing or reducing the share capital requires the approval of ¾ of the shareholders unless the MOU states a higher %.</li> </ul>

# Establishing your business | LLC

## What are the specific provisions?

General Provisions	Partner's Register	Losses and Reserves
<ul style="list-style-type: none"> <li>Articles of association and any changes to it should be in Arabic.</li> <li>If the company is under liquidation this should be explicit in any papers issued.</li> <li>The company is not allowed to do business of banks or insurance or investment of monies for others in its own name or as an agent.</li> <li>It is not entitled to issue shares or transferable bonds.</li> <li>Companies are required to prepare the final accounts (balance sheet, and P&amp;L) and report on Company's operations, suggestions for profit distribution within 2 months after the reporting date and file it along with the auditor report with the Ministry of Economy and Commerce within one month preparation of the document.</li> </ul>	<ul style="list-style-type: none"> <li>The company will keep a special register, at its head office for the partners, to include the following: <ul style="list-style-type: none"> <li>Names of the SHAREHOLDERS, their places of residence, nationalities and professions.</li> <li>Number and value of shares owned by each SHAREHOLDER.</li> <li>The assignments taken place of the shares along with the date of the same transactions, reasons of transferring the ownership, name of the assigner and assignee as well as their signatures.</li> <li>Total number of shares owned by the SHAREHOLDER, after the assignment.</li> <li>The company managers are collectively responsible for the register and its accuracy.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>If the loss of an LLC exceed 50% of the share capital, the management has to call for a SHAREHOLDERS,' meeting and the SHAREHOLDERS, should resolve to either dissolve the Company or increase its share capital.</li> <li>If managers fail to call for a SHAREHOLDERS ,meeting, or if this resolution is not passed, then the managers or partners according to the situation will become jointly and severally responsible for the Company's commitments.</li> <li>Companies allocate 10% from their net profit for the year to legal reserve. Legal reserve allocation can stop once the legal reserve has reached 50% of the company capital.</li> <li>This reserve can be used to cover the losses of the company or to increase its capital through a General Assembly meeting of THE SHAREHOLDERS.</li> </ul>



# Establishing your business | LLC



## Advantages and Disadvantages of an LLC

### Advantages

- Provides for Limited Liability, which means that the shareholders in this company can only lose the amount invested in the company (no personal liability).
- Shareholders can divide profits in a way that is not proportional to their investment in the company.
- Relatively low minimum capital requirement, which makes it easier for entrepreneurs to start a business with limited resources in Qatar.
- Flexible management structure, there is no requirement for Board of Directors.

### Disadvantages

- Cannot issue and sell stock certificates/shares in order to raise funds.
- As opposed to the other structures typically used by SMEs in Qatar, the LLC involves detailed legal and procedural requirements.





# Establishing your business | Single Person Company

## What is it?

- **Definition:** it's a company whose assets are owned by one natural or moral person
- **Liability of Shareholder :** The single person company gives limited liability to the sole owner of the company.
- **What are the Law provisions?** [Click here](#) to be directed to page 38.
- **Minimum Share capital requirement:** None.
- **Minimum ownership %:**
- ✓ Only Qatari and GCC investors can establish this type of company, and a person is not allowed to establish more than Single Person Company.
- ✓ **Number of Shareholders:** Limited to 1.



# Establishing your business | Sole Establishment



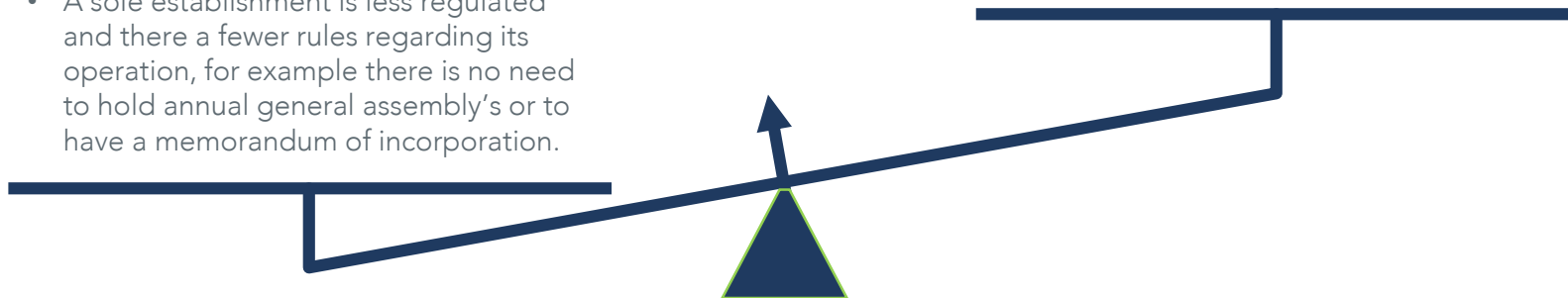
## Advantages and Disadvantages of a Sole Establishment

### Advantages

- Owners of a sole establishment have full control over the business, including how the company uses its proceeds.
- The owner has autonomy in making every decision regarding how to operate the company, and use the company's resources.
- A sole establishment is less regulated and there are fewer rules regarding its operation, for example there is no need to hold annual general assembly's or to have a memorandum of incorporation.

### Disadvantages

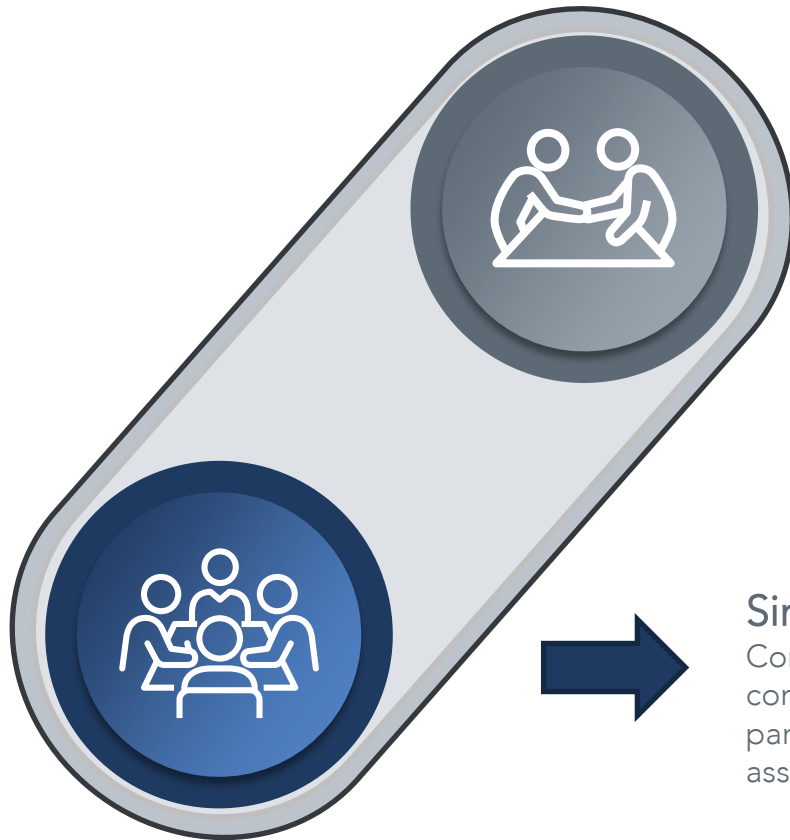
- Owners have unlimited liability for business debts, lawsuits and other business-related obligations. This means the owners of a sole establishment are held personally liable for all debts incurred while operating the business.
- If the assets of a sole proprietorship are not enough to meet the company's debts, creditors may go after a sole proprietor's personal assets to satisfy the obligation.
- It may be difficult to raise capital.



# Establishing your business | Partnership

Which are the types of partnership arrangements relevant to an SME?

There are a number of different commercial partnership arrangements that exist. Click on each type of partnership to understand which is the most suitable for you.



## Joint Liability Company – Page 44

It comprises two or more partners who are jointly liable in all their own monies responsible for the liabilities of the company. Each partner possesses the power to conduct commercial business under the name of the company

## Simple Recommendation Company – Page 49

Comprise two categories of partners (a) the limited partners who are only liable of the liabilities incurred by the company to the of the capital they provide to the company. They have no management authority and (b) joint partners, who manage the company and are jointly liable for all the liabilities of the company in their personal assets

# Establishing your business | Partnership

## Joint Liability Company | What is it?

- **Definition:** It means the company consists of two or more Legal Persons, who are jointly responsible in their properties for the liabilities of the company.
- **What are the related law provisions?** [Click here](#) to be directed to page 45.
- **Minimum share capital requirement:** No minimum share capital requirement. The partners decide in the Memorandum of Association.
- **Minimum ownership %:**
  - Non-Qatari Investor may invest in all economic sectors even with a capital up to 100% in accordance with the Executive Regulation. [Click here](#) to be directed to the relevant rules and procedures for foreign investors at page 169.
- **Number of Partners:** Minimum 2 partners.
- **Why a Joint Liability Company?** [Click here](#) to be directed to the advantages and disadvantages of a Joint Liability Company on page 48.



# Establishing your business | Partnership

## Joint Liability Company | What are the specific provisions?



Partners related requirements	Shares related requirements
<ul style="list-style-type: none"> <li>The partner will possess the capacity of trader. He shall be deemed as conducting commercial business under the name of the Company. The bankruptcy of the Company shall lead to the bankruptcy of all partners.</li> <li>The partner is not allowed, without the approval of the partners, to practice on his own account or on account of others any activity of the Company or to be partner in a competing company. This applies to joint liability company, Simple Recommendation company, partnership limited by shares, limited liability company or private shareholding company.</li> <li>If any of the partners violates the above, the Company is entitled to claim compensation from him and to consider the operations done on his account have been done on account of the Company.</li> <li>If any partner joins the Company he shall be responsible collectively with other partners in all his properties for the liabilities existing before and after his joining with the Company. Any agreement among the partners in contrary will not be valid toward others.</li> <li>If any partner withdraws from the Company, he shall not be responsible for the liabilities arise after the declaration of his withdrawal.</li> <li>Where any of the partners transfers his share in the company, he shall not be discharged from the liabilities of the Company to its creditors unless the remaining partners approve the transfer.</li> </ul>	<ul style="list-style-type: none"> <li>The shares of the partners in the Joint Liability company cannot be negotiable securities.</li> <li>The ownership of shares in a joint liability company may not be transferred except with the consent of all partners and in compliance with all the conditions stipulated in the company's articles of association. In the case of transfer, an amendment must be made to the articles of association and the transfer of ownership must be announced in accordance with Law No. (11) of 2015.</li> <li>Any agreement purporting to permit an unconditional transfer of shares shall be void.</li> <li>The losses, profits and shares of each partner will be fixed at the end of the fiscal year of the Company as per the balance sheet and loss and profit accounts.</li> <li>Each partner shall be considered a creditor of the company to the extent of his share in the profits once this profit is determined and booked into the financials of the company.</li> <li>A shortfall in the capital of the company due to a loss shall be reimbursed from the profits of succeeding years unless otherwise agreed. In all other cases a partner is not obliged to reimburse the shortfall caused by losses from his share of capital unless with his consent.</li> </ul>

# Establishing your business | Partnership

## Joint Liability Company | What are the specific provisions?



Creditors related requirements	Decision-making requirements
<ul style="list-style-type: none"> <li>• Creditors of the company have the right to make claim on the company's money and are also entitled to make claim upon any partner's personal assets.</li> <li>• All partners of the company are jointly liable to the creditors of the company.</li> <li>• Execution against a property of a partner as a consequence of the liabilities of the company is not allowed until after having obtained a final judgment against the company, the company has been given notice of the judgment and has failed to satisfy the judgment within the required time.</li> <li>• A judgment given against the company shall be construed as binding against a partner.</li> <li>• Should any of the partners settle any liability of the company, such partner shall be entitled to claim the settled amount from the company; and he shall also be entitled to claim as against the other partners each according to his share of the debt.</li> <li>• Should any of the partners be bankrupt, the partner who settled the debt and the rest of the solvent partners shall bear the consequences of the bankruptcy, each accordingly to the amount of his share.</li> </ul>	<ul style="list-style-type: none"> <li>• The Company's Articles of Association and any amendment thereto shall be registered with the Register of the Commercial Registry.</li> <li>• A summary of the Company Articles of Association and any amendments thereto shall be published on behalf of the Company in any local daily newspapers published in Arabic.</li> <li>• Claims against third parties regarding the existence of the Company shall not be valid until registration and publication procedures have been completed. A failure in fulfilment of these requirements shall result in a rejection of any claim instigated by the Company against third parties.</li> <li>• Nevertheless, third parties are entitled to rely upon the existence of the Company even if registration and publication procedures have not been completed.</li> </ul>

## Joint Liability Company | What are the specific provisions?

### Applicable provisions when managers are also partners

- Management of the company shall be an entitlement of all partners unless management is assigned under the Company's Articles of Association or a separate contract to one or more partners or to one or more persons other than the partners.
- Where a manager is a partner and so appointed pursuant to the Company's Articles of Association, he cannot be dismissed except with unanimous consent of the partners or by a court order made upon the request of a majority of partners. A dismissal of a manager by either of these two means shall result in dissolution of the company unless the Company's Articles of Association provides otherwise.
- Where a manager is a partner and appointed by a contract independent from the Company's Articles of Association or where he is not a partner, whether appointed by the Company's Articles of Association or in an independent contract, he may be dismissed by way of decision of a majority of the partners. Such dismissal shall not result in dissolution of the company.
- Where a manager is a partner and appointed pursuant to the Company's Articles of Association, he shall not be allowed to retire from management for unacceptable reasons, failing which he shall be responsible to provide compensation. His retirement will result in dissolution of the Company, unless the Company's Articles of Association provides otherwise.





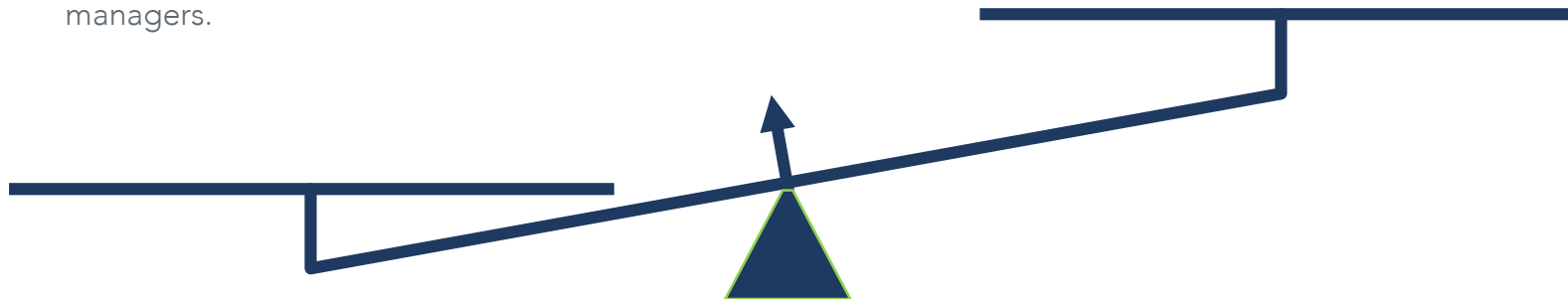
## Advantages and Disadvantages of Joint Liability Company

### Advantages

- This type of company could be adequate for a small business between family members or close relatives.
- The partners have more control over the management of the company if the partners are themselves the managers.

### Disadvantages

- The liability of the partners will extend to all their assets and not only to their contribution to the company.





# Establishing your business | Partnership

## Simple Recommendation Company| What is it?

- **Definition:** Comprise two categories of partners (a) the limited partners who are only liable of the liabilities incurred by the company to the extent of the capital they have provided to the company. They have no management authority and are considered silent partners and (b) joint partners, who manage the company and are jointly liable for all the liabilities of the company in their personal assets.
- **What are the related law requirements?** [Click here](#) to be directed to page 50.
- **Minimum share capital requirement:** No minimum share capital requirement. The partners decide in the Memorandum of Association.
- **Minimum ownership %:**
  - Non-Qatari Investor may invest in all economic sectors even with a capital up to 100% in accordance with the Executive Regulation. [Click here](#) to be directed to the relevant rules and procedures for foreign investors at page 169.
- **Number of Partners:** Minimum 2 partners.
- **Why a Simple Recommendation Company?** [Click here](#) to be directed to page 51.



# Establishing your business | Partnership

## Simple Recommendation Company| What are the specific provisions?



### Specific requirements

- With the exception of the provisions detailed below, the Simple Recommendation Company shall be subject to the rules prescribed for the joint liability company (Click [here](#) to be directed to the relevant section).
- Simple Recommendation Company consists of two categories of partners, namely: (1) Joint partners who manage the company and are responsible jointly for its liabilities in their own funds, (2) Silent partners who contribute in the capital of the company without being responsible for the liabilities of the company except to the extent of the money they pay or pledge to pay to the partnership.
- All the joint partners shall be Legal Persons.
- The silent partner shall not interfere in the company's management, even by a letter of delegation; otherwise, he shall be jointly liable for the obligations arising from his management. He may be liable for all or some of the company's obligations depending on the seriousness and frequency of such actions, and depending on the trust held in him by third parties by virtue of such actions. However, supervision of the acts of the company's managers; the counsel given to them; and the authority granted to them to act beyond the scope of their powers shall not be deemed interference.
- The silent partner may request a copy of the balance sheet, and the profits and loss account; and examine their integrity. In this cause, he may view the company's books and documents himself or by his proxy from among the partners or others, provided such act shall not cause damage to the company.
- The decisions of the Simple Recommendation Company shall be issued by the consensus of the joint partners, unless otherwise stated in the company's memorandum.
- Decisions related to amending the company's Articles of Association shall only be valid when issued by the consensus of the joint and silent partners.



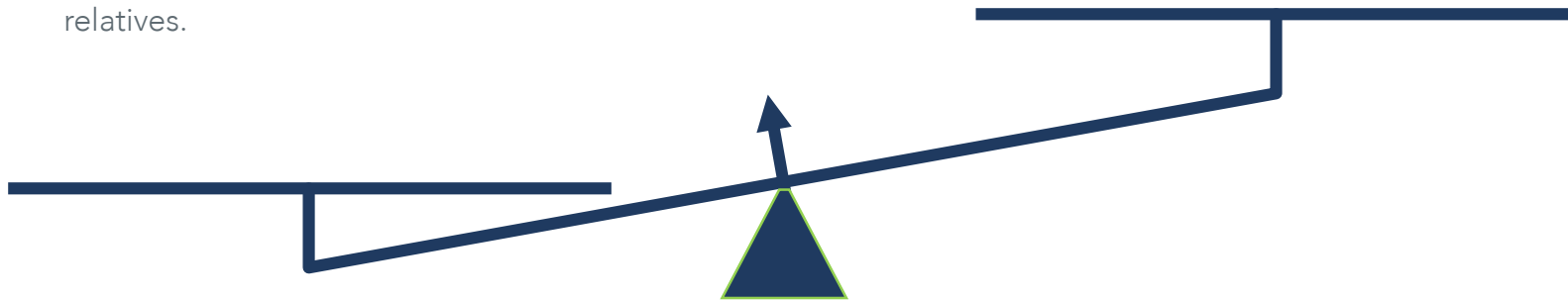
## Advantages and Disadvantages of a Simple Recommendation Company

### Advantages

- Silent partners may be exempt from liability for debts beyond their contribution to the capital of the company.
- This type of company could be adequate for a small business between family members or close relatives.

### Disadvantages

- The liability of the joint partners will extend to all their assets and not only to their contribution to the company.



# Registering your business

## How to register your business in the sector you want to do business in?

General steps to register the business has been highlighted from the next page. However, there are sector specific requirements which need to be fulfilled for registering your business which have been highlighted for few sectors below.

Click on the sector you are interested in to be directed to the related procedure and a summary of the relevant law provisions to establish either your company or sole establishment.



Sectors other than those listed Below (General procedure) – Page 53

Education (private schools and nurseries)  
– Page 63

Food and beverage (restaurants and  
catering activities) – Page 102

Technology (computer programming  
and information services activities) – Page  
115

Healthcare (hospitals, medical and  
dental practices activities, and pharmacies)  
– Page 86

Tourism (Hotels, hotel apartments, tour  
operators, and travel agencies) - Page  
127

Manufacturing – Page 148

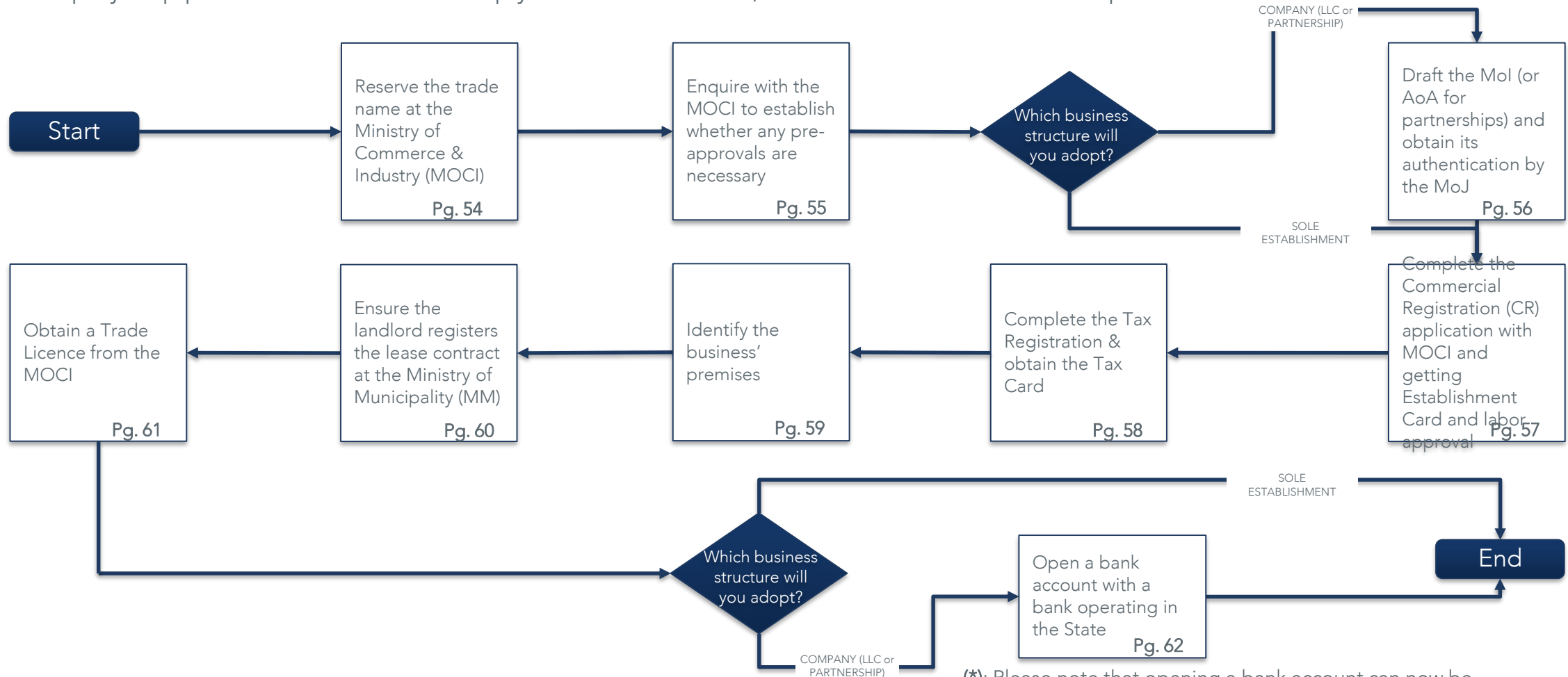


- In registering a business, be sure to maintain consistent, accurate documentations throughout and after the process, (Articles of Association, Commercial Registration, Trade License, etc.)
- Articles of Associations (AoA) should be updated as per changes in the Company Registration (CR). If there is a mismatch in AoA and CR, then there might be issues in getting loans or disputes in sharing of profits etc.

# Registering your business | General

## How to establish your business ?

Step by step procedure. Click on the step you are interested in, to be directed to the relevant procedure.



(\*): Please note that opening a bank account can now be done directly after obtaining the commercial register.



# Registering your business | General

## Trade name reservation

### Why is this required ?

This is to ensure that the name that you have chosen is not already being used by a different company. It is also to ensure that other companies do not use the same name during the process of submitting the application for incorporation and the drafting of the memorandum of incorporation.

### • Procedure

- Choose a new trade name and reserve it at the Registration and Commercial Licenses Department of the Ministry of Commerce and Industry (MOCI). The name for the new business must be unique and not already registered as a trade mark at the MOCI. The name should not contain the name of a country and must contain an indication of the type of activity and the company structure (e.g. "Trading Co.", "Cement Co." LLC, LLP, LP etc.).
- To verify that the new trade name is a distinctive name, you must review the terms & regulations for choosing a trade name on the Single Window website ([Click here](#)) or physically visit the Registration and Commercial Licences Department of the MOCI and search for the specific company trade name.

- **Fees:** The fees for the name reservation for a period of 6 months is QAR 1,000 Or without any fees if the business was established directly.
- **Processing time:** The name is provided on the spot, after which the applicant is given 3 days to complete the remaining paperwork.



Tips

- For more instructions and tips on choosing a trade name, please visit the Ministry of Commerce and Industry website (the Single Window) [click here](#)
- The Single Window Portal (Ministry of Commerce and Industry) provides an option to search for trade names to facilitate choosing trade name ([click here](#))



# Registering your business | General

## Approval of concerned authorities

### Why is this required ?

This step is important to ensure that the project owner obtains all the relevant approvals, if any, prior to incorporating the new company.

#### • Procedure:

- Depending on the nature of the business and activities of the new company, an inquiry can be made at the Ministry of Commerce and Industry that will inform the project owner if any pre-approvals are necessary and which authority will be responsible for granting the pre-approval.
- Mandatory Pre-Approval : where a pre-approval is required the project owner must obtain the approval of the relevant authorities depending on the nature of the activities which the project owner wants to add to the commercial register of the new company.
- For example, publishing and media activities (including advertising) requires obtaining licenses from the Ministry of Youth, Culture and Sports. Licences are also required to import and export certain items (such as books).

- **Fees:** : It depends on the concerned authority / required approval.
- **Processing time:** : It depends on the concerned authority / required approval. It could vary from 2 days to 2 months



## Memorandum of incorporation (Mol) & Articles of Association (AoA)

### Why is this required ?

The Mol is a public document which sets out the rights, obligations and responsibilities of Shareholders and Directors of the company  
The Articles of Association (AoA) is a document that specifies the regulations of a company's operations and defines the company's purpose.

#### • Procedure & Requirements

- The project owner prints the Mol/AoA on Ministry Letterhead, stamps and signs it by the MOCI.
  - The project owner obtains authentication of the Mol/AoA by the Ministry of Justice by answering a few questions about the project and presenting the following documents at the Authentication Department:
    - ❑ The ID of the person requesting the authentication, and
    - ❑ The power of attorney, if the authentication is requested by a person appointed by a partner by virtue of a power of attorney. If the power of attorney is issued in a foreign country, it needs to be attested by (i) the Ministry of Foreign Affairs of the issuing country; (ii) the Qatar's embassy in the issuing country or the foreign country's embassy in Qatar; and (iii) the Ministry of Foreign Affairs of Qatar. Please note that depending on the requirements of the issuing country, the project owner may need to get the power of attorney notarized by a notary public before proceeding with its attestation. If the power of attorney is written in a foreign language it needs also to be translated to Arabic.
- **Fees:** QAR 500 to attest Memorandum of incorporation, and the same to attest Articles of Association from ministry of Justice + QAR 50 for each signature
  - **Processing time:** 1 Day



Tips

- When there's a change in ownership structure, ensure that changes are reflected not only in the Commercial Registration (CR) but also in the Articles of Association (AOA) and Memorandum of Association.
- Consistency across all legal documents is vital to avoid potential legal disputes, especially in scenarios involving loans, profit-sharing, etc.





# Registering your business | General

## Commercial Registration

### Why is this required ?

The registration with the ministry of Commerce and Industry is an important step of the incorporation of a Company that will entail the issuance of the commercial registration of the company. It carries a unique number by which the company is registered in the commercial registrar. The Commercial Registration contains the most important information about a company like its name, share capital, shareholders, managers and activities. Recently, the issuance of the establishment Card and labor approval has been merged with the issuance of the commercial register.

### • Procedures & Requirements

- The project owner fills the commercial registration application on the website of the Ministry of Commerce and Industry (“Entry in the Commercial Registry”) with the following documents
    - ☐ The ID of the person who has signed the ministry form, this should be one of the partners or a person appointed by them by virtue of a power of attorney;
    - ☐ A copy of the trade name reservation;
    - ☐ The original authenticated and attested memorandum of incorporation/articles of association (not in case of a sole establishment);
    - ☐ Copies of the IDs of the persons who have signed the memorandum of incorporation/articles of association before the Ministry of Justice, this can either be the partners or their legal representatives (not in case of a sole establishment);
    - ☐ Copies of the IDs of the company managers (not in case of a sole establishment);
    - ☐ If one of the partners is a company, the valid commercial registration of the company will be required. If the partner is a foreign company the registration documents must be attested up to the Qatar embassy in the country of origin (not in case of a sole establishment);
    - ☐ If one of the partner is a foreign company, a resolution of the directors of the foreign company to establish a company in Qatar is required. This must be attested up to the Qatar embassy in the country of origin and by the ministry of foreign affairs once in Qatar (not in case of a sole establishment).
    - ✓ Along with the issuance of the commercial register, the establishment card is issued, which allows the company to sponsor its employees and includes the names of those authorized to sign on behalf of the company.
  - Notes: : in case of a sole establishment, consider opening a bank account for the establishment in order to separate the commercial proceeds from the personal ones.
- **Fees:** Cost of incorporation QR 500 (including one free activity)+ 300 activity fee (in case of adding another activity) + Qatar Chamber of Commerce fees(click here <https://www.qatarchamber.com/membership/> for specific Membership fees)
  - **Processing time:** 1Day



# Registering your business | General

## Tax card and tax registration

### Why is this required ?

The tax card allows the auditors of the company to open a company file at the General Tax Authority to which they submit the annual audited reports of the company (if the company is required to do so by law).

- **Procedure**

- The tax card is the document that registers the company with the General Tax Authority. It is now issued automatically with a company's commercial registration by the Ministry of Commerce and Industry and holds the same number as the company's commercial registration
- For self registration on the DHAREEBA portal, follow the instructions on the link below. ([Click here](#))

- **Fees:** N.A.

- **Processing time:** 1 Day



## Company premises

### Why is this required ?

Determining the company's premises is important for determining whether there are additional laws and approvals that apply to the company by region. Additionally, it is not possible to obtain a commercial license without specifying the company's premises.

- **Procedure**

- The project owner rents an office (premises) for the Company.
- The lease should be valid for one year at least and the size of the premises should not be less than 100 m2 unless the office is located in a business center in which case there is no minimum size.

- **Fees:** According to area and rent value.

- **Processing time:** 1 Day



## Registration of lease contract

### Why is this required ?

The registration of a lease is an obligation that is placed on the owner of the leased premises to ensure that the lease is recorded with the relevant authorities and to grant both the tenant and the owner the rights enumerated in the Lease Law in Qatar.

- Procedure

- The Ministry of Municipality provides a service for registering (amending/renewing/terminating) lease contracts on its website. To obtain the service ([click here](#))
- Applying for this service requires providing the following data and documents:
  - ☐ Copy of the contract in Arabic;
  - ☐ Title deed details;
  - ☐ Copy of the power of the attorney or an authorization to register the contract;
  - ☐ Original copy of the contract in case of sublease;
  - ☐ Kahramaa number.

- **Fees:** 0.5% of the annual rental value, not less than QAR 250 and not more than QAR 2,500.
- **Processing time:** 1 Day



# Registering your business | General

## Trade license

### Why is this required ?

This is a license issued by the Ministry of Commerce and Industry confirming that a company is licensed to operate from a specific business premises.

### • Procedure

- The project owner fills in the form to apply for a trade licence at the Ministry of Commerce and Industry (Registration and Commercial Licences Department) with the following documents:
  - ☐ Rental agreement declaration, a rent deposit receipt by the Rental Disputes Settlement Committee or the court, or evidence of a judicial dispute for which no final judgment has been issued - Real estate authorization declaration (in case of sublease), power of attorney to manage the property (notarized by the Ministry of Justice), or a written authorization signed by all landlords for those delegated to sign the rental agreement declaration on their behalf.
  - ☐ Building completion certificate;
  - ☐ Title deed (not required if the person signing the rental agreement declaration has the same name as the property owner on the building completion certificate);
  - ☐ Civil Defense certificate if the commercial activity or project area (250 sqm and above);
  - ☐ If a commercial license is issued in a commercial complex, the commercial complex's civil defense certificate is adequate, even if the activity or area requires it. However, while renewing a commercial license, a civil defense certificate in the name of the company whose license is being renewed is necessary;
  - ☐ Photos of the premises;
  - ☐ Photos of the exterior of the building;
  - ☐ Artwork(s) of the company's proposed signage. The main language of the signage must be classical Arabic and any additional language may be used along with the Arabic;
  - ☐ Photo of the building number;
  - ☐ If the site is classified as a kiosk, attach sketch of the site certified by the municipality.
  - ☐ Copy of the ID of the person who has signed the lease agreement on behalf of the Landlord;
  - ☐ Two ministry forms signed by the Owner (and the Landlord if the Landlord is not the Owner) and the Tenant;
  - ☐ Copies of the IDs of the persons signing the forms mentioned under the point above

• **Fees:** QAR 300 – 10,000 depending on the activities of the company.

• **Processing time:** One Day\*



Tips

To avoid unnecessary expenses, it is advisable to prioritize the basic business licenses for your business, rather than multiple business licenses, especially in the early stages of the company's operation.



# Registering your business | General

## Bank account

### Why is this required ?

Opening a corporate bank account for the company is vital as the company has its own legal personality separate from its shareholders. It is also a requirement under the commercial companies law that the shareholders deposit the share capital of the company in the company's bank account within 30 days of the issuance of its commercial registration.

### • Procedure

- Open a bank account for the company with a bank operating in the State. The bank account opening procedure differs from one bank to another. However, common required documents include:
  - ☐ Account opening form signed by the managers of the company;
  - ☐ A copy of commercial registration of the company;
  - ☐ A copy of the memorandum of incorporation (or articles of association for partnerships);
  - ☐ A copy of the trade licence;
  - ☐ A copy of the Establishment Card;
  - ☐ A minimum deposit in cash.
- Important notes: (i) Some banks may agree to open (but not activate) the bank account prior to the company obtaining the Trade Licence and Establishment Card; (ii) The managers who are bank signatories must have Qatari residence permits as per the central bank's regulations.

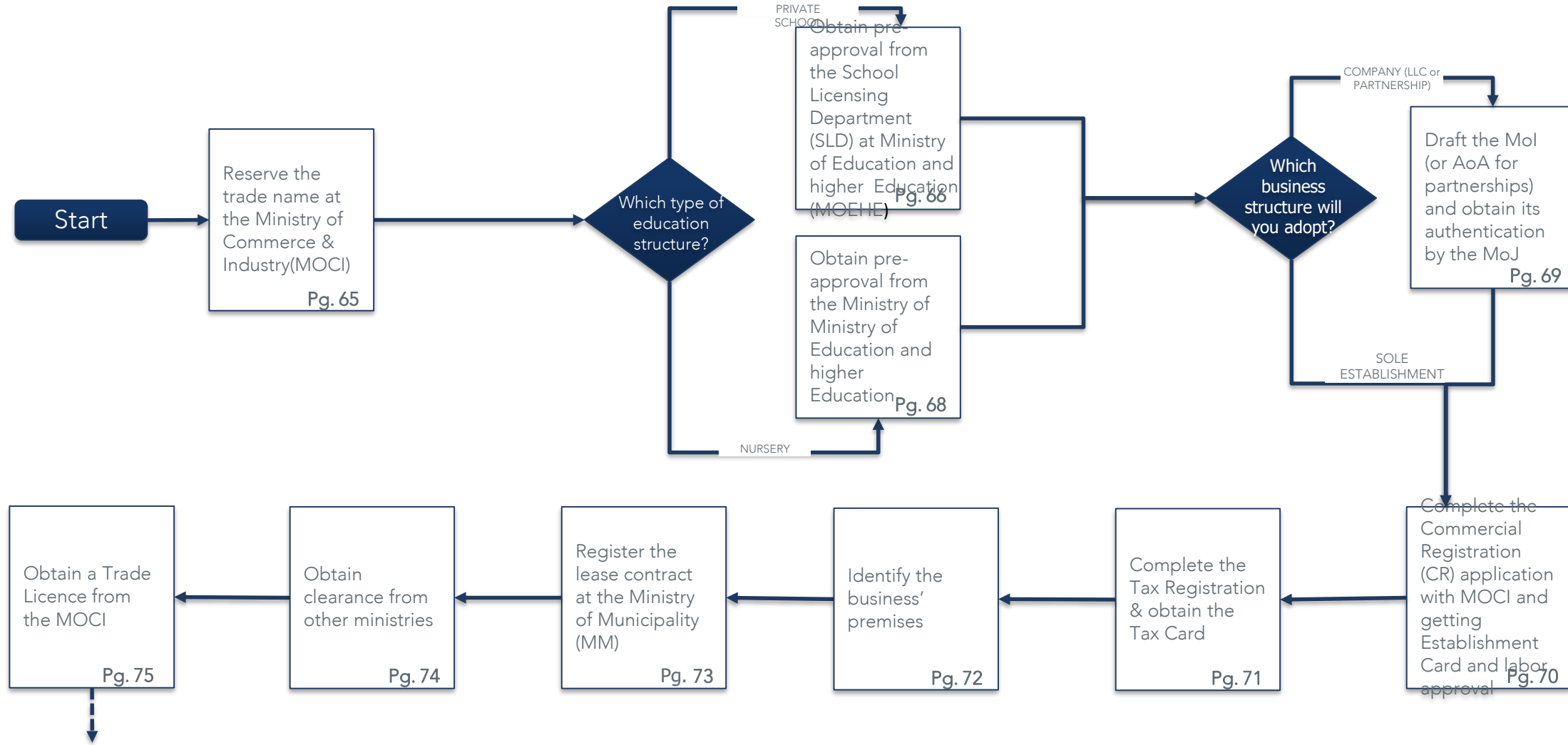
- **Fees:** the deposit amount varies from bank to bank.
- **Processing time:** 1 Day.



# Registering your business | Education

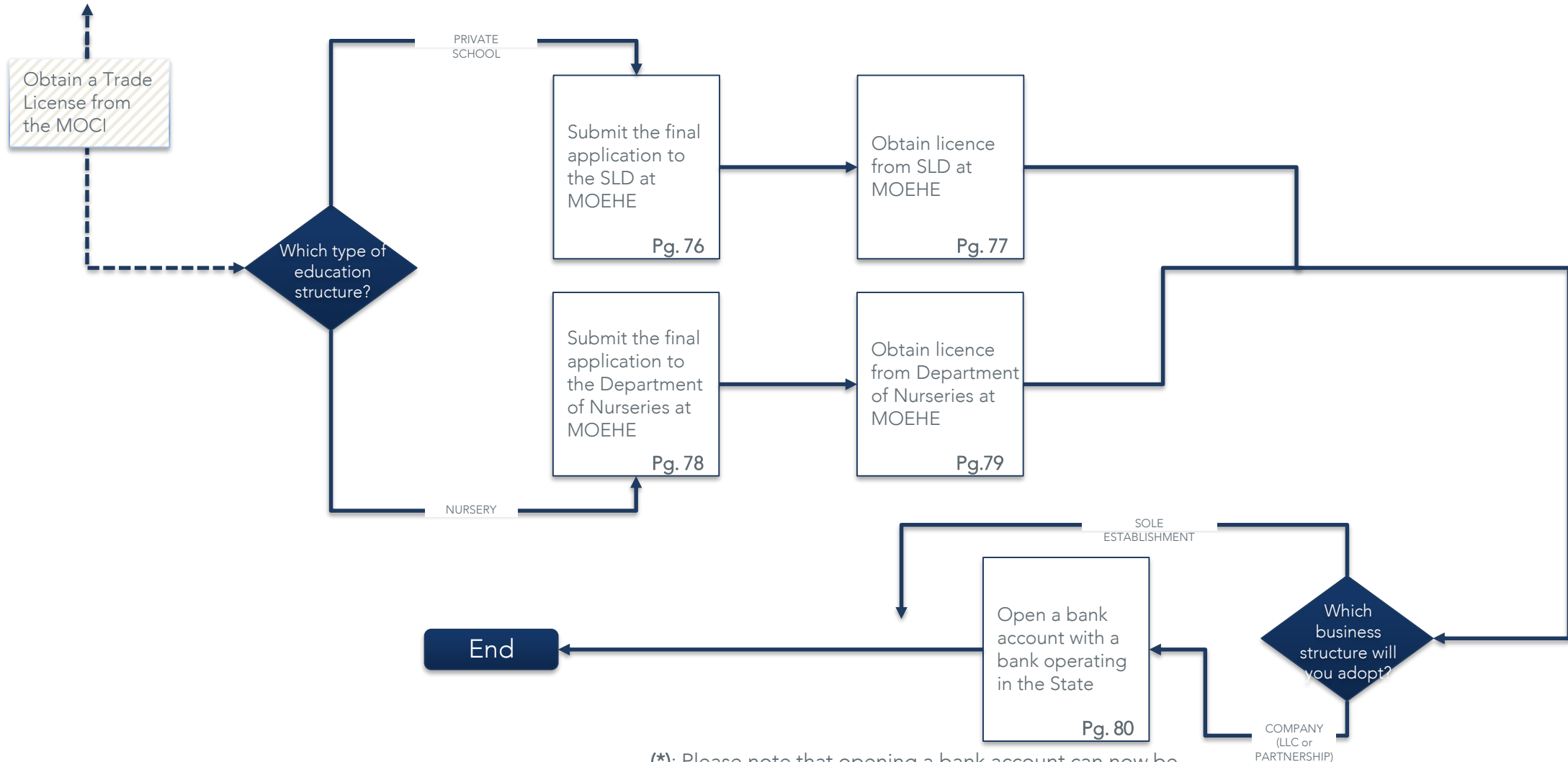
## How to establish your business in the education sector ?

Step by step procedure. Click on the step you are interested in, to be directed to the relevant procedure.



# Registering your business | Education

How to establish your business in the education sector ?



(\*): Please note that opening a bank account can now be done directly after obtaining the commercial register.





# Registering your business | Education

## Trade name reservation

### Why is this required ?

This is to ensure that the name that you have chosen is not already being used by a different company. It is also to ensure that other companies do not use the same name during the process of submitting the application for incorporation and the drafting of the memorandum of incorporation.

### • Procedure

- Choose a new trade name and reserve it at the Registration and Commercial Licenses Department of the Ministry of Commerce and Industry (MOCI). The name for the new business must be unique and not already registered as a trade mark at the MOCI. The name should not contain the name of a country and must contain an indication of the type of activity and the company structure (e.g. "Trading Co.", "Cement Co." LLC, LLP, LP etc.).
- To verify that the new trade name is a distinctive name, you must review the terms & regulations for choosing a trade name on the Single Window website ([Click here](#)) or physically visit the Registration and Commercial Licences Department of the MOCI and search for the specific company trade name.

- **Fees:** The fees for the name reservation for a period of 6 months is QAR 1,000 Or without any fees if the business was established directly.
- **Processing time:** The name is provided on the spot, after which the applicant is given 3 days to complete the remaining paperwork.



- For more instructions and tips on choosing a trade name, please visit the Ministry of Commerce and Industry website (the Single Window) [click here](#)
- The Single Window Portal (Ministry of Commerce and Industry) provides an option to search for trade names to facilitate choosing trade name ([click here](#))



# Registering your business | Education

## Private school | Pre-approval to open a private school

### Why is this required ?

This is necessary to present the Supreme Education Council of the Ministry of Education and Higher Education with evidence that the applicant has suitable experience and resources to establish a school in Qatar.

#### • Procedure

- Submit an application online here (<https://elr.edu.gov.qa/apps/elr/arabic/Pages/default.aspx>) during the months of November and December of each academic year, following the below steps:
  - ☐ Log in to the registration website to obtain a private school license.
  - ☐ Create a new account or log in.
  - ☐ Follow the steps to submit an application to open a private educational institution.

#### • Required documents:

- |  |   |
|--|---|
| <input type="checkbox"/> CV of the license applicant and other founders, if any;   | <input type="checkbox"/> Copy of the title deed of the land or the building; or Copy of the lease agreement of the school;  |
| <input type="checkbox"/> A certificate from the Ministry of Public Health regarding the building's sales outlets;                                      | <input type="checkbox"/> Approval from the traffic department;  |
| <input type="checkbox"/> Action plan of the school;  | <input type="checkbox"/> A police clearance certificate issued by the Criminal Evidence and Information Department at the Ministry of Interior for the school owner and each partner (if the applicant is a company); |
| <input type="checkbox"/> Education plan;   | <input type="checkbox"/> A copy of the company contract;  |
| <input type="checkbox"/> School organizational plan;   | <input type="checkbox"/> Copy of the QID/passport of the owner;   |
| <input type="checkbox"/> Premises plan and the location of the school (can be submitted later if not available at the time of application submission); | <input type="checkbox"/> A certificate issued by the Civil Defense Department, confirming that the building meets security and safety requirements;   |
| <input type="checkbox"/> Template of the signature of the owner;   | <input type="checkbox"/> Municipal license;   |
| <input type="checkbox"/> Memo from the embassy of the relevant country in Qatar, if the school is associated with a particular nationality;            | <input type="checkbox"/> Trade License;   |
| <input type="checkbox"/> An official letter mentioning the financial capacity of the owner and the shareholders;                                       | <input type="checkbox"/> Bank Guarantee;  |



## Private school | Pre-approval to open a private school (cont'd)



- If notified by the Supreme Education Council, applicant must submit any missing information.
- Once the Council has issued a letter to the Ministry of Interior requesting them to issue a certificate of good conduct for the owner(s), applicant collects and submits the original certificate to the Council.
- If requested, applicant meets with departments of the Ministry of Education and Higher Education who have reviewed the application to discuss any missing information and comments. The owner(s) resubmits the application with complete information.
- Once application is deemed to be complete, applicant collects and submits letter issued from the Supreme Education Council addressed to the Commercial Registry Department of the MOCI in order to register the company.
- [Click here](#) to be directed to the provisions from the Law on Regularizing Private Schools at page 81.

- **Fees:**

- ☐ License for one-stage school: QAR 5,000
- ☐ License for multiple-stage school: QAR 8,000
- ☐ License renewal: QAR 3,000.

- **Processing time:** There is no specific time frame

## Nursery| Pre-approval to open a nursery

### Why is this required ?

Obtaining a Pre-Approval is a key step of the process of opening a new Nursery. It is the process during which the project owner will present to the Ministry of Social Development and Family with evidence that the applicant has suitable experience and resources to establish a nursery in Qatar.

- To view the required documents and forms related to nursery licensing, follow the below links:
    - ❑ [Documents required for a nursery license](#)
    - ❑ [Application form for a license to open a nursery for semi-government, joint stock and holding companies](#)
    - ❑ [Nursery building inspection request form](#)
    - ❑ [Nursery license renewal application form](#)
  - [Click Here](#) to be directed to the provisions from the Law on regulating nurseries at page 84.
- Fees: N.A..
  - Processing time: 1 Month



## Memorandum of incorporation (Mol) & Articles of Association (AoA)

### Why is this required ?

The Mol is a public document which sets out the rights, obligations and responsibilities of Shareholders and Directors of the company  
The Articles of Association (AoA) is a document that specifies the regulations of a company's operations and defines the company's purpose.

#### • Procedure & Requirements

- The project owner prints the Mol/AoA on Ministry Letterhead, stamps and signs it by the MOCI.
- The project owner obtains authentication of the Mol/AoA by the Ministry of Justice by answering a few questions about the project and presenting the following documents at the Authentication Department:
  - ❑ The ID of the person requesting the authentication, and
  - ❑ The power of attorney, if the authentication is requested by a person appointed by a partner by virtue of a power of attorney. If the power of attorney is issued in a foreign country, it needs to be attested by (i) the Ministry of Foreign Affairs of the issuing country; (ii) the Qatar's embassy in the issuing country or the foreign country's embassy in Qatar; and (iii) the Ministry of Foreign Affairs of Qatar. Please note that depending on the requirements of the issuing country, the project owner may need to get the power of attorney notarized by a notary public before proceeding with its attestation. If the power of attorney is written in a foreign language it needs also to be translated to Arabic.
- **Fees:** QAR 500 to attest Memorandum of incorporation, and the same to attest Articles of Association from ministry of Justice + QAR 50 for each signature
- **Processing time:** 1 Day



Tips

- When there's a change in ownership structure, ensure that changes are reflected not only in the Commercial Registration (CR) but also in the Articles of Association (AOA) and Memorandum of Association.
- Consistency across all legal documents is vital to avoid potential legal disputes, especially in scenarios involving loans, profit-sharing, etc.



# Registering your business | Education

## Commercial Registration

### Why is this required ?

The registration with the ministry of Commerce and Industry is an important step of the incorporation of a Company that will entail the issuance of the commercial registration of the company. It carries a unique number by which the company is registered in the commercial registrar. The Commercial Registration contains the most important information about a company like its name, share capital, shareholders, managers and activities. Recently, the issuance of the establishment Card and labor approval has been merged with the issuance of the commercial register.

### • Procedures & Requirements

- The project owner fills the commercial registration application on the website of the Ministry of Commerce and Industry (“Entry in the Commercial Registry”) with the following documents
    - ☐ The ID of the person who has signed the ministry form, this should be one of the partners or a person appointed by them by virtue of a power of attorney;
    - ☐ A copy of the trade name reservation;
    - ☐ The original authenticated and attested memorandum of incorporation/articles of association (not in case of a sole establishment);
    - ☐ Copies of the IDs of the persons who have signed the memorandum of incorporation/articles of association before the Ministry of Justice, this can either be the partners or their legal representatives (not in case of a sole establishment);
    - ☐ Copies of the IDs of the company managers (not in case of a sole establishment);
    - ☐ If one of the partners is a company, the valid commercial registration of the company will be required. If the partner is a foreign company the registration documents must be attested up to the Qatar embassy in the country of origin (not in case of a sole establishment);
    - ☐ If one of the partner is a foreign company, a resolution of the directors of the foreign company to establish a company in Qatar is required. This must be attested up to the Qatar embassy in the country of origin and by the ministry of foreign affairs once in Qatar (not in case of a sole establishment).
    - ✓ Along with the issuance of the commercial register, the establishment card is issued, which allows the company to sponsor its employees and includes the names of those authorized to sign on behalf of the company.
  - Notes: : in case of a sole establishment, consider opening a bank account for the establishment in order to separate the commercial proceeds from the personal ones.
- **Fees:** Cost of incorporation QAR 500 (including one free activity)+ QAR 300 activity fee (in case of adding another activity) + Qatar Chamber of Commerce fees(click here <https://www.qatarchamber.com/membership/> for specific Membership fees)
  - **Processing time:** 1Day



## Tax card and tax registration

### Why is this required ?

The tax card allows the auditors of the company to open a company file at the General Tax Authority to which they submit the annual audited reports of the company (if the company is required to do so by law).

- **Procedure**

- The tax card is the document that registers the company with the General Tax Authority. It is now issued automatically with a company's commercial registration by the Ministry of Commerce and Industry and holds the same number as the company's commercial registration
- For self registration on the DHAREEBA portal, follow the instructions on the link below. ([Click here](#))

- **Fees:** N.A.
- **Processing time:** 1 Day



## Company premises

### Why is this required ?

Determining the company's premises is important for determining whether there are additional laws and approvals that apply to the company by region. Additionally, it is not possible to obtain a commercial license without specifying the company's premises.

- **Procedure**

- The building shall be used for educational purposes only.
- The building must not be used for educational purposes other than those mentioned in the license application.
- The building should contain halls for activities and facilities for services, and be suitable for the target age group.
- The educational facility should be equipped with the necessary furniture, tools and teaching aids before the start of the year.
- The building must meet security and safety standards.
- The building and its facilities must meet the requirements for implementing the study plan.
- Please refer to the third section in the Ministry of Education and Higher Education's Licensing Handbook for specific requirements regarding the conditions and specifications of the school's location, building, facilities and equipment  
<https://elr.edu.gov.qa/apps/ELR/Arabic/Documents/LicensingHandbook-Ar-NewData.pdf>

- **Fees:** According to area and rent value.
- **Processing time:** 1 Day





## Registration of lease contract

### Why is this required ?

The registration of a lease is an obligation that is placed on the owner of the leased premises to ensure that the lease is recorded with the relevant authorities and to grant both the tenant and the owner the rights enumerated in the Lease Law in Qatar.

- **Procedure**

- The Ministry of Municipality provides a service for registering (amending/renewing/terminating) lease contracts on its website. To obtain the service ([click here](#))
- Applying for this service requires providing the following data and documents:
  - ☐ Copy of the contract in Arabic;
  - ☐ Title deed details;
  - ☐ Copy of the power of the attorney or an authorization to register the contract;
  - ☐ Original copy of the contract in case of sublease;
  - ☐ Kahramaa number.
- **Fees:** 0.5% of the annual rental value, not less than QAR 250 and not more than QAR 2,500.
- **Processing time:** 1 Day



# Registering your business | Education

## Clearance from other ministries

### Why is this required ?

This step is important to ensure that all relevant ministries are informed of and have approved the establishment of a school/nursey in a certain location.

### • Procedure

- Applicant submits official letters issued from the SLD addressed to the relevant departments in order to obtain the following documents:
  - ☐ Letter from the Civil Defence Department in the Ministry of Interior (MOI), mentioning that the building of the school/nursery is safe and secure;
  - ☐ Approval from the Traffic Department in the MOI;
  - ☐ Municipality Licence from Ministry of Commerce and Industry (MOCI);
  - ☐ Certificate from the Ministry of Health;
  - ☐ Trade Licence from MOCI (please refer to the next step).

### • Fees: N.A.

### • Processing time: One week should be allowed for each approval



# Registering your business | Education

## Trade license

### Why is this required ?

This is a license issued by the Ministry of Commerce and Industry confirming that a company is licensed to operate from a specific business premises.

### • Procedure

- The project owner fills in the form to apply for a trade licence at the Ministry of Commerce and Industry (Registration and Commercial Licences Department) with the following documents:
  - ☐ Rental agreement declaration, a rent deposit receipt by the Rental Disputes Settlement Committee or the court, or evidence of a judicial dispute for which no final judgment has been issued - Real estate authorization declaration (in case of sublease), power of attorney to manage the property (notarized by the Ministry of Justice), or a written authorization signed by all landlords for those delegated to sign the rental agreement declaration on their behalf.
  - ☐ Building completion certificate;
  - ☐ Title deed (not required if the person signing the rental agreement declaration has the same name as the property owner on the building completion certificate);
  - ☐ Civil Defense certificate if the commercial activity or project area (250 sqm and above);
  - ☐ If a commercial license is issued in a commercial complex, the commercial complex's civil defense certificate is adequate, even if the activity or area requires it. However, while renewing a commercial license, a civil defense certificate in the name of the company whose license is being renewed is necessary;
  - ☐ Photos of the premises;
  - ☐ Photos of the exterior of the building;
  - ☐ Artwork(s) of the company's proposed signage. The main language of the signage must be classical Arabic and any additional language may be used along with the Arabic;
  - ☐ Photo of the building number;
  - ☐ Copy of the ID of the person who has signed the lease agreement on behalf of the Landlord;
  - ☐ Two ministry forms signed by the Owner (and the Landlord if the Landlord is not the Owner) and the Tenant;
  - ☐ Copies of the IDs of the persons signing the forms mentioned under the point above

• **Fees:** QAR 300 – 500 depending on the activities of the company.

• **Processing time:** One Day\*



To avoid unnecessary expenses, it is advisable to prioritize the basic business licenses for your business, rather than multiple business licenses, especially in the early stages of the company's operation.



## Private school | Final application submission

### Why is this required ?

An application to obtain the final decision of the Supreme Education Council with regards to the establishment of a school.

- **Procedure**
  - Applicant submits final licence application with all obtained clearances and documents.
  - Applicant is informed of the council's final decision.
- **Fees:** N.A.
- **Processing time:** One Day

(\*): Once the school is opened, regular monitoring and compliance visits are made by SEC representatives during the first year of operation. The school is required to demonstrate that it is adhering to the requirements of the licensing agreement. An external inspection of the school is done by the Evaluation Institute during the first 18 months of opening, with the inspection results published.



# Registering your business | Education

## Private school | Licence awarding

### Why is this required ?

The award of a licence to operate a school in Qatar by the School Licensing Department(SLD) at the Ministry of Education and Higher Education(MoEHE).

- **Procedure**

- Applicant submits CV(s) of the school director(s) and a certificate of good conduct from the MOI (this can only be issued when the director obtains his/her Qatar ID).
- The owner(s) and director(s) of the school have an evaluation interview with the SLD.
- SLD issues final approval for the licence, after which the owner can follow up with the preparing to open the school.

- **Documents:** After completing the licensing procedures, please attach the following documents and submit the request to the Private Schools Affairs Committee:

- Certificate of Good Conduct issued from the Criminal Evidence and Information Department (CEID) to the school's owner and each Partner
- Passport or QID card copies of the school owner, administrator, and contributing individuals (if the requester is from a company)
- Civil Defense Clearance Certificate ensuring that the building meets the safety and security requirements.
- Traffic Office Clearance at the Ministry of Municipalities.

- **Fees:** N.A. - However, a bank guarantee is requested to be submitted in an amount to be determined by the relevant authority.

- **Processing time:** One Month

(\*): Once the school is opened, regular monitoring and compliance visits are made by SEC representatives during the first year of operation. The school is required to demonstrate that it is adhering to the requirements of the licensing agreement. An external inspection of the school is done by the Evaluation Institute during the first 18 months of opening, with the inspection results published.



## Nursery | Final application submission

### Why is this required ?

An application to obtain the final decision of Department of Nurseries of the Private Education Affairs Sector at the Ministry of Education and Higher Education (MOEHE)

- **Procedure**

- Applicant submits final licence application with all obtained clearances and documents.
- Applicant is informed of the Nurseries and Inspections Section of the Department of Nurseries of the Private Education Affairs Sector at the Ministry of Education and Higher Education (MOEHE)

- **Fees:** N.A

- **Processing time:** One Day



## Nursery | Licence awarding

### Why is this required ?

The award of a licence to operate a nursery in Qatar.

- **Procedure**

- The Department of Nurseries of the Private Education Affairs Sector at the Ministry of Education and Higher Education (MOEHE) issues final approval for the licence, after which the owner can follow up with the preparing to open the nursery.

- **Fees:** N.A. - However, a bank guarantee is requested to be submitted in an amount to be determined by the relevant authority.
- **Processing time:** One Week



# Registering your business | Education

## Bank account

### Why is this required ?

Opening a corporate bank account for the company is vital as the company has its own legal personality separate from its shareholders. It is also a requirement under the commercial companies law that the shareholders deposit the share capital of the company in the company's bank account within 30 days of the issuance of its commercial registration.

### • Procedure

- Open a bank account for the company with a bank operating in the State. The bank account opening procedure differs from one bank to another. However, common required documents include:
  - ☐ Account opening form signed by the managers of the company;
  - ☐ A copy of commercial registration of the company;
  - ☐ A copy of the memorandum of incorporation (or articles of association for partnerships);
  - ☐ A copy of the trade licence;
  - ☐ A copy of the Establishment Card;
  - ☐ A minimum deposit in cash.
- Important notes: (i) Some banks may agree to open (but not activate) the bank account prior to the company obtaining the Trade Licence and Establishment Card; (ii) The managers who are bank signatories must have Qatari residence permits as per the central bank's regulations.

- **Fees:** the deposit amount varies from bank to bank.
- **Processing time:** 1 Day.

(\*): A new set of services has been introduced through the Single-Window Platform, allowing business owners to open a bank account directly after completing the commercial registration and signing the articles of association.





# Registering your business | Education

## Private schools | What are the Law provisions?

Below is a summary of the key considerations from the Law on Regularizing Private Schools.



Provisions	Requirements
<b>General provisions</b>	<ul style="list-style-type: none"> <li>Private schools can only be established upon obtaining a licence from the Ministry of Education.</li> <li>The provisions of this Law shall not apply to the following: <ul style="list-style-type: none"> <li>Cultural centres and institutes established by foreign countries or international authorities in Qatar, in accordance with international conventions to which they are a party;</li> <li>Educational service centres;</li> <li>Training facilities established by commercial or industrial establishments for their workers with a view to raising the level of their technical, industrial or professional training.</li> </ul> </li> </ul>
<b>Application requirements to get a licence</b>	<ul style="list-style-type: none"> <li>The age of the applicant should not be less than twenty-one years.</li> <li>The applicant should enjoy full civil capacity.</li> <li>The applicant should have a good reputation.</li> <li>The applicant or person in charge of the management should not be an employee of the Ministry of Education and higher Education or any affiliated agencies and should not have any direct interest with it throughout the licence validity period.</li> <li>A judicial judgement should not have been issued against the applicant or person in charge of management for a crime involving moral turpitude or dishonesty.</li> <li>The private school's site, building, facilities and equipment should be suitable for the requirements of its mission.</li> </ul>
<b>Licensing</b>	<ul style="list-style-type: none"> <li>The applicant for should obtain all necessary approvals from the competent authorities in Qatar; the school building should only be used for educational and academic fields.</li> <li>A certificate confirming payment of a bank guarantee issued by a local bank should be submitted.</li> <li>Each private school should be assigned a unique name to be approved by the Ministry.</li> <li>The term of the licence is determined by the Ministry, provided it is not less than one year and not greater than five years. It is renewable for a similar period.</li> </ul>

# Registering your business | Education

## Private schools | What are the Law provisions?



Provisions	Requirements
<b>Cancellation of licence</b>	<ul style="list-style-type: none"> <li>The licence can be terminates at the licensee's request if the following conditions are met                     <ul style="list-style-type: none"> <li>The licensee submits application for closure at least 5 months in advance;</li> <li>The licensee settles all of the financial and administrative liabilities towards students, parents, faculty and administrative bodies.</li> </ul> </li> <li>The licence can be terminates at the licensee's request if the following conditions are met.</li> </ul>
<b>Staffing and reporting</b>	<ul style="list-style-type: none"> <li>An employee of a private school should satisfy the below conditions:                     <ul style="list-style-type: none"> <li>He/she should not be less than 18 years of age;</li> <li>He/she should meet the qualifications and conditions for the job;</li> <li>He/she should have a good reputation;</li> <li>A judicial judgement should not have been issued against him/her for a crime involving moral turpitude or dishonesty;</li> <li>He/ she should not have been dismissed from service through a final judgement or disciplinary action less than one year ago;</li> <li>He/she is physically fit according to Ministry of Public health.</li> </ul> </li> <li>In the event of absence of the Director for more than 7 days, the school management should be assigned to another competent employee on a temporary basis.</li> <li>No changes to the curriculum or educational plan should be made without the written approval of the Ministry.</li> <li>Grants or donations cannot be received from any entity without the approval of the Ministry.</li> <li>A list of all school fees and charges to be collected from students must be submitted for approval before being applied.</li> <li>A database of students, faculty and administrative be maintained alongwith records of financial and administrative matters.</li> <li>Private schools should be open during summer vacations to practice licensed activities.</li> <li>A copy of the school budget and final accounts approved should be submitted annually</li> </ul>
<b>Penalties</b>	<ul style="list-style-type: none"> <li>The licence or any of the employees in the private school can be investigated following complaints of violation.</li> <li>If the private school violate any conditions of this Law, the following actions can be taken:</li> </ul>

# Registering your business | Education

## Private schools | What are the Law provisions?

Provisions	Requirements
<b>Penalties (cont'ed)</b>	<ul style="list-style-type: none"> <li>– The school may be deprived of some or all of the material or in-kind benefits granted by the State;</li> <li>– The bank guarantee may be fully or partly discounted;</li> <li>– The school may be put under the financial and administrative disposal of the Ministry for a period not exceeding the end of the academic year;</li> <li>– The licence may be revoked.</li> <li>• A penalty of an amount not exceeding QAR 100,000 or an imprisonment term not exceeding 2 years may be applied if             <ul style="list-style-type: none"> <li>– A school is established without obtaining a licence as per provisions of this Law;</li> <li>– Any of the provisions regarding the curriculum as per the Law are violated.</li> </ul> </li> <li>• A fine not exceeding QAR 100,000 may be applied if             <ul style="list-style-type: none"> <li>– False data is submitted regarding the school or any employee;</li> <li>– Incorrect data is displayed on the façade of the school headquarters or in any correspondence or publication;</li> <li>– Any of the staffing and reporting provisions are not met.</li> </ul> </li> </ul>

# Registering your business | Education

## Nurseries| What are the Law provisions?

Below is a summary of the key considerations from the Law on Regularizing Private Schools.



Provisions	Requirements
<b>General provisions</b>	<ul style="list-style-type: none"> <li>Nurseries shall be responsible for the health, safety and comfort of enrolled children.</li> <li>A nursery cannot be established, managed, operated, relocated or its specifications altered without obtaining a licence to this effect from the competent administrative unit in the Ministry of Education and Higher Education.</li> <li>Every nursery shall have a unique name that is acceptable to the Administration</li> </ul>
<b>Application requirements to get a licence</b>	<ul style="list-style-type: none"> <li>The age of the applicant should not be less than twenty-one years.</li> <li>The applicant should have a good reputation and conduct.</li> <li>The applicant should not have been finally sentenced for a crime involving moral turpitude or dishonesty.</li> <li>The applicant should provide a security deposit of QAR 100,000 in favour of the Ministry. This deposit will be effective through the original and renewed validity of the licence and will be returned upon termination of business.</li> </ul>
<b>Licensing</b>	<ul style="list-style-type: none"> <li>The applicant for issuance/renewal of a licence to establish/relocate/alter/manage/operate a nursery should be submitted on the prescribed form along with necessary supporting documents</li> <li>The Administration will determine applications within 30 days as of the date of submission and Anyone whose applications is refused may grieve the refusal decision to the Minister within ten days as of the date of being notified of the decision</li> <li>A licence is valid for one year and shall be renewable for equal period(s).</li> <li>A licensee cannot assign the licence without prior written approval of the Administrations.</li> <li>A licensee who wishes to prematurely terminate a licence should notify the Administration and relevant parents three months prior to the date of termination and should return any paid fees or expenses.</li> <li>The licensee should within 30 days of licence, prepare bylaws for the nursery and display in a clearly visible place: <ul style="list-style-type: none"> <li>The administrative and financial regulations;</li> <li>Children's admission and enrollment conditions;</li> <li>Types of health, dietary and educational care and entertainment provided.</li> </ul> </li> </ul>

# Registering your business | Education

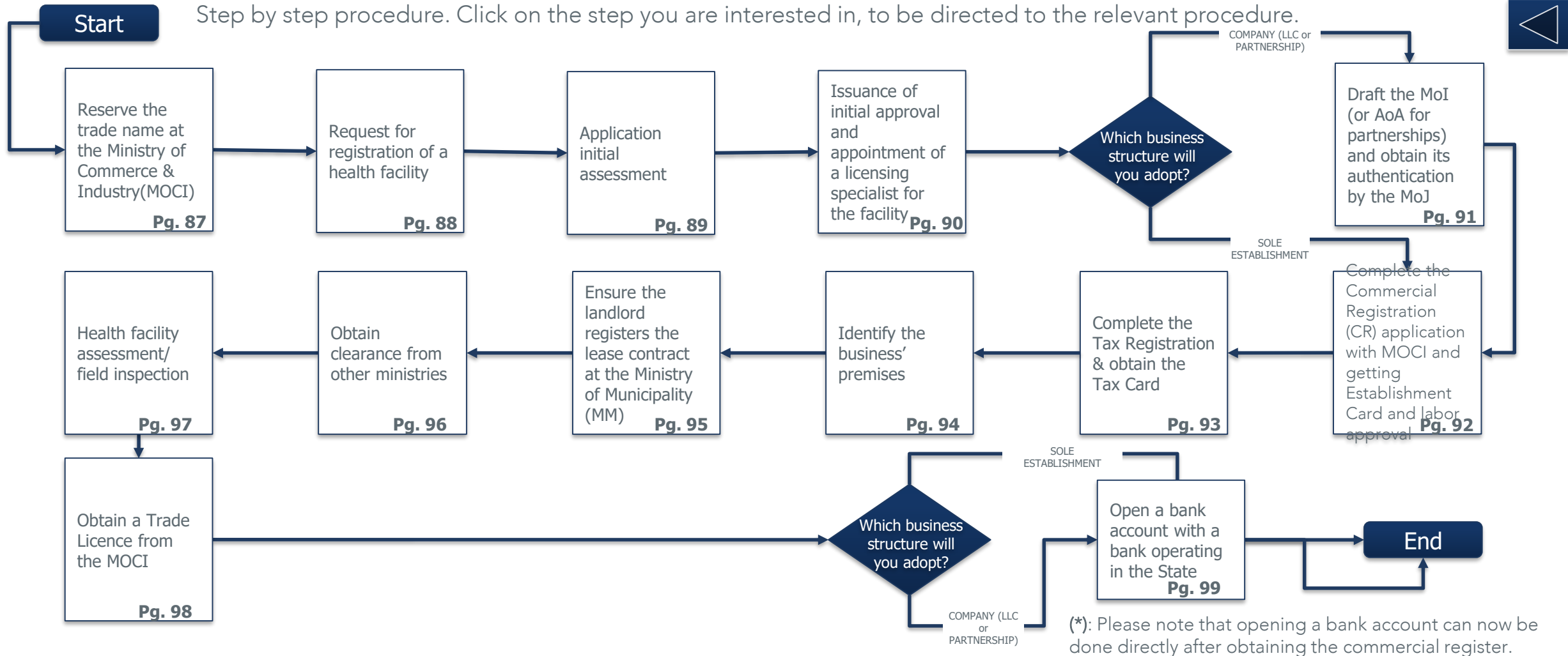
## Nurseries| What are the Law provisions?



Provisions	Requirements
<b>Staffing and reporting</b>	<ul style="list-style-type: none"> <li>A nursery should be managed by a female manager who is accountable to the Administration for its operation</li> <li>Only females can work in nurseries though visiting physician and persons not directly involved in supervising children can be males.</li> <li>An employee of a nursery should satisfy the below conditions: <ul style="list-style-type: none"> <li>Be free of contagious or epidemic diseases and medically fit;</li> <li>Not have been dismissed from previous employment for disciplinary reasons;</li> <li>Be of good conduct and reputation;</li> <li>Not have been finally sentenced for a crime involving moral turpitude or dishonesty;</li> <li>Hold an appropriate qualification for the relevant job.</li> </ul> </li> <li>A nursery should maintain the necessary records and files to run its business from technical, administrative and financial aspects.</li> </ul>
<b>Penalties</b>	<ul style="list-style-type: none"> <li>The Administration will notify nurseries in, in writing, of violations committed and direct them to correct the same within a specified period. Should a nursery continue or repeat a violation, the Administration may deduct (QAR 10,000) from the security deposit</li> <li>Anyone who commits any of the following acts will be punished by imprisonment for a period not exceeding two years and a fine not exceeding (QAR 100,000), or either penalty <ul style="list-style-type: none"> <li>Not obtaining licence as per provisions of this Law;</li> <li>Knowingly providing statutory document or record containing false information;</li> <li>Using a nursery for purposes other than those it is licensed for;</li> <li>Violating any provisions regarding assignment of licence.</li> </ul> </li> </ul>

# Registering your business | Healthcare

## How to establish your business in the education sector ?



## Trade name reservation

### Why is this required ?

This is to ensure that the name that you have chosen is not already being used by a different company. It is also to ensure that other companies do not use the same name during the process of submitting the application for incorporation and the drafting of the memorandum of incorporation.

### • Procedure

- Choose a new trade name and reserve it at the Registration and Commercial Licenses Department of the Ministry of Commerce and Industry (MOCI). The name for the new business must be unique and not already registered as a trade mark at the MOCI. The name should not contain the name of a country and must contain an indication of the type of activity and the company structure (e.g. "Trading Co.", "Cement Co." LLC, LLP, LP etc.).
  - To verify that the new trade name is a distinctive name, you must review the terms & regulations for choosing a trade name on the Single Window website ([Click here](#)) or physically visit the Registration and Commercial Licences Department of the MOCI and search for the specific company trade name.
- **Fees:** The fees for the name reservation for a period of 6 months is QAR 1,000 Or without any fees if the business was established directly.
  - **Processing time:** The name is provided on the spot, after which the applicant is given 3 days to complete the remaining paperwork.



- For more instructions and tips on choosing a trade name, please visit the Ministry of Commerce and Industry website (the Single Window) [click here](#)
- The Single Window Portal (Ministry of Commerce and Industry) provides an option to search for trade names to facilitate choosing trade name ([click here](#))



## Request for registration of a health facility

### Why is this required ?

This application explains the nature of the health facility to be established.

- **Procedure**

- The Business owner fills out the registration form for the health facility license, providing all required documents.
- The health practitioner can apply to verify his academic certificates and practical experience through the electronic system 'Data Flow' ([Click here](#) to access the system)
- [Click here](#) to be directed to the provisions from the Law on regularizing Health Care Facilities at page 100.

- **Fees:** N/A.

- **Processing time:** N/A.





## Application initial assessment

### Why is this required ?

It is important for the various stakeholders to study the application initially to determine whether or not the facility will be initially approved.

- **Procedure**

- The Health Care Facilities Licensing Department sends a request to other relevant authorities (the Master Plan Department at the Ministry of Public Health, the Ministry of Commerce and Industry, and the Ministry of Municipality) to study the request according to the type of building or the type of use of a vacant land plot (in this context, please refer to the circulars issued in this regard on the Ministry of Health website)

- **Fees:** N/A

- **Processing time:** It depends on the type of application



# Registering your business | Healthcare

## Issuance of initial approval and appointment of a licensing specialist for the facility

### Why is this required ?

The preliminary approval to establish the targeted health activity.

### • Procedure

- The administration issues the initial approval for the health activity in order to complete the commercial registration procedures at the Ministry of Commerce and Industry, with a request for police clearance certificate for the owner from the Ministry of Interior.
- Appoint a licensing specialist for the facility:
  - The email of the licensing specialist responsible for following up on the licensing procedures with the facility is attached to the initial approval letter, and includes the following:
    - Sending the national licensing standards according to the approved health activities in the initial approval letter for the commercial activity.
    - Inviting the facility's staff to attend an introductory course on the National Program for Licensing and Accreditation of Healthcare Facilities.
    - Providing assistance and advice on how to meet the standards if necessary and if requested by the facility.
    - Preparing a field visit plan to evaluate health facilities.
    - Selecting and appointing the inspection team to conduct the necessary field visits to evaluate health facilities.
    - Responding to all inquiries and issues that the establishment may face and finding appropriate solutions for them.
    - Submitting field visit reports to the decision-making committee in the Licensing Department.
    - Completing the remaining requirements related to issuing the facility license certificate, such as approving the price list and evaluating medical devices.

### • Fees: N/A.



# Registering your business | Healthcare

## Memorandum of incorporation (Mol) & Articles of Association (AoA)

### Why is this required ?

The Mol is a public document which sets out the rights, obligations and responsibilities of Shareholders and Directors of the company  
The Articles of Association (AoA) is a document that specifies the regulations of a company's operations and defines the company's purpose.

### • Procedure & Requirements

- The project owner prints the Mol/AoA on Ministry Letterhead, stamps and signs it by the MOCI.
- The project owner obtains authentication of the Mol/AoA by the Ministry of Justice by answering a few questions about the project and presenting the following documents at the Authentication Department:
  - ☐ The ID of the person requesting the authentication, and
  - ☐ The power of attorney, if the authentication is requested by a person appointed by a partner by virtue of a power of attorney. If the power of attorney is issued in a foreign country, it needs to be attested by (i) the Ministry of Foreign Affairs of the issuing country; (ii) the Qatar's embassy in the issuing country or the foreign country's embassy in Qatar; and (iii) the Ministry of Foreign Affairs of Qatar. Please note that depending on the requirements of the issuing country, the project owner may need to get the power of attorney notarized by a notary public before proceeding with its attestation. If the power of attorney is written in a foreign language it needs also to be translated to Arabic.
- **Fees:** QAR 500 to attest Memorandum of incorporation, and the same to attest Articles of Association from ministry of Justice + QAR 50 for each signature
- **Processing time:** 1 Day



- When there's a change in ownership structure, ensure that changes are reflected not only in the Commercial Registration (CR) but also in the Articles of Association (AOA) and Memorandum of Association.
- Consistency across all legal documents is vital to avoid potential legal disputes, especially in scenarios involving loans, profit-sharing, etc.



## Commercial Registration

### Why is this required ?

The registration with the ministry of Commerce and Industry is an important step of the incorporation of a Company that will entail the issuance of the commercial registration of the company. It carries a unique number by which the company is registered in the commercial registrar. The Commercial Registration contains the most important information about a company like its name, share capital, shareholders, managers and activities. Recently, the issuance of the establishment Card and labor approval has been merged with the issuance of the commercial register.

### • Procedures & Requirements

- The project owner fills the commercial registration application on the website of the Ministry of Commerce and Industry (“Entry in the Commercial Registry”) with the following documents
    - ☐ The ID of the person who has signed the ministry form, this should be one of the partners or a person appointed by them by virtue of a power of attorney;
    - ☐ A copy of the trade name reservation;
    - ☐ The original authenticated and attested memorandum of incorporation/articles of association (not in case of a sole establishment);
    - ☐ Copies of the IDs of the persons who have signed the memorandum of incorporation/articles of association before the Ministry of Justice, this can either be the partners or their legal representatives (not in case of a sole establishment);
    - ☐ Copies of the IDs of the company managers (not in case of a sole establishment);
    - ☐ If one of the partners is a company, the valid commercial registration of the company will be required. If the partner is a foreign company the registration documents must be attested up to the Qatar embassy in the country of origin (not in case of a sole establishment);
    - ☐ If one of the partner is a foreign company, a resolution of the directors of the foreign company to establish a company in Qatar is required. This must be attested up to the Qatar embassy in the country of origin and by the ministry of foreign affairs once in Qatar (not in case of a sole establishment).
    - ✓ Along with the issuance of the commercial register, the establishment card is issued, which allows the company to sponsor its employees and includes the names of those authorized to sign on behalf of the company.
  - Notes: : in case of a sole establishment, consider opening a bank account for the establishment in order to separate the commercial proceeds from the personal ones.
- **Fees:** Cost of incorporation QR 500 (including one free activity)+ 300 activity fee (in case of adding another activity) + Qatar Chamber of Commerce fees(click here <https://www.qatarchamber.com/membership/> for specific Membership fees)
  - **Processing time:** 1Day



## Tax card and tax registration

### Why is this required ?

The tax card allows the auditors of the company to open a company file at the General Tax Authority to which they submit the annual audited reports of the company (if the company is required to do so by law).

- **Procedure**

- The tax card is the document that registers the company with the General Tax Authority. It is now issued automatically with a company's commercial registration by the Ministry of Commerce and Industry and holds the same number as the company's commercial registration
- For self registration on the DHAREEBA portal, follow the instructions on the link below. ([Click here](#))

- **Fees:** N.A.
- **Processing time:** 1 Day



## Company premises

### Why is this required ?

Determining the company's premises is important for determining whether there are additional laws and approvals that apply to the company by region. Additionally, it is not possible to obtain a commercial license without specifying the company's premises.

- **Procedure**

- Investors in the healthcare sector are required to submit the engineering plans for their healthcare facility premises to the Health Facility Licensing and Accreditation Department at the Ministry of Public Health during the "Health Facility Registration Application" submission stage.
- The Health Facilities Licensing Department evaluates the engineering standards of healthcare facilities, including quality and safety standards. Additionally, the project owner must obtain approvals from other relevant authorities.

- **Fees:** According to area and rent value.
- **Processing time:** N.A.



## Registration of lease contract

### Why is this required ?

The registration of a lease is an obligation that is placed on the owner of the leased premises to ensure that the lease is recorded with the relevant authorities and to grant both the tenant and the owner the rights enumerated in the Lease Law in Qatar.

- Procedure

- The Ministry of Municipality provides a service for registering (amending/renewing/terminating) lease contracts on its website. To obtain the service ([click here](#))
  - Applying for this service requires providing the following data and documents:
    - ☐ Copy of the contract in Arabic;
    - ☐ Title deed details;
    - ☐ Copy of the power of the attorney or an authorization to register the contract;
    - ☐ Original copy of the contract in case of sublease;
    - ☐ Kahramaa number.
- **Fees:** 0.5% of the annual rental value, not less than QAR 250 and not more than QAR 2,500.
  - **Processing time:** 1 Day



# Registering your business | Healthcare

## Approvals from other authorities.

### Why is this required ?

This step is important to ensure that all relevant ministries are informed of and have approved the establishment of a clinic or hospital in a certain location.

### • Procedure

- The applicant then procures all other permits, approvals or licences from appropriate Ministries and authorities in Qatar. These may include, but are not necessarily limited to, the following:

- ☐ Ministry of Municipality issues preliminary approvals of building plans (DC-1 and DC-2), Building Permits, and Building Completion Certificates;
- ☐ Ministry of Interior's General Directorate of Civil Defense issues approvals before commencing construction, conducts Building Safety Inspection after construction completed and before building becomes operational, and issues Hazardous Material Permits;
- ☐ Ministry of Municipality issues permission before the applicant may apply for a Hazardous Material Permit;
- ☐ Ashghal issues approvals for connections to public utilities.

- **Fees:** N.A.

- **Processing time:** One week should be allowed for each approval





# Registering your business | Healthcare

## Health facility assessment/field inspection

### Why is this required ?

The initial inspection and assessment of the health facility, followed by the final assessment, are necessary conditions for obtaining the final approval and license from the Ministry of Public Health. This license serves as the legal permission to operate in Qatar.

#### • Procedure

##### First: Initial Inspection

- The facility's work team must submit the initial inspection request form after ensuring that the necessary criteria for the initial evaluation are met. It is important to note that this step generally depends on the facility's infrastructure and engineering plans.
- An initial field visit to the health facility will be conducted to ensure that it meets the initial inspection standards, including compliance with engineering drawings.
- If the initial inspection report (initial assessment) is approved by the decision-making committee, the facility will be required to take several measures, including the following:
  1. Completing the remaining requirements of the relevant government ministries.
  2. Create an account for health practitioners' licenses with the Qatar Council.
  3. Approval of engineering plans from the Ministry of Municipality.
  4. Obtaining the commercial license from the Ministry of Commerce and Industry.
  5. Initiating the procedures for security systems and civil defense with the Ministry of Interior.

##### Second: Final assessment

- The facility's work team must complete the final inspection request form after ensuring that the necessary criteria for the final evaluation have been met. It is important to note that this step generally depends on the basic operational matters of the facility.
- A final inspection visit to the health facility will be conducted to ensure that it meets the final inspection standards.
- Approval of the final evaluation report for the health facility by the decision-making committee in the administration.
- The price list is approved by the administration following approval by the National Committee for Determining Health Services Prices.
- Healthcare practitioners are authorized to use medical devices that have undergone technical evaluation during the initial inspection procedures.
- **Fees:** The fees would depend on the activities of the establishment/company but are a maximum of QAR 10,220.
- **Processing time:** It depends on the type of application.



# Registering your business | Healthcare

## Trade license

### Why is this required ?

This is a license issued by the Ministry of Commerce and Industry confirming that a company is licensed to operate from a specific business premises.

### • Procedure

- The project owner fills in the form to apply for a trade licence at the Ministry of Commerce and Industry (Registration and Commercial Licences Department) with the following documents:
  - ☐ Rental agreement declaration, a rent deposit receipt by the Rental Disputes Settlement Committee or the court, or evidence of a judicial dispute for which no final judgment has been issued - Real estate authorization declaration (in case of sublease), power of attorney to manage the property (notarized by the Ministry of Justice), or a written authorization signed by all landlords for those delegated to sign the rental agreement declaration on their behalf.
  - ☐ Building completion certificate;
  - ☐ Title deed (not required if the person signing the rental agreement declaration has the same name as the property owner on the building completion certificate);
  - ☐ Civil Defense certificate if the commercial activity or project area (250 sqm and above);
  - ☐ If a commercial license is issued in a commercial complex, the commercial complex's civil defense certificate is adequate, even if the activity or area requires it. However, while renewing a commercial license, a civil defense certificate in the name of the company whose license is being renewed is necessary;
  - ☐ Photos of the premises;
  - ☐ Photos of the exterior of the building;
  - ☐ Artwork(s) of the company's proposed signage. The main language of the signage must be classical Arabic and any additional language may be used along with the Arabic;
  - ☐ Photo of the building number;
  - ☐ Copy of the ID of the person who has signed the lease agreement on behalf of the Landlord;
  - ☐ Two ministry forms signed by the Owner (and the Landlord if the Landlord is not the Owner) and the Tenant;
  - ☐ Copies of the IDs of the persons signing the forms mentioned under the point above
- **Fees:** QAR 300 – 500 depending on the activities of the company.
- **Processing time:** One Day\*



To avoid unnecessary expenses, it is advisable to prioritize the basic business licenses for your business, rather than multiple business licenses, especially in the early stages of the company's operation.



# Registering your business | Healthcare

## Bank account

### Why is this required ?

Opening a corporate bank account for the company is vital as the company has its own legal personality separate from its shareholders. It is also a requirement under the commercial companies law that the shareholders deposit the share capital of the company in the company's bank account within 30 days of the issuance of its commercial registration.

### • Procedure

- Open a bank account for the company with a bank operating in the State. The bank account opening procedure differs from one bank to another. However, common required documents include:
  - ☐ Account opening form signed by the managers of the company;
  - ☐ A copy of commercial registration of the company;
  - ☐ A copy of the memorandum of incorporation (or articles of association for partnerships);
  - ☐ A copy of the trade licence;
  - ☐ A copy of the Establishment Card;
  - ☐ A minimum deposit in cash.
- Important notes: (i) Some banks may agree to open (but not activate) the bank account prior to the company obtaining the Trade Licence and Establishment Card; (ii) The managers who are bank signatories must have Qatari residence permits as per the central bank's regulations.

- **Fees:** the deposit amount varies from bank to bank.
- **Processing time:** 1 Day.

(\*): A new set of services has been introduced through the Single-Window Platform, allowing business owners to open a bank account directly after completing the commercial registration and signing the articles of association.



# Registering your business | Healthcare

## What are the Law provisions?

Below is a summary of the key considerations from the Law on Regularizing Health Care Facilities.



Provisions	Requirements
<b>General provisions</b>	<ul style="list-style-type: none"> <li>The construction or management of any healthcare facility is not allowed unless a licence is obtained from the concerned authority in the Ministry.</li> <li>The person who is licensed to establish a healthcare facility should be a Qatari citizen and his age is not less than 21 years. If the applicant is a company, the Qatari partners should hold minimum of 51% of capital.</li> <li>The manager of the establishment should be a doctor licensed to practice in Qatar. If the position becomes vacant the licensee should inform the concerned authority within 2 weeks under a letter of acknowledgement and a new replacement should be found within 6 months.</li> <li>The healthcare facility should meet the terms, specifications, health and medical conditions prescribed by the concerned government authorities. It should be equipped with the equipment, tools, instruments prescribed by the concerned authority at the Ministry.</li> </ul>
<b>Licencing</b>	<ul style="list-style-type: none"> <li>The licence is valid for one year and is renewable upon request subject to approval from the concerned authority.</li> <li>All necessary documents required to obtain the first time are required at the time of renewal and the fee is QAR 2,000.</li> <li>The licence is personal to the licensee and cannot be assigned or transferred without the approval of the concerned authority.</li> <li>The licence, forms of subscriptions and fess should be kept at the head office of the establishment and it should be submitted to the concerned authority whenever demanded.</li> </ul>
<b>Cancellation of the Licence</b>	<ul style="list-style-type: none"> <li>The licence to establish a healthcare facility will be cancelled in the following cases: <ul style="list-style-type: none"> <li>If the licensee requests its cancellation</li> <li>Transfer of the establishment from one place to another or if it is reconstructed.</li> <li>Terminating the business in the establishment for a period exceeding six months.</li> <li>Managing the establishment for any purpose other than that for which the licence was granted.</li> <li>A final verdict is issued to close or remove the establishment.</li> <li>Expiry of the legal entity for the association , corporation or the company for which the licence was granted.</li> </ul> </li> </ul>

# Registering your business | Healthcare

## What are the Law provisions?

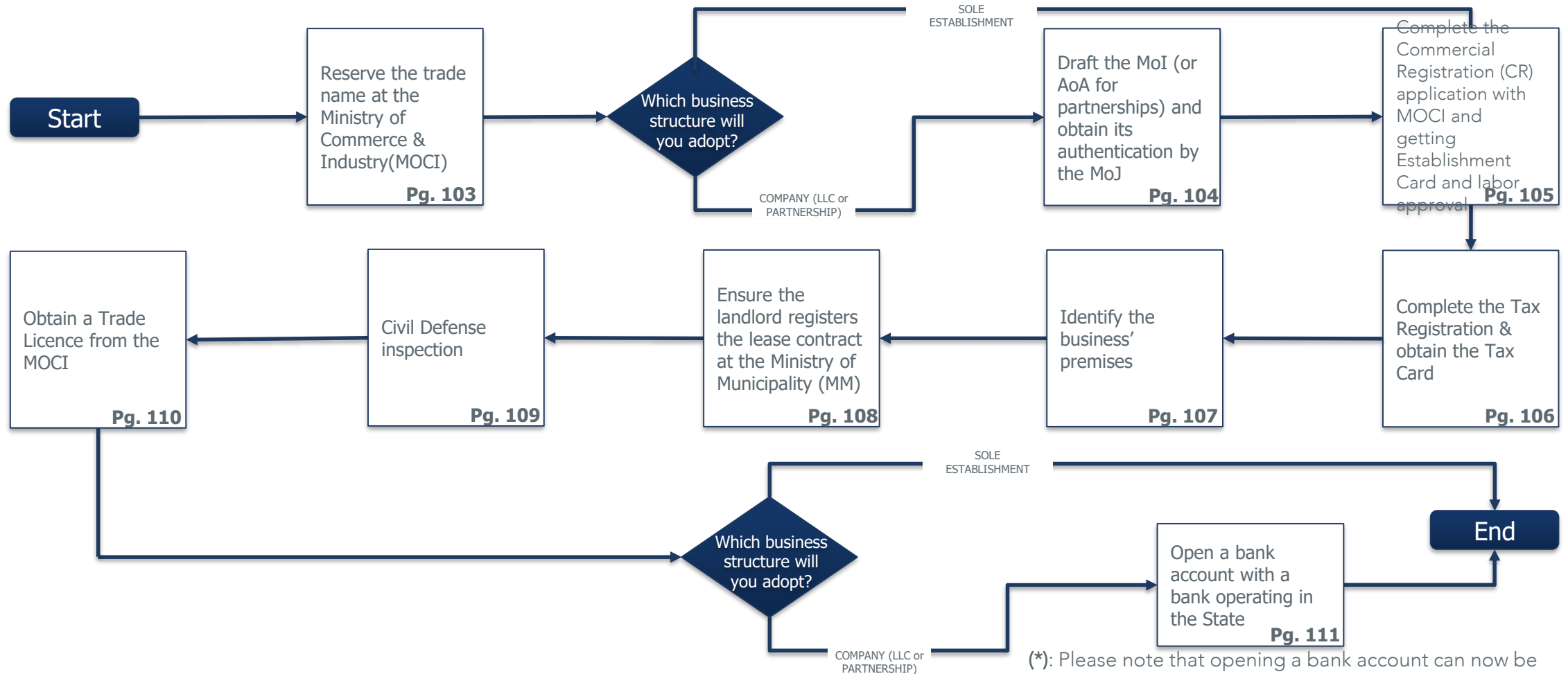
Provisions	Requirements
Pharmacy	<ul style="list-style-type: none"><li>• The healthcare facility is allowed to establish a pharmacy adjacent to its building.</li><li>• It should be managed by a legal pharmacist who has obtained a licence to practice the profession of pharmacy</li><li>• The construction of the pharmacy is must if the number of beds exceeds 50.</li><li>• If the number of beds if less than 50 and there is no annexed private pharmacy, it should provide medicines through a public pharmacy, provided that all the prescription should carry the name of the treating physician and his signature.</li></ul>
Staffing and reporting	<ul style="list-style-type: none"><li>• There should be a minimum of 1 doctor if there are less than forty beds. For a facility with greater than 40 beds there should be a minimum of two resident doctors.</li><li>• The total number of nursing staff should not be less than one fifth of the total number of beds available in the establishment.</li><li>• The healthcare facility should keep a price list for treatment and stay which is approved by the ministry.</li><li>• The manager of the establishment is responsible for reporting to the security authorities immediately about any accidents or deaths occurring in the establishment or of any suspicious diseases.</li></ul>
Record-Keeping and Admin	<ul style="list-style-type: none"><li>• Every establishment is required to keep a record with numbered pages consisting of the name and surname of the patient treated along with his age, address, ate of admission in the establishment, date of discharge or visit. The company will keep a special register, at its head office for the partners, to include the following:</li><li>• Each establishment should issued internal regulations with the rules governing the business progress and its financial and administrative systems. This regulation should include the name of the manager of the establishments, names of doctors, nursing authority members who supervise its management and jurisdiction of each. These regulations will not be valid until approved by the concerned authority.</li></ul>



# Registering your business | Food & Beverage

How to establish your business in the Food & Beverage sector ?

Step by step procedure. Click on the step you are interested in, to be directed to the relevant procedure.



(\*): Please note that opening a bank account can now be done directly after obtaining the commercial register.



# Registering your business | Food & Beverage

## Trade name reservation

### Why is this required ?

This is to ensure that the name that you have chosen is not already being used by a different company. It is also to ensure that other companies do not use the same name during the process of submitting the application for incorporation and the drafting of the memorandum of incorporation.

### • Procedure

- Choose a new trade name and reserve it at the Registration and Commercial Licenses Department of the Ministry of Commerce and Industry (MOCI). The name for the new business must be unique and not already registered as a trade mark at the MOCI. The name should not contain the name of a country and must contain an indication of the type of activity and the company structure (e.g. "Trading Co.", "Cement Co." LLC, LLP, LP etc.).
  - To verify that the new trade name is a distinctive name, you must review the terms & regulations for choosing a trade name on the Single Window website ([Click here](#)) or physically visit the Registration and Commercial Licences Department of the MOCI and search for the specific company trade name.
- **Fees:** The fees for the name reservation for a period of 6 months is QAR 1,000 Or without any fees if the business was established directly.
  - **Processing time:** The name is provided on the spot, after which the applicant is given 3 days to complete the remaining paperwork.



- For more instructions and tips on choosing a trade name, please visit the Ministry of Commerce and Industry website (the Single Window) [click here](#)
- The Single Window Portal (Ministry of Commerce and Industry) provides an option to search for trade names to facilitate choosing trade name ([click here](#))



# Registering your business | Food & Beverage

## Memorandum of incorporation (Mol) & Articles of Association (AoA)

### Why is this required ?

The Mol is a public document which sets out the rights, obligations and responsibilities of Shareholders and Directors of the company  
The Articles of Association (AoA) is a document that specifies the regulations of a company's operations and defines the company's purpose.

#### • Procedure & Requirements

- The project owner prints the Mol/AoA on Ministry Letterhead, stamps and signs it by the MOCI.
- The project owner obtains authentication of the Mol/AoA by the Ministry of Justice by answering a few questions about the project and presenting the following documents at the Authentication Department:
  - ❑ The ID of the person requesting the authentication, and
  - ❑ The power of attorney, if the authentication is requested by a person appointed by a partner by virtue of a power of attorney. If the power of attorney is issued in a foreign country, it needs to be attested by (i) the Ministry of Foreign Affairs of the issuing country; (ii) the Qatar's embassy in the issuing country or the foreign country's embassy in Qatar; and (iii) the Ministry of Foreign Affairs of Qatar. Please note that depending on the requirements of the issuing country, the project owner may need to get the power of attorney notarized by a notary public before proceeding with its attestation. If the power of attorney is written in a foreign language it needs also to be translated to Arabic.
- **Fees:** QAR 500 to attest Memorandum of incorporation, and the same to attest Articles of Association from ministry of Justice + QAR 50 for each signature
- **Processing time:** 1 Day



Tips

- When there's a change in ownership structure, ensure that changes are reflected not only in the Commercial Registration (CR) but also in the Articles of Association (AOA) and Memorandum of Association.
- Consistency across all legal documents is vital to avoid potential legal disputes, especially in scenarios involving loans, profit-sharing, etc.





# Registering your business | Food & Beverage

## Commercial Registration

### Why is this required ?

The registration with the ministry of Commerce and Industry is an important step of the incorporation of a Company that will entail the issuance of the commercial registration of the company. It carries a unique number by which the company is registered in the commercial registrar. The Commercial Registration contains the most important information about a company like its name, share capital, shareholders, managers and activities. Recently, the issuance of the establishment Card and labor approval has been merged with the issuance of the commercial register.

### • Procedures & Requirements

- The project owner fills the commercial registration application on the website of the Ministry of Commerce and Industry (“Entry in the Commercial Registry”) with the following documents
  - ☐ The ID of the person who has signed the ministry form, this should be one of the partners or a person appointed by them by virtue of a power of attorney;
  - ☐ A copy of the trade name reservation;
  - ☐ The original authenticated and attested memorandum of incorporation/articles of association (not in case of a sole establishment);
  - ☐ Copies of the IDs of the persons who have signed the memorandum of incorporation/articles of association before the Ministry of Justice, this can either be the partners or their legal representatives (not in case of a sole establishment);
  - ☐ Copies of the IDs of the company managers (not in case of a sole establishment);
  - ☐ If one of the partners is a company, the valid commercial registration of the company will be required. If the partner is a foreign company the registration documents must be attested up to the Qatar embassy in the country of origin (not in case of a sole establishment);
  - ☐ If one of the partner is a foreign company, a resolution of the directors of the foreign company to establish a company in Qatar is required. This must be attested up to the Qatar embassy in the country of origin and by the ministry of foreign affairs once in Qatar (not in case of a sole establishment).
  - ✓ Along with the issuance of the commercial register, the establishment card is issued, which allows the company to sponsor its employees and includes the names of those authorized to sign on behalf of the company.
- Note : in case of a sole establishment, consider opening a bank account for the establishment in order to separate the commercial proceeds from the personal ones.

- **Fees:** Cost of incorporation QR 500 (including one free activity)+ 300 activity fee (in case of adding another activity) + Qatar Chamber of Commerce fees(click here <https://www.qatarchamber.com/membership/> for specific Membership fees)

- **Processing time:** 1Day



# Registering your business | Food & Beverage

## Tax card and tax registration

### Why is this required ?

The tax card allows the auditors of the company to open a company file at the General Tax Authority to which they submit the annual audited reports of the company (if the company is required to do so by law).

- **Procedure**

- The tax card is the document that registers the company with the General Tax Authority. It is now issued automatically with a company's commercial registration by the Ministry of Commerce and Industry and holds the same number as the company's commercial registration
- For self registration on the DHAREEBA portal, follow the instructions on the link below. ([Click here](#))

- **Fees:** N.A.

- **Processing time:** 1 Day



# Registering your business | Food & Beverage

## Company premises

### Why is this required ?

Determining the company's premises is important for determining whether there are additional laws and approvals that apply to the company by region. Additionally, it is not possible to obtain a commercial license without specifying the company's premises.

- **Procedure**

- The project owner rents an office (premises) for the Company.
- The lease should be valid for one year at least and the size of the premises should not be less than 100 m2 unless the office is located in a business center in which case there is no minimum size.

- **Fees:** According to area and rent value.

- **Processing time:** 1 Day



# Registering your business | Food & Beverage

## Registration of lease contract

### Why is this required ?

The registration of a lease is an obligation that is placed on the owner of the leased premises to ensure that the lease is recorded with the relevant authorities and to grant both the tenant and the owner the rights enumerated in the Lease Law in Qatar.

### • Procedure

- The Ministry of Municipality provides a service for registering (amending/renewing/terminating) lease contracts on its website. To obtain the service ([click here](#))
- Applying for this service requires providing the following data and documents:
  - ☐ Copy of the contract in Arabic;
  - ☐ Title deed details;
  - ☐ Copy of the power of the attorney or an authorization to register the contract;
  - ☐ Original copy of the contract in case of sublease;
  - ☐ Kahramaa number.
- **Fees:** 0.5% of the annual rental value, not less than QAR 250 and not more than QAR 2,500.
- **Processing time:** 1 Day



# Registering your business | Food & Beverage

## Civil Defence & Health Department Inspection

### Why is this required ?

This step is important to ensure that the premises the project owner has chosen is fit for the purpose of carrying out a food and beverage business which often requires kitchen ware etc. If the premises is not fit the Civil Defense Department will suggest steps that can be taken to comply with their requirements. An inspection from the Food Safety Department of the Ministry of Public Health will also be conducted.

- Procedure

- The business establishment for a restaurant does not require any approvals nor any further steps. However, the project owner must be aware that at the time of applying for the Trade Licence the Civil Defense will inspect the premises and often will request some amendments to be made.
- The Ministry of Public Health's Food Safety Department conducts food control and inspection, in places where food is being handled and food traders to ensure its safety and validity. It also prohibits handling any food that does not meet the specifications and requirements in cooperation with competent authorities
- For certain areas sewage system and health and safety checks must also be performed by the Ministry of Municipalities.
- [Click here](#) to be directed to the provisions from the Law on Commercial, Industrial and Similar Shops and Peddlers and from the Law on Regulation Human Food Control at page 112.

- Fees: N.A.

- Processing time: It depends on the type of amendments to be made.



# Registering your business | Food & Beverage

## Trade license

### Why is this required ?

This is a license issued by the Ministry of Commerce and Industry confirming that a company is licensed to operate from a specific business premises.

### • Procedure

- The project owner fills in the form to apply for a trade licence at the Ministry of Commerce and Industry (Registration and Commercial Licences Department) with the following documents:
  - ☐ Rental agreement declaration, a rent deposit receipt by the Rental Disputes Settlement Committee or the court, or evidence of a judicial dispute for which no final judgment has been issued - Real estate authorization declaration (in case of sublease), power of attorney to manage the property (notarized by the Ministry of Justice), or a written authorization signed by all landlords for those delegated to sign the rental agreement declaration on their behalf.
  - ☐ Building completion certificate;
  - ☐ Title deed (not required if the person signing the rental agreement declaration has the same name as the property owner on the building completion certificate);
  - ☐ Civil Defense certificate if the commercial activity or project area (250 sqm and above);
  - ☐ If a commercial license is issued in a commercial complex, the commercial complex's civil defense certificate is adequate, even if the activity or area requires it. However, while renewing a commercial license, a civil defense certificate in the name of the company whose license is being renewed is necessary;
  - ☐ Photos of the premises;
  - ☐ Photos of the exterior of the building;
  - ☐ Artwork(s) of the company's proposed signage. The main language of the signage must be classical Arabic and any additional language may be used along with the Arabic;
  - ☐ Photo of the building number;
  - ☐ Copy of the ID of the person who has signed the lease agreement on behalf of the Landlord;
  - ☐ Two ministry forms signed by the Owner (and the Landlord if the Landlord is not the Owner) and the Tenant;
  - ☐ Copies of the IDs of the persons signing the forms mentioned under the point above

• **Fees:** QAR 300 – 500 depending on the activities of the company.

• **Processing time:** One Day\*



To avoid unnecessary expenses, it is advisable to prioritize the basic business licenses for your business, rather than multiple business licenses, especially in the early stages of the company's operation.



# Registering your business | Food & Beverage

## Bank account

### Why is this required ?

Opening a corporate bank account for the company is vital as the company has its own legal personality separate from its shareholders. It is also a requirement under the commercial companies law that the shareholders deposit the share capital of the company in the company's bank account within 30 days of the issuance of its commercial registration.

### • Procedure

- Open a bank account for the company with a bank operating in the State. The bank account opening procedure differs from one bank to another. However, common required documents include:
  - ☐ Account opening form signed by the managers of the company;
  - ☐ A copy of commercial registration of the company;
  - ☐ A copy of the memorandum of incorporation (or articles of association for partnerships);
  - ☐ A copy of the trade licence;
  - ☐ A copy of the Establishment Card;
  - ☐ A minimum deposit in cash.
- Important notes: (i) Some banks may agree to open (but not activate) the bank account prior to the company obtaining the Trade Licence and Establishment Card; (ii) The managers who are bank signatories must have Qatari residence permits as per the central bank's regulations.

- **Fees:** the deposit amount varies from bank to bank.
- **Processing time:** 1 Day.

(\*): A new set of services has been introduced through the Single-Window Platform, allowing business owners to open a bank account directly after completing the commercial registration and signing the articles of association.



# Registering your business | Food & Beverage

## What are the Law provisions?

Below is a summary of the key considerations from the of Regulation of Human Food Control



Provisions	Requirements
<b>General provisions</b>	<ul style="list-style-type: none"> <li>The Ministry of Public Health oversees the monitoring of imported food, tracking the duration it takes to clear and inspect these items upon arrival at customs. Additionally, the Ministry supervises the exportation of food abroad.</li> <li>No one is permitted to import food items for sale or trade in Qatar unless their name is registered in the importers' register at the Ministry of Commerce and Industry, in accordance with the law.</li> <li>Anyone importing food for sale or promotion in Qatar must notify the Ministry of Public Health well in advance of the food's arrival.</li> <li>Anyone who trades in or promotes food preserved by any method, such as freezing, refrigeration, or vacuum packaging, must obtain a license from the Ministry of Municipality.</li> </ul>
<b>Sampling</b>	<ul style="list-style-type: none"> <li>Ministry officials have the right to request all accounting books and documents related to food, examine them, take samples, and ensure compliance with the provisions of the law.</li> <li>Samples shall be taken at least three times and shall be identical each time. Each sample shall be placed in a marked, secure container.</li> <li>Samples are analyzed in government analytical laboratories.</li> </ul>



# Registering your business | Food & Beverage

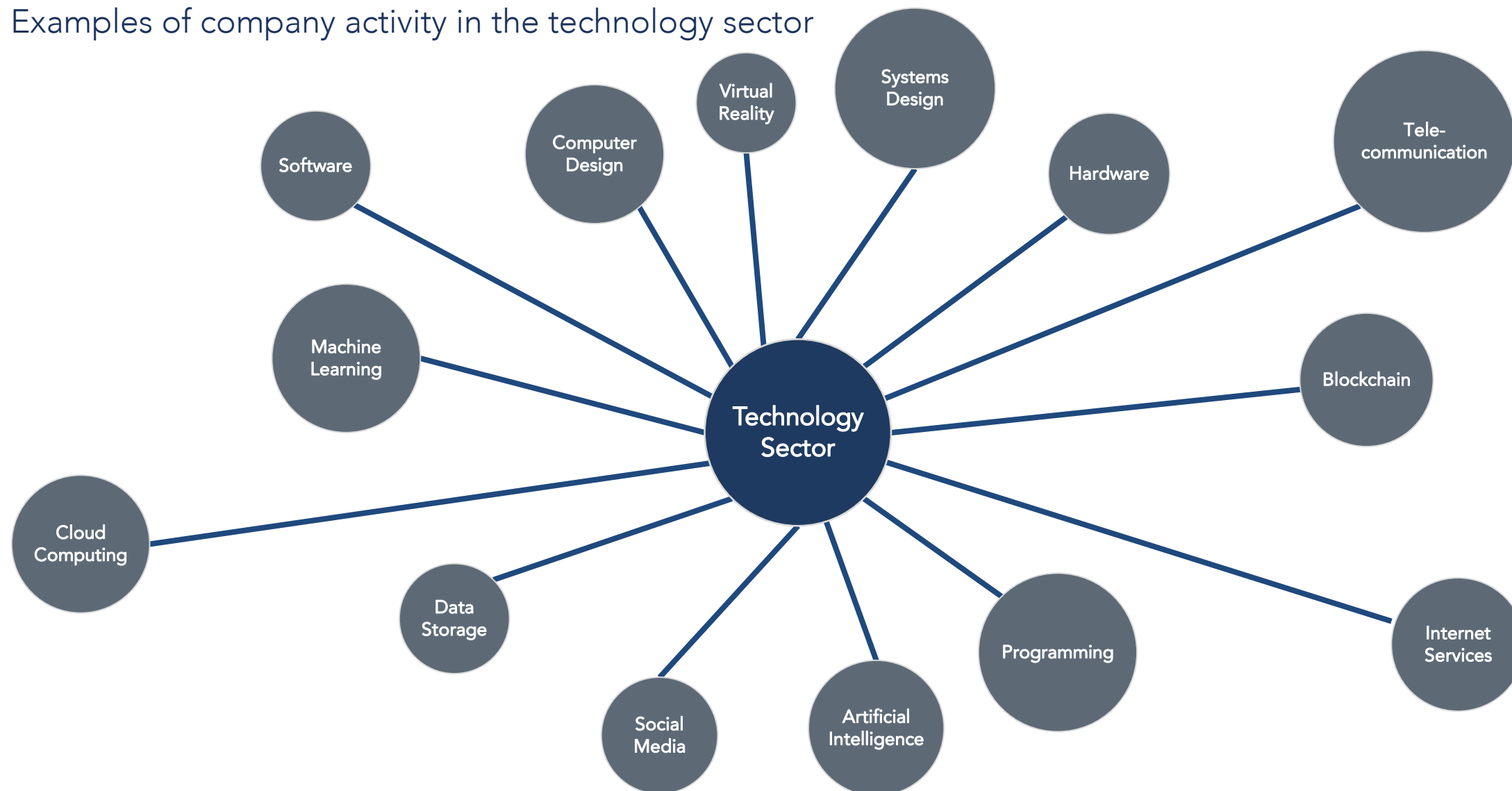
## What are the Law provisions?

Provisions	Requirements
<b>Penalties</b>	<ul style="list-style-type: none"> <li>• Anyone who intentionally participates in dealing with spoiled, damaged, or unfit human food shall be punished by imprisonment for a period of no less than six months and no more than one year, or a fine of no less than 7,000 Qatari riyals and no more than 15,000 Qatari riyals, or both penalties.</li> <li>• This amount may be doubled if the violation is committed a second time.</li> <li>• Anyone who violates the licensing and reporting provisions shall be punished with imprisonment for a period not exceeding one year, a fine not exceeding 15,000 Qatari Riyals, or both.</li> <li>• Any person who disposes of seized or confiscated food, as described in this law, without the approval of the competent administrative authority, shall be punished by imprisonment for a period of not less than two weeks and not more than two months, or a fine of not less than 300 Qatari Riyals and not more than 2,000 Qatari Riyals, or both penalties.</li> </ul>



# Registering your business | Technology

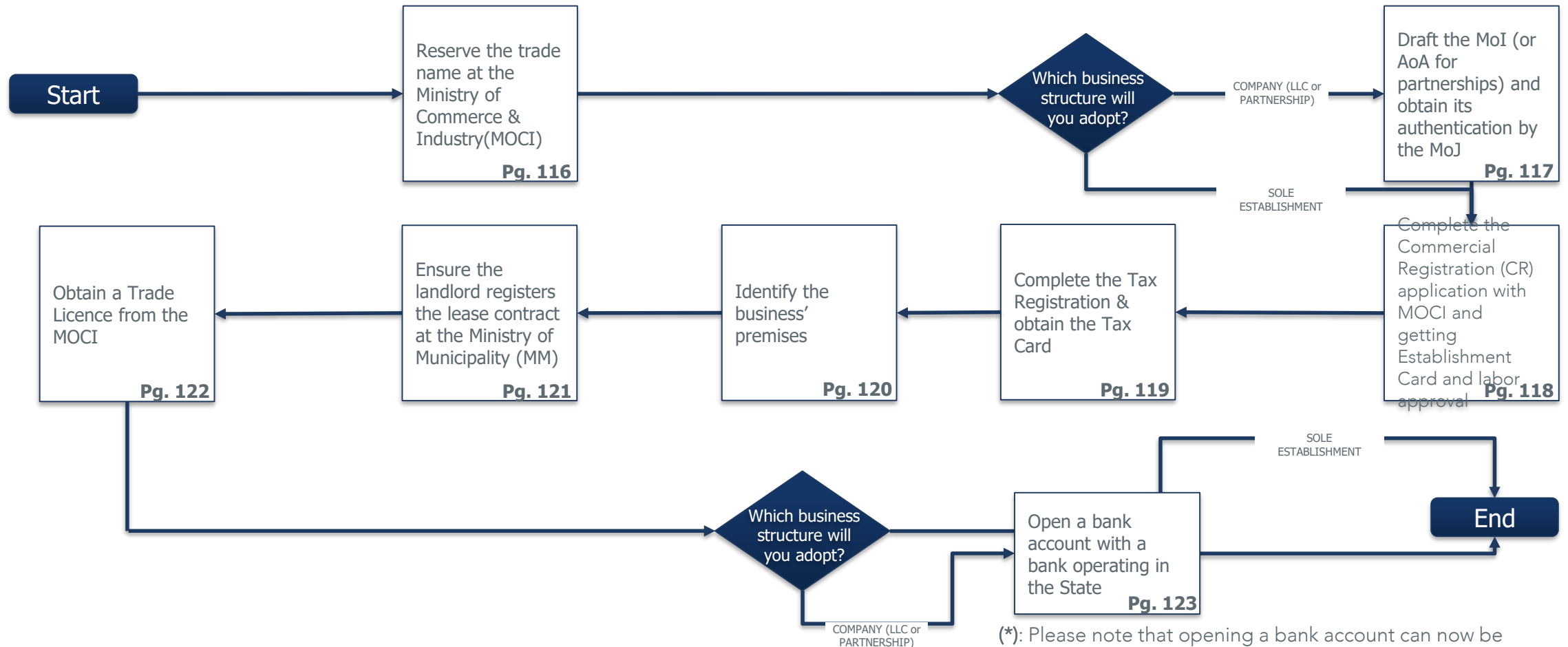
Examples of company activity in the technology sector



# Registering your business | Technology

How to establish your business in the Technology sector ?

Step by step procedure. Click on the step you are interested in, to be directed to the relevant procedure.



# Registering your business | Technology

## Trade name reservation

### Why is this required ?

This is to ensure that the name that you have chosen is not already being used by a different company. It is also to ensure that other companies do not use the same name during the process of submitting the application for incorporation and the drafting of the memorandum of incorporation.

### • Procedure

- Choose a new trade name and reserve it at the Registration and Commercial Licenses Department of the Ministry of Commerce and Industry (MOCI). The name for the new business must be unique and not already registered as a trade mark at the MOCI. The name should not contain the name of a country and must contain an indication of the type of activity and the company structure (e.g. "Trading Co.", "Cement Co." LLC, LLP, LP etc.).
- To verify that the new trade name is a distinctive name, you must review the terms & regulations for choosing a trade name on the Single Window website ([Click here](#)) or physically visit the Registration and Commercial Licences Department of the MOCI and search for the specific company trade name.

- **Fees:** The fees for the name reservation for a period of 6 months is QAR 1,000 Or without any fees if the business was established directly.
- **Processing time:** The name is provided on the spot, after which the applicant is given 3 days to complete the remaining paperwork.



Tips

- For more instructions and tips on choosing a trade name, please visit the Ministry of Commerce and Industry website (the Single Window) [click here](#)
- The Single Window Portal (Ministry of Commerce and Industry) provides an option to search for trade names to facilitate choosing trade name ([click here](#))



## Memorandum of incorporation (Mol) & Articles of Association (AoA)

### Why is this required ?

The Mol is a public document which sets out the rights, obligations and responsibilities of Shareholders and Directors of the company  
The Articles of Association (AoA) is a document that specifies the regulations of a company's operations and defines the company's purpose.

### • Procedure & Requirements

- The project owner prints the Mol/AoA on Ministry Letterhead, stamps and signs it by the MOCI.
- The project owner obtains authentication of the Mol/AoA by the Ministry of Justice by answering a few questions about the project and presenting the following documents at the Authentication Department:
  - ❑ The ID of the person requesting the authentication, and
  - ❑ The power of attorney, if the authentication is requested by a person appointed by a partner by virtue of a power of attorney. If the power of attorney is issued in a foreign country, it needs to be attested by (i) the Ministry of Foreign Affairs of the issuing country; (ii) the Qatar's embassy in the issuing country or the foreign country's embassy in Qatar; and (iii) the Ministry of Foreign Affairs of Qatar. Please note that depending on the requirements of the issuing country, the project owner may need to get the power of attorney notarized by a notary public before proceeding with its attestation. If the power of attorney is written in a foreign language it needs also to be translated to Arabic.
- **Fees:** QAR 500 to attest Memorandum of incorporation, and the same to attest Articles of Association from ministry of Justice + QAR 50 for each signature
- **Processing time:** 1 Day



- When there's a change in ownership structure, ensure that changes are reflected not only in the Commercial Registration (CR) but also in the Articles of Association (AOA) and Memorandum of Association.
- Consistency across all legal documents is vital to avoid potential legal disputes, especially in scenarios involving loans, profit-sharing, etc.



# Registering your business | Technology

## Commercial Registration

### Why is this required ?

The registration with the ministry of Commerce and Industry is an important step of the incorporation of a Company that will entail the issuance of the commercial registration of the company. It carries a unique number by which the company is registered in the commercial registrar. The Commercial Registration contains the most important information about a company like its name, share capital, shareholders, managers and activities. Recently, the issuance of the establishment Card and labor approval has been merged with the issuance of the commercial register.

### • Procedures & Requirements

- The project owner fills the commercial registration application on the website of the Ministry of Commerce and Industry (“Entry in the Commercial Registry”) with the following documents
    - ☐ The ID of the person who has signed the ministry form, this should be one of the partners or a person appointed by them by virtue of a power of attorney;
    - ☐ A copy of the trade name reservation;
    - ☐ The original authenticated and attested memorandum of incorporation/articles of association (not in case of a sole establishment);
    - ☐ Copies of the IDs of the persons who have signed the memorandum of incorporation/articles of association before the Ministry of Justice, this can either be the partners or their legal representatives (not in case of a sole establishment);
    - ☐ Copies of the IDs of the company managers (not in case of a sole establishment);
    - ☐ If one of the partners is a company, the valid commercial registration of the company will be required. If the partner is a foreign company the registration documents must be attested up to the Qatar embassy in the country of origin (not in case of a sole establishment);
    - ☐ If one of the partner is a foreign company, a resolution of the directors of the foreign company to establish a company in Qatar is required. This must be attested up to the Qatar embassy in the country of origin and by the ministry of foreign affairs once in Qatar (not in case of a sole establishment).
    - ✓ Along with the issuance of the commercial register, the establishment card is issued, which allows the company to sponsor its employees and includes the names of those authorized to sign on behalf of the company.
  - Notes: : in case of a sole establishment, consider opening a bank account for the establishment in order to separate the commercial proceeds from the personal ones.
- **Fees:** Cost of incorporation QR 500 (including one free activity)+ 300 activity fee (in case of adding another activity) + Qatar Chamber of Commerce fees(click here <https://www.qatarchamber.com/membership/> for specific Membership fees)
  - **Processing time:** 1Day



## Tax card and tax registration

### Why is this required ?

The tax card allows the auditors of the company to open a company file at the General Tax Authority to which they submit the annual audited reports of the company (if the company is required to do so by law).

- **Procedure**

- The tax card is the document that registers the company with the General Tax Authority. It is now issued automatically with a company's commercial registration by the Ministry of Commerce and Industry and holds the same number as the company's commercial registration
- For self registration on the DHAREEBA portal, follow the instructions on the link below. ([Click here](#))

- **Fees:** N.A.

- **Processing time:** 1 Day



## Company premises

### Why is this required ?

Determining the company's premises is important for determining whether there are additional laws and approvals that apply to the company by region. Additionally, it is not possible to obtain a commercial license without specifying the company's premises.

- **Procedure**

- The project owner rents an office (premises) for the Company.
- The lease should be valid for one year at least and the size of the premises should not be less than 100 m<sup>2</sup> unless the office is located in a business centre in which case there is no minimum size.

- **Fees:** According to area and rent value.

- **Processing time:** 1 Day





## Registration of lease contract

### Why is this required ?

The registration of a lease is an obligation that is placed on the owner of the leased premises to ensure that the lease is recorded with the relevant authorities and to grant both the tenant and the owner the rights enumerated in the Lease Law in Qatar.

- Procedure

- The Ministry of Municipality provides a service for registering (amending/renewing/terminating) lease contracts on its website. To obtain the service ([click here](#))
- Applying for this service requires providing the following data and documents:
  - ☐ Copy of the contract in Arabic;
  - ☐ Title deed details;
  - ☐ Copy of the power of the attorney or an authorization to register the contract;
  - ☐ Original copy of the contract in case of sublease;
  - ☐ Kahramaa number.
- **Fees:** 0.5% of the annual rental value, not less than QAR 250 and not more than QAR 2,500.
- **Processing time:** 1 Day



# Registering your business | Technology

## Trade license

### Why is this required ?

This is a license issued by the Ministry of Commerce and Industry confirming that a company is licensed to operate from a specific business premises.

### • Procedure

- The project owner fills in the form to apply for a trade licence at the Ministry of Commerce and Industry (Registration and Commercial Licences Department) with the following documents:
  - ☐ Rental agreement declaration, a rent deposit receipt by the Rental Disputes Settlement Committee or the court, or evidence of a judicial dispute for which no final judgment has been issued - Real estate authorization declaration (in case of sublease), power of attorney to manage the property (notarized by the Ministry of Justice), or a written authorization signed by all landlords for those delegated to sign the rental agreement declaration on their behalf.
  - ☐ Building completion certificate;
  - ☐ Title deed (not required if the person signing the rental agreement declaration has the same name as the property owner on the building completion certificate);
  - ☐ Civil Defense certificate if the commercial activity or project area (250 sqm and above);
  - ☐ If a commercial license is issued in a commercial complex, the commercial complex's civil defense certificate is adequate, even if the activity or area requires it. However, while renewing a commercial license, a civil defense certificate in the name of the company whose license is being renewed is necessary;
  - ☐ Photos of the premises;
  - ☐ Photos of the exterior of the building;
  - ☐ Artwork(s) of the company's proposed signage. The main language of the signage must be classical Arabic and any additional language may be used along with the Arabic;
  - ☐ Photo of the building number;
  - ☐ Copy of the ID of the person who has signed the lease agreement on behalf of the Landlord;
  - ☐ Two ministry forms signed by the Owner (and the Landlord if the Landlord is not the Owner) and the Tenant;
  - ☐ Copies of the IDs of the persons signing the forms mentioned under the point above
- **Fees:** QAR 300 – 500 depending on the activities of the company.
- **Processing time:** One Day\*



To avoid unnecessary expenses, it is advisable to prioritize the basic business licenses for your business, rather than multiple business licenses, especially in the early stages of the company's operation.



# Registering your business | Technology

## Bank account

### Why is this required ?

Opening a corporate bank account for the company is vital as the company has its own legal personality separate from its shareholders. It is also a requirement under the commercial companies law that the shareholders deposit the share capital of the company in the company's bank account within 30 days of the issuance of its commercial registration.

### • Procedure

- Open a bank account for the company with a bank operating in the State. The bank account opening procedure differs from one bank to another. However, common required documents include:
  - ☐ Account opening form signed by the managers of the company;
  - ☐ A copy of commercial registration of the company;
  - ☐ A copy of the memorandum of incorporation (or articles of association for partnerships);
  - ☐ A copy of the trade licence;
  - ☐ A copy of the Establishment Card;
  - ☐ A minimum deposit in cash.
- Important notes: (i) Some banks may agree to open (but not activate) the bank account prior to the company obtaining the Trade Licence and Establishment Card; (ii) The managers who are bank signatories must have Qatari residence permits as per the central bank's regulations.

- **Fees:** the deposit amount varies from bank to bank.
- **Processing time:** 1 Day.

(\*): A new set of services has been introduced through the Single-Window Platform, allowing business owners to open a bank account directly after completing the commercial registration and signing the articles of association.



# Registering your business | Technology

## What are the Law provisions?

Below is a summary of the key considerations from the Law on Telecommunications.



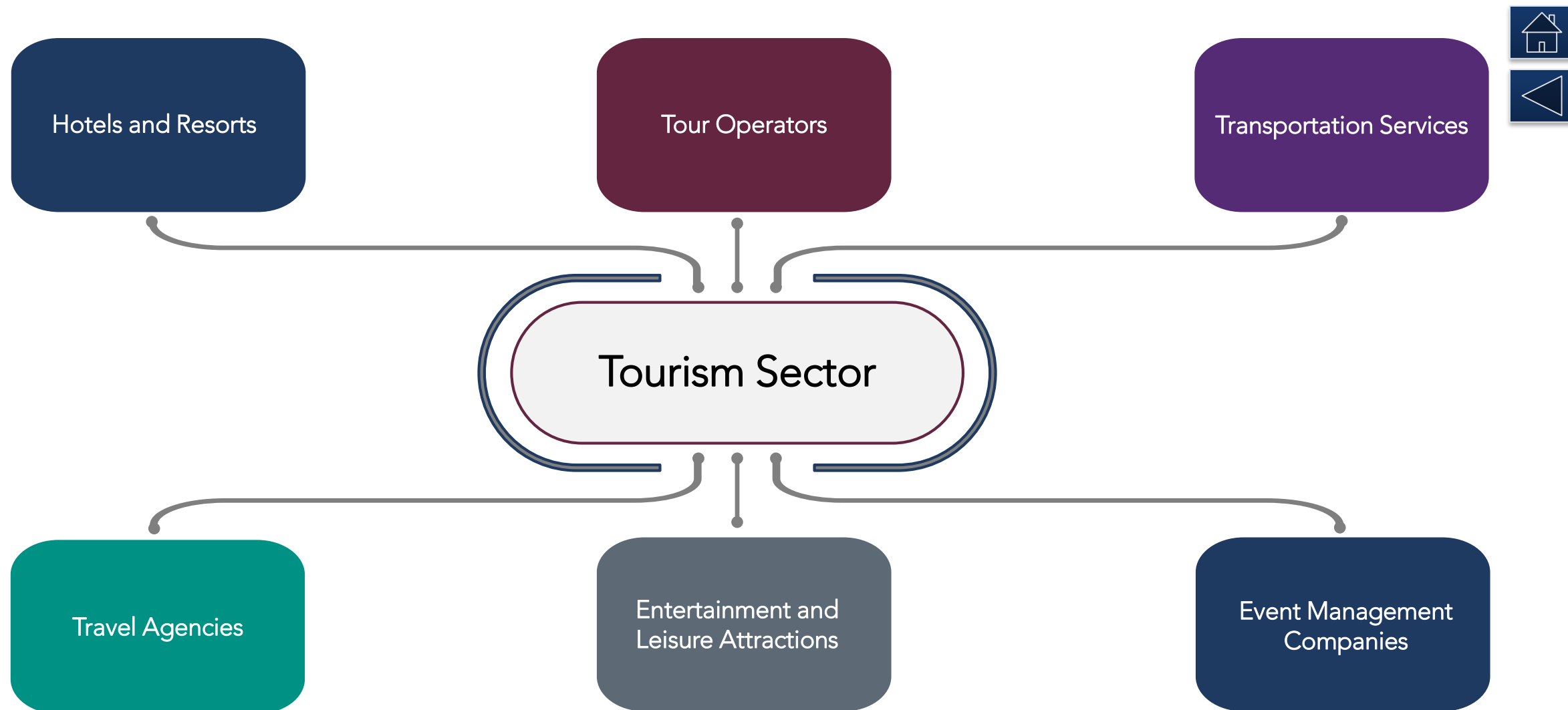
Provisions	Requirements
<b>General provisions</b>	<ul style="list-style-type: none"> <li>No person may, without a Licence, exercise any of the following activities: <ul style="list-style-type: none"> <li>Provide Telecommunications services to the public in consideration of a direct or indirect fee;</li> <li>Hold or operate a Telecommunications Network used to provide Telecommunications services to the public;</li> <li>Hold or operate any other Telecommunications Network.</li> </ul> </li> <li>There are two categories of telecommunications licenses: <ul style="list-style-type: none"> <li>Individual license;</li> <li>Class license.</li> </ul> </li> <li>No person can operate any communication device or use any frequencies without the prior Licence to use the Spectrum or a Permit to use the frequencies.</li> </ul>
<b>Licensing</b>	<ul style="list-style-type: none"> <li>The licensee under an Individual Licence may not transfer such Licence to any third party without the consent of the Board.</li> <li>Class Licences and Spectrum use Permits may not be transferred without the consent of the Secretary General.</li> <li>Upon receipt of a written application from another Service Provider in connection with Interconnection or Access, a Service Provider can proceed to negotiate in good faith with such other Service Provider to reach an agreement concerning Interconnection.</li> </ul>
<b>Operations and tariff</b>	<ul style="list-style-type: none"> <li>The Secretariat General may, for the purposes of Interconnection or Access, consider any Service Provider as a Service Provider in Control of one or more Telecommunications markets.</li> <li>Dominant Service Providers that provide to the Secretariat General tariff, prices and fees offers in connection with the Telecommunications services in the markets should obtain the prior consent of the Secretariat General thereto.</li> <li>No Dominant Service Provider may apply or change any tariff, prices, fees or any other consideration other than the tariff approved by the Secretariat General.</li> </ul>

# Registering your business | Technology

## What are the Law provisions?

Provisions	Requirements
<b>Numbering</b>	<ul style="list-style-type: none"> <li>Service Providers should ensure that the allocation, distribution and use in connection with numbers and electronic addresses granted to them and the associated capabilities and resources are consistent with the National Numbering Plan and the relevant regulations, orders and notices.</li> <li>No proprietary rights or any special rights may be distributed or allocated to numbers other than the right of use thereof.</li> </ul>
<b>Competition policy</b>	<ul style="list-style-type: none"> <li>Services providers should not undertake any anti-competitive practices. Any Service Providers classified as having a Strong Position in the Market or dominant in the Telecommunications markets should not misuse their respective market power or dominant position.</li> <li>Service Providers should not conduct any acts or activities that constitute misuse of their respective dominant positions.</li> <li>If a Service Provider undertakes any anti-competitive practice or if a Dominant Service Provider misuses its Control, the Secretariat General can issue resolutions to remedy these practices.</li> </ul>
<b>Equipment standards and approval</b>	<ul style="list-style-type: none"> <li>The Secretariat General shall determine the standards and technical specifications of the Telecommunications Equipment or their categories and the requirements of approval of such equipment.</li> <li>The Secretariat General shall maintain registers stating the approved and prohibited Telecommunications Equipment.</li> </ul>
<b>Penalties</b>	<ul style="list-style-type: none"> <li>Crimes as set out in the Articles on Penalties in the Law shall be punished by the applicable penalties.</li> <li>The penalty shall be doubled in the event of recurrence. A person shall be considered to have recommitted the same crime if such person commits the same crime within three years from the date of executing the former penalty.</li> </ul>

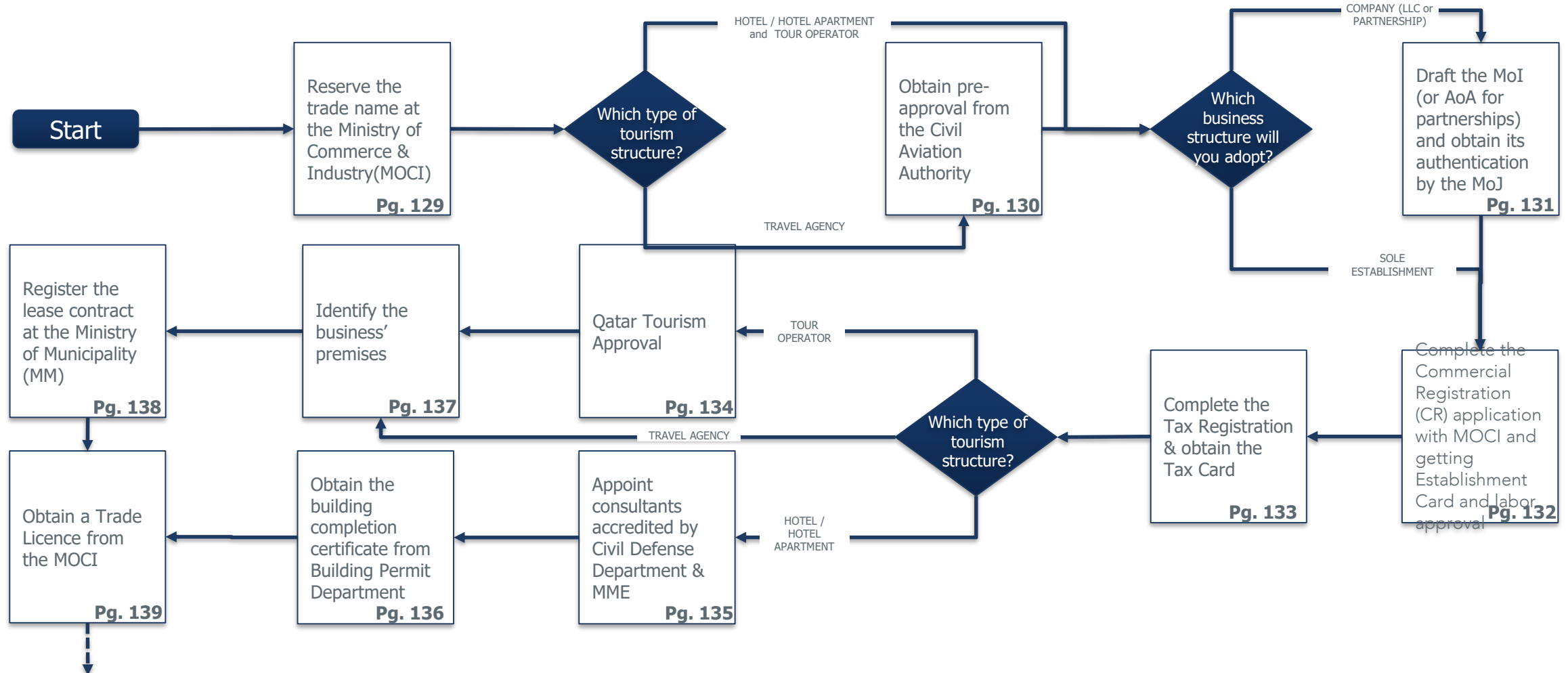




# Registering your business | Tourism

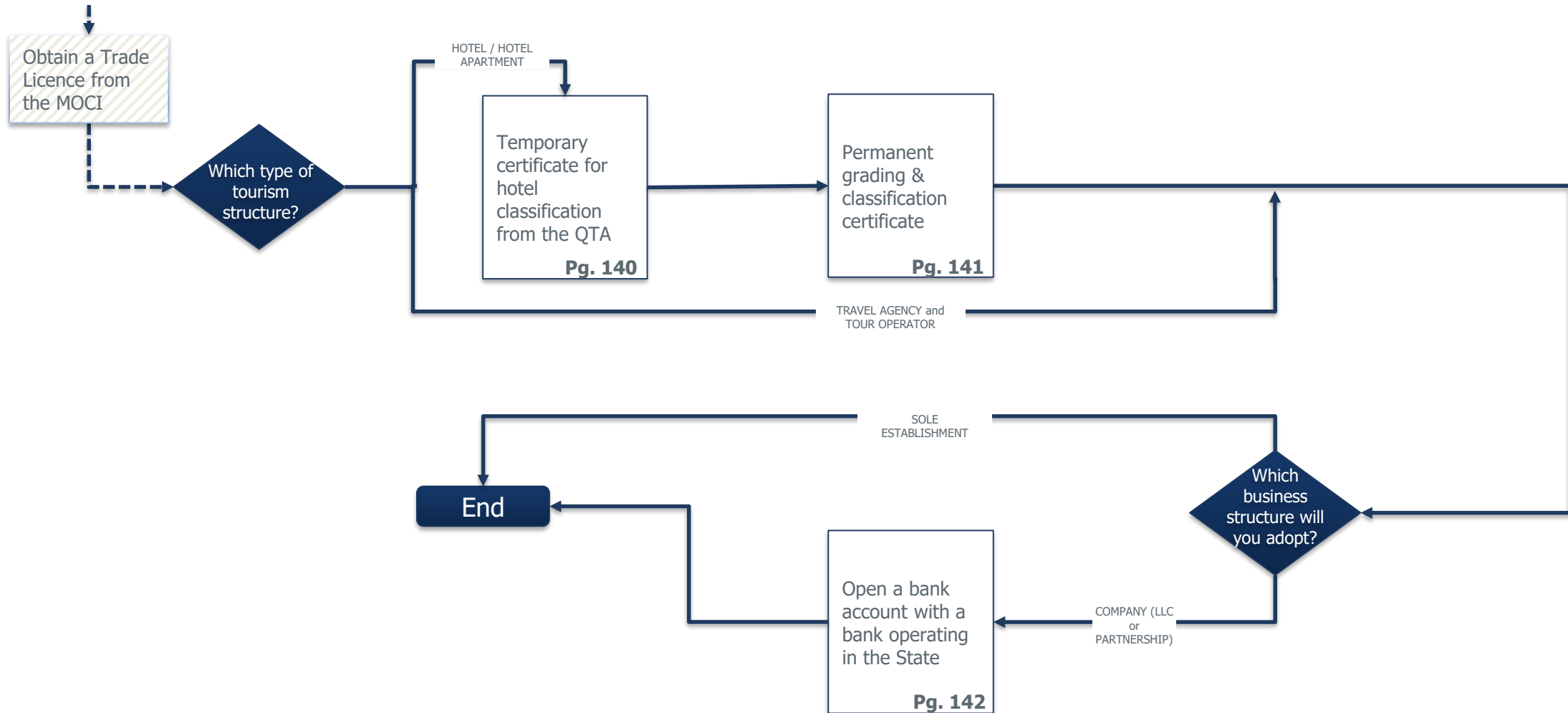
## How to establish your business in the Tourism sector ?

Step by step procedure. Click on the page number of the step you are interested in, to be directed to the relevant procedure.



# Registering your business | Tourism

How to establish your business in the Tourism sector ?



(\*): Please note that opening a bank account can now be done directly after obtaining the commercial register.





# Registering your business | Tourism

## Trade name reservation

### Why is this required ?

This is to ensure that the name that you have chosen is not already being used by a different company. It is also to ensure that other companies do not use the same name during the process of submitting the application for incorporation and the drafting of the memorandum of incorporation.

### • Procedure

- Choose a new trade name and reserve it at the Registration and Commercial Licenses Department of the Ministry of Commerce and Industry (MOCI). The name for the new business must be unique and not already registered as a trade mark at the MOCI. The name should not contain the name of a country and must contain an indication of the type of activity and the company structure (e.g. "Trading Co.", "Cement Co." LLC, LLP, LP etc.).
- To verify that the new trade name is a distinctive name, you must review the terms & regulations for choosing a trade name on the Single Window website ([Click here](#)) or physically visit the Registration and Commercial Licences Department of the MOCI and search for the specific company trade name.

- **Fees:** The fees for the name reservation for a period of 6 months is QAR 1,000 Or without any fees if the business was established directly.
- **Processing time:** The name is provided on the spot, after which the applicant is given 3 days to complete the remaining paperwork.



Tips

- For more instructions and tips on choosing a trade name, please visit the Ministry of Commerce and Industry website (the Single Window) [click here](#)
- The Single Window Portal (Ministry of Commerce and Industry) provides an option to search for trade names to facilitate choosing trade name ([click here](#))



# Registering your business | Tourism

## Travel agency | Civil Aviation Authority pre-approval

### Why is this required ?

This pre- approval is required to ensure that the project owner has the necessary capabilities and experience to operate as a travel agent in accordance with international and national criteria for the same.

- **What is a Travel Agency:** : “Travel agency” means any establishment selling or issuing tickets, facilitating the transport of baggage, booking seats on regular air transport carriers, carrying out exchanges of passenger transport, or performing other tasks or services for passengers.
- **Procedure to obtain the “Travel Agency” Licence from the Civil Aviation Authority**
  - Once the trade name reservation is made by the Project Owner, the Project Owner must carry out the following procedure to obtain the licence from the Civil Aviation Authority:
    - ☐ Project Owner to prepare a letter explaining its experience in the travel office business.
    - ☐ Project Owner to submit an engineering design for the office by an authorized and licensed engineering firm.
    - ☐ Project Owner to pay a guarantee in the amount of two hundred thousand Riyals (QR 200,000) in cash to the Civil Aviation Authority treasury. The guarantee may also be submitted in the form of a bank guarantee addressed to the Authority, issued by a bank operating in Qatar, and valid for the entire duration of the licence period and unrestricted by any conditions or limitations. This guarantee shall be used to pay any debts or obligations in the event of a default on part of the travel office or agent.
    - ☐ Project Owner to pay the licence initial fee being QAR 10,000. The renewal fees are QAR 5,000.
    - ☐ Civil Aviation Authority to issue the approval. The approval must be renewed annually.
    - ☐ The Project Owner can then proceed with registering the company as a Travel Agency.
  - [Click here](#) to be directed to the provisions from the Law No. 26 of 2006 Regulating Air Travel Agencies 26 / 2006 at page 146.
- **Fees:** licence initial fee of QAR 10,000 and QAR 5,000 for renewal.
- **Processing time:** 1 Day



## Memorandum of incorporation (Mol) & Articles of Association (AoA)

### Why is this required ?

The Mol is a public document which sets out the rights, obligations and responsibilities of Shareholders and Directors of the company  
The Articles of Association (AoA) is a document that specifies the regulations of a company's operations and defines the company's purpose.

#### • Procedure & Requirements

- The project owner prints the Mol/AoA on Ministry Letterhead, stamps and signs it by the MOCI.
  - The project owner obtains authentication of the Mol/AoA by the Ministry of Justice by answering a few questions about the project and presenting the following documents at the Authentication Department:
    - ❑ The ID of the person requesting the authentication, and
    - ❑ The power of attorney, if the authentication is requested by a person appointed by a partner by virtue of a power of attorney. If the power of attorney is issued in a foreign country, it needs to be attested by (i) the Ministry of Foreign Affairs of the issuing country; (ii) the Qatar's embassy in the issuing country or the foreign country's embassy in Qatar; and (iii) the Ministry of Foreign Affairs of Qatar. Please note that depending on the requirements of the issuing country, the project owner may need to get the power of attorney notarized by a notary public before proceeding with its attestation. If the power of attorney is written in a foreign language it needs also to be translated to Arabic.
- **Fees:** QAR 500 to attest Memorandum of incorporation, and the same to attest Articles of Association from ministry of Justice + QAR 50 for each signature
  - **Processing time:** 1 Day



Tips

- When there's a change in ownership structure, ensure that changes are reflected not only in the Commercial Registration (CR) but also in the Articles of Association (AOA) and Memorandum of Association.
- Consistency across all legal documents is vital to avoid potential legal disputes, especially in scenarios involving loans, profit-sharing, etc.



# Registering your business | Tourism

## Commercial Registration

### Why is this required ?

The registration with the ministry of Commerce and Industry is an important step of the incorporation of a Company that will entail the issuance of the commercial registration of the company. It carries a unique number by which the company is registered in the commercial registrar. The Commercial Registration contains the most important information about a company like its name, share capital, shareholders, managers and activities. Recently, the issuance of the establishment Card and labor approval has been merged with the issuance of the commercial register.

### • Procedures & Requirements

- The project owner fills the commercial registration application on the website of the Ministry of Commerce and Industry (“Entry in the Commercial Registry”) with the following documents
    - ☐ The ID of the person who has signed the ministry form, this should be one of the partners or a person appointed by them by virtue of a power of attorney;
    - ☐ A copy of the trade name reservation;
    - ☐ The original authenticated and attested memorandum of incorporation/articles of association (not in case of a sole establishment);
    - ☐ Copies of the IDs of the persons who have signed the memorandum of incorporation/articles of association before the Ministry of Justice, this can either be the partners or their legal representatives (not in case of a sole establishment);
    - ☐ Copies of the IDs of the company managers (not in case of a sole establishment);
    - ☐ If one of the partners is a company, the valid commercial registration of the company will be required. If the partner is a foreign company the registration documents must be attested up to the Qatar embassy in the country of origin (not in case of a sole establishment);
    - ☐ If one of the partner is a foreign company, a resolution of the directors of the foreign company to establish a company in Qatar is required. This must be attested up to the Qatar embassy in the country of origin and by the ministry of foreign affairs once in Qatar (not in case of a sole establishment).
    - ✓ Along with the issuance of the commercial register, the establishment card is issued, which allows the company to sponsor its employees and includes the names of those authorized to sign on behalf of the company.
  - Notes: : in case of a sole establishment, consider opening a bank account for the establishment in order to separate the commercial proceeds from the personal ones.
- **Fees:** Cost of incorporation QR 500 (including one free activity)+ 300 activity fee (in case of adding another activity) + Qatar Chamber of Commerce fees(click here <https://www.qatarchamber.com/membership/> for specific Membership fees)
  - **Processing time:** 1Day



## Tax card and tax registration

### Why is this required ?

The tax card allows the auditors of the company to open a company file at the General Tax Authority to which they submit the annual audited reports of the company (if the company is required to do so by law).

- **Procedure**

- The tax card is the document that registers the company with the General Tax Authority. It is now issued automatically with a company's commercial registration by the Ministry of Commerce and Industry and holds the same number as the company's commercial registration
- For self registration on the DHAREEBA portal, follow the instructions on the link below. ([Click here](#))

- **Fees:** N.A.

- **Processing time:** 1 Day



# Registering your business | Tourism

## Tour operator | Approval of the Qatar Tourism

### Why is this required ?

This pre- approval is required to ensure that the project owner has the necessary capabilities and experience to operate as a tour operator.

#### • Procedure

- The Project Owner must then seek the approval of the Qatar Tourism to issue a tourism license for a tourism facility, according to the rules and requirements associated with it. Such tourism license is valid for five years. [Click here](#) to be directed to the provisions from the Law on the regulation of Tourism at page 143.

- ❑ The Owner will submit through the Qatar Tourism online portal all necessary documents including Curriculum vitae of general manager, Commercial registration, Title deed of property or lease contract of establishment, Establishment ID and Public Liability Insurance Policy (at [this link](#))

- **Fees:** The licensing fees from Qatar Tourism vary according to the type of tourism activity. For example, the licensing fees are as follows:

- - Amusement park: 25,000 Qatari Riyals
- - Tourist club: 45,000 Qatari Riyals
- - Sea transport: 15,000 Qatari Riyals
- - Hotel license: 500 Qatari Riyals before classification, 10,000 Qatari Riyals under classification
- - Domestic travel activity license: 12,500 Qatari Riyals
- - Foreign travel activity license: 22,500 Qatari Riyals

To view the detailed conditions for each tourism activity, please [click here](#).

### Tourism Licenses

- **Tourism Activities:** Tourism activities that require the approval of "Qatar Tourism" include a variety of services and establishments such as: Hotel establishments, Tourism establishments (e.g., entertainment cities, tourism offices) and Tourism transportation.
- **Licensing Conditions:** Most tourism activities share common licensing conditions, which typically include: A valid commercial register, Establishment registration, A Civil Defense Certificate and Insurance documents. To view the detailed conditions for each tourism activity, please [click here](#).
- **Licensing Fees:** Licensing fees from Qatar Tourism vary according to the type of tourism activity. For example, the licensing fees for an amusement park are 25,000 Qatari Riyals, a tourist club is 45,000 Qatari Riyals, sea transport is 15,000 Qatari Riyals, and a hotel license is 500 Qatari Riyals before classification and 10,000 Qatari Riyals upon classification.



# Registering your business | Tourism

## Hotel\* | Appointment of accredited consultants

### Why is this required ?

This is important because a hotel is a very large project which requires specific criteria, approvals, architectural requirements etc.

#### • Procedure

- The hotel owner hires a consultancy firm, accredited by the Civil Defense Department and the Ministry of Municipality, to obtain the required approvals, prepare architectural maps and obtain the building permit as per the following process:
  - ❑ The Consultant will submit through the Ministry of Municipality online portal all necessary documents including the architectural maps, site plan, area statement, location plan, floor plan, elevation section etc. to obtain the building permit.
  - ❑ The Building Permit Department of the Ministry of Municipality will review the application and if all documents are in order they will issue the DC1 approval;
  - ❑ Once the DC1 approval is issued, the Building Permit Department will share the application with the services departments which include: the Qatar General Electricity and Water Corporation (KAKRAMAA); Qatar Telecom (Ooredoo); Civil Defense Department; Qatar Fuel Company (Woqod).
  - ❑ Upon review of the application by the relevant service departments the DC2 approval will be issued.
- Once both the DC1 approval and the DC2 approval are obtained, the Building Permit Department within the Ministry of Municipality will issue the Building Permit allowing the project owner to begin building the hotel.
- The hotel owner hires an accredited contractor and supervisory consultant to build the hotel.

• **Fees:** N/A.

• **Processing time:** 4 weeks for the DC1 approval + 4 weeks for the DC2 approval, i.e. about 8 weeks to obtain the building permit.

(\*): a large Hotel falls outside the scope of an SME as it will cost over QAR 500 million. A Boutique Hotel (no more than 40 rooms) would more likely be within the scope of an SME.



## Hotel | Building completion certificate

### Why is this required ?

This certificate is crucial in the construction stage as it provides formal evidence that the building works have been approved and completed in accordance with the building regulations and to the satisfaction of the Ministry of Municipality.

- **Procedure**

- Once the construction is completed, the supervisory consultant will request the inspection of the Building Permit Department and the relevant services departments in order to obtain their approval that the construction has been completed in accordance with the building permit.
- Once approved by the Building Permit Department and the relevant services departments , the Building Permit Department will issue a Building Completion Certificate and the building will be registered as a touristic building

- **Fees:** 0.1% of the value of the building.
- **Processing time:** 4 Weeks





## Company premises

### Why is this required ?

Determining the company's premises is important for determining whether there are additional laws and approvals that apply to the company by region. Additionally, it is not possible to obtain a commercial license without specifying the company's premises.

- **Procedure**

- The project owner rents an office (premises) for the Company.
- The lease should be valid for one year at least and the size of the premises should not be less than 100 m2 unless the office is located in a business center in which case there is no minimum size.

- **Fees:** According to area and rent value.

- **Processing time:** 1 Day



## Registration of lease contract

### Why is this required ?

The registration of a lease is an obligation that is placed on the owner of the leased premises to ensure that the lease is recorded with the relevant authorities and to grant both the tenant and the owner the rights enumerated in the Lease Law in Qatar.

#### • Procedure

- The Ministry of Municipality provides a service for registering (amending/renewing/terminating) lease contracts on its website. To obtain the service ([click here](#))
- Applying for this service requires providing the following data and documents:
  - ☐ Copy of the contract in Arabic;
  - ☐ Title deed details;
  - ☐ Copy of the power of the attorney or an authorization to register the contract;
  - ☐ Original copy of the contract in case of sublease;
  - ☐ Kahramaa number.
- **Fees:** 0.5% of the annual rental value, not less than QAR 250 and not more than QAR 2,500.
- **Processing time:** 1 Day



# Registering your business | Tourism

## Trade license

### Why is this required ?

This is a license issued by the Ministry of Commerce and Industry confirming that a company is licensed to operate from a specific business premises.

### • Procedure

- The project owner fills in the form to apply for a trade licence at the Ministry of Commerce and Industry (Registration and Commercial Licences Department) with the following documents:
  - ☐ Rental agreement declaration, a rent deposit receipt by the Rental Disputes Settlement Committee or the court, or evidence of a judicial dispute for which no final judgment has been issued - Real estate authorization declaration (in case of sublease), power of attorney to manage the property (notarized by the Ministry of Justice), or a written authorization signed by all landlords for those delegated to sign the rental agreement declaration on their behalf.
  - ☐ Building completion certificate;
  - ☐ Title deed (not required if the person signing the rental agreement declaration has the same name as the property owner on the building completion certificate);
  - ☐ Civil Defense certificate if the commercial activity or project area (250 sqm and above);
  - ☐ If a commercial license is issued in a commercial complex, the commercial complex's civil defense certificate is adequate, even if the activity or area requires it. However, while renewing a commercial license, a civil defense certificate in the name of the company whose license is being renewed is necessary;
  - ☐ Photos of the premises;
  - ☐ Photos of the exterior of the building;
  - ☐ Artwork(s) of the company's proposed signage. The main language of the signage must be classical Arabic and any additional language may be used along with the Arabic;
  - ☐ Photo of the building number;
  - ☐ If the site is classified as a kiosk, attach sketch of the site certified by the municipality.
  - ☐ Copy of the ID of the person who has signed the lease agreement on behalf of the Landlord;
  - ☐ Two ministry forms signed by the Owner (and the Landlord if the Landlord is not the Owner) and the Tenant;
  - ☐ Copies of the IDs of the persons signing the forms mentioned under the point above

- **Fees:** QAR 300 – 500 depending on the activities of the company.

- **Processing time:** One Day\*



Tips

To avoid unnecessary expenses, it is advisable to prioritize the basic business licenses for your business, rather than multiple business licenses, especially in the early stages of the company's operation.



## Hotel | Temporary certificate of hotel classification

### Why is this required ?

A temporary certificate of hotel classification is issued during the soft opening stage of the Hotel until it is able to fulfill all requirements of its classification.

#### • Procedure

- The hotel owner seeks for the preliminary approval of the Qatar Tourism as per the below procedure (QTA classification procedure available at the [following link](#))
  - ❑ A hotel owner requesting for the classification is provided with the grading criteria and a self-assessment application. (This is available at the Licensing department, and soon to be released online).
  - ❑ Once completed the self-assessment should be returned to the Directorate, addressed to the Director of Tourism Licensing, who in turn schedules a classification visit, giving the hotel / hotel owner at least one (1) weeks' notice of the inspection date.
  - ❑ The Licensing Department Inspection team then visits the hotel, checking and confirming its conformity with the applicable standards expected from the category applied for, i.e. 5\* Hotel, 4\* Hotel, 3\* Hotel, 2\*Hotel, 1\* Hotel, or Hotel Apartments.
  - ❑ A hotel classification report is then prepared and provided to the hotel within 7 days of the inspection, noting any deficiencies, with observations made on general or specific points relating to standards, management, services and facilities. A temporary classification of the hotel will be provided\*.
  - ❑ The Authority shall then grant a temporary certificate of Hotel Classification, which shall be placed in a visible and prominent location at the front desk or reception. The hotel shall then have a period of six (6) months to complete all the noted deficiencies and rectify any of the comments mentioned within the report.

#### • Fees: N.A.

#### • Processing time: 1 week from the date of completing all requirements.

(\*): The hotel owner has the right to appeal the classification decision, in writing, within a period of seven days of issuance. This appeal is made to the Grading and Classification Committee, who shall consider the case on the basis of evidence, and any new evidence submitted. The Committee will give a response within 30 days of receipt of the appeal. The Committee shall make its final decision known; and in this regard, the Chairman's decision is final.



# Registering your business | Tourism

## Hotel | Permanent grading and classification certificate

### Why is this required ?

This is the final and permanent grading and classification certificate for a Hotel.

#### • Procedure

- The hotel owner addresses the deficiencies noted in the initial report of the Licensing Inspection team and receives its permanent Grading and Classification Certificate\* as per the below procedure:
  - ❑ The Licensing Inspection team shall again visit and re-inspect the hotel, including a re-assessment of those areas, services and facilities noted as deficient in the initial report. A final report shall be completed and distributed with one (1) week of the final inspection.
  - ❑ Where all areas and deficiencies have been suitably addressed, the hotel shall receive its permanent Grading and Classification Certificate. The hotel shall also receive a plaque depicting its grading, and this should be displayed in a prominent position at the main entrance of the hotel.
  - ❑ Where a hotel fails to complete the works and quality standards required for a proposed classification, the Inspectors shall deliver a recommendation of the correct classification, conforming to the national standards and based on the factual evidence provided. Accordingly, the QTA will issue its final rating to the hotel.
- The hotel owner has the right to appeal the final classification decision by applying for a new inspection of the QTA Licensing Inspection team in January of each year.
- If the hotel owner hires a management company, this company must also be registered with the QTA.

#### • Fees: N.A.

#### • Processing time: 1 week from the date of completing all requirements.

(\*): Once the hotel is granted with the certificate, the QTA has in place a monitoring procedure and carries out spot checks to ensure that all hotels maintain their quality.



# Registering your business | Tourism

## Bank account

### Why is this required ?

Opening a corporate bank account for the company is vital as the company has its own legal personality separate from its shareholders. It is also a requirement under the commercial companies law that the shareholders deposit the share capital of the company in the company's bank account within 30 days of the issuance of its commercial registration.

### • Procedure

- Open a bank account for the company with a bank operating in the State. The bank account opening procedure differs from one bank to another. However, common required documents include:
  - ☐ Account opening form signed by the managers of the company;
  - ☐ A copy of commercial registration of the company;
  - ☐ A copy of the memorandum of incorporation (or articles of association for partnerships);
  - ☐ A copy of the trade licence;
  - ☐ A copy of the Establishment Card;
  - ☐ A minimum deposit in cash.
- Important notes: (i) Some banks may agree to open (but not activate) the bank account prior to the company obtaining the Trade Licence and Establishment Card; (ii) The managers who are bank signatories must have Qatari residence permits as per the central bank's regulations.

- **Fees:** the deposit amount varies from bank to bank.
- **Processing time:** 1 Day.

(\*): A new set of services has been introduced through the Single-Window Platform, allowing business owners to open a bank account directly after completing the commercial registration and signing the articles of association.



# Registering your business | Tourism

## Tour operators and hotels | What are the Law provisions?

Below is a summary of the key considerations from the Law on the Regulation of Tourism.



Provisions	Requirements
<b>General provisions</b>	<ul style="list-style-type: none"> <li>The establishment, use or management of a hotel or tourist establishment or practicing any tourist activity is not allowed unless a licence is obtained from the General Tourism Authority.</li> </ul>
<b>Licensing</b>	<ul style="list-style-type: none"> <li>The application for the licence should be submitted to the relevant department which will notify the applicant of its decision within 30 days from the date of submission. If no response is received within this period, it is to be considered an implicit rejection of the application.</li> <li>If the application is approved, the relevant department will issue a preliminary approval so as to enable the applicant to complete the construction and install equipment necessary.</li> <li>Upon completion, the applicant should notify the department in writing. The department will verify the completion of construction and equipment installation within 15 days from the notification date and issue the licence if approved.</li> <li>If the construction has not been completed and/or the necessary equipment has not been installed, the applicant may be granted an additional period or periods. The application will be rejected if the required works are not completed within the additional granted period.</li> <li>The licence for hotel establishments is valid for 3 years and that for tourist establishments and activities is valid for 1 year.</li> <li>The licence can be renewed for further similar periods on payment of the prescribed fee.</li> </ul>
<b>Cancellation of Licence</b>	<p>The licence will be cancelled in the following cases:</p> <ul style="list-style-type: none"> <li>If the licensee terminates the activity (an announcement is to be made in a daily newspaper)</li> <li>The activity ceases for 6 consecutive months</li> <li>Activities practiced are in violation of the licence</li> <li>The licensee does not maintain any condition for control of the licence as the Law</li> <li>The building in which the establishment is located is demolished</li> <li>The licensee changes the location of the establishment without notifying the Authority</li> <li>The licensee notifies the Authority that he intends to cease the licensed activity</li> </ul>

# Registering your business | Tourism

## Tour operators and hotels | What are the Law provisions?



Provisions	Requirements
<b>Cancellation of licence (continued)</b>	<ul style="list-style-type: none"> <li>There has been a violation of any legislation, public order or public morals, or engaging in any act that may harm the country's reputation or security</li> <li>The final judgment to close the establishment has been issued</li> </ul> <p>In the case of death of licensee, his heirs shall notify the Competent Department within three months along with information about their names, residential address and appointed delegate for managing the activity. The heirs should take necessary action to transfer the licence to their name within a prescribed period, failing which the licence will be cancelled.</p>
<b>Staffing and reporting</b>	<ul style="list-style-type: none"> <li>There should be one management for the licensed activity.</li> <li>Approval of the relevant department should be sought prior to making any changes to the facility or construction.</li> <li>The Authority must be informed in writing of any intention to amend the trade name, the ownership or the management.</li> <li>The customer should be provided with an invoice listing the services provided and the value of each.</li> <li>Necessary precautions should be taken to conserve the environment.</li> <li>Necessary licenses should be obtained from the relevant authorities before establishing any events in the hotel or tourist establishment, and the General Tourism Authority should be notified of such licences and approvals before the event.</li> <li>A notice of at least 15 days should be given to the Authority regarding marketing programs for tourists. Such programs should not be announced until approval has been given.</li> <li>Copies of agreement and contracts with other hotels or tourist establishments, whether inside or outside of Qatar, should be provided to the Authority.</li> <li>The licence and the tariff card showing the prices of services and available products in both Arabic and English should be displayed in a conspicuous place.</li> </ul>
<b>Record keeping and admin</b>	<ul style="list-style-type: none"> <li>The licensee should maintain books, records and documents for the period prescribed by the regulations and should submit the same upon request by relevant authorities.</li> <li>Adequate opportunities for training, development and rehabilitation of national manpower at various tourist and administrative levels should be provided, and the annual training programs should be submitted to the Authority.</li> </ul>



# Registering your business | Tourism

## Tour operators and hotels | What are the Law provisions?



Provisions	Requirements
<b>Classification</b>	<ul style="list-style-type: none"> <li>The hotel and tourist establishments are be categorised by as per the rules and conditions in the Classification Guide issued by the decision of the President of the Authority.</li> <li>Responsible management should ask for these to be reclassified during January each year in accordance with procedure determined by the President.</li> </ul>
<b>Penalties</b>	<ul style="list-style-type: none"> <li>Imprisonment upto one year or a fine of upto QAR 100,000 can be imposed if: <ul style="list-style-type: none"> <li>Operations are conducted without a licence (the establishment will be closed);</li> <li>Acts that are inconsistent with legislation are carried out by the establishment (the establishment could be closed and the licence may be revoked).</li> </ul> </li> <li>A fine of upto QAR 50,000 may be imposed for violation of the staffing, reporting or record keeping requirements.</li> <li>An appeal can be made to the President within 30 days from the date of notification of the penalty decision.</li> <li>The President will rule on the appeal within 15 days from the date of submission.</li> </ul>

# Registering your business | Tourism

## Travel agency | What are the Law provisions?

Below is a summary of the key considerations from the Law Regulating Air Travel Agencies.



Provisions	Requirements
General provisions	<ul style="list-style-type: none"> <li>No travel agency can operate without a licence from the competent department.</li> <li>No business or activities can be conducted outside the limits defined in the licence.</li> <li>Except for facilitating Hajj and Umrah, no establishment other than a duly licensed travel agency can conduct the business or provide the services defined in the preceding article.</li> <li>An airline can conduct business or provide services for passengers on its travel routes if it obtains a licence from the competent department and allocates a special section at its premises for such business and services and keeps a separate account from the rest of its business.</li> </ul>
Application requirements to get a licence	<ul style="list-style-type: none"> <li>The applicant should be a Qatari or GCC national who is at least 21 years old.</li> <li>Where the applicant is a company, 51% of its capital must be owned by a Qatari or GCC company.</li> <li>The applicant should not have been convicted of an offence involving breach of honor or honesty.</li> <li>The applicant should have sufficient experience in the travel agency business.</li> <li>The applicant should submit an engineering design by an authorized and licensed engineering firm.</li> <li>The applicant should pay a guarantee of QAR 200,000 in cash to the Civil Aviation Authority treasury or provide a bank guarantee to the Authority issued by a bank operating in Qatar valid for the entire duration of the licence period and unrestricted by any conditions or limitations.</li> </ul>
Licensing	<ul style="list-style-type: none"> <li>The licence is renewable every calendar year and all the conditions as for the original licence must be met upon renewal.</li> <li>The licence cannot be transferred to others until after three years from the date of issue and upon the approval of the competent department. The transferee should fulfill the same conditions as those for a licence applicant.</li> <li>A licensed travel agency can open one or more branches within Qatar provided that the competent department is notified of it and annual fee of QAR 2,500 is paid for each branch.</li> <li>The travel agency should provide the concerned department with samples of the publications, bulletins and photographs that bear its name and are published by it for distribution within or outside Qatar.</li> </ul>

## Travel agency | What are the Law provisions?

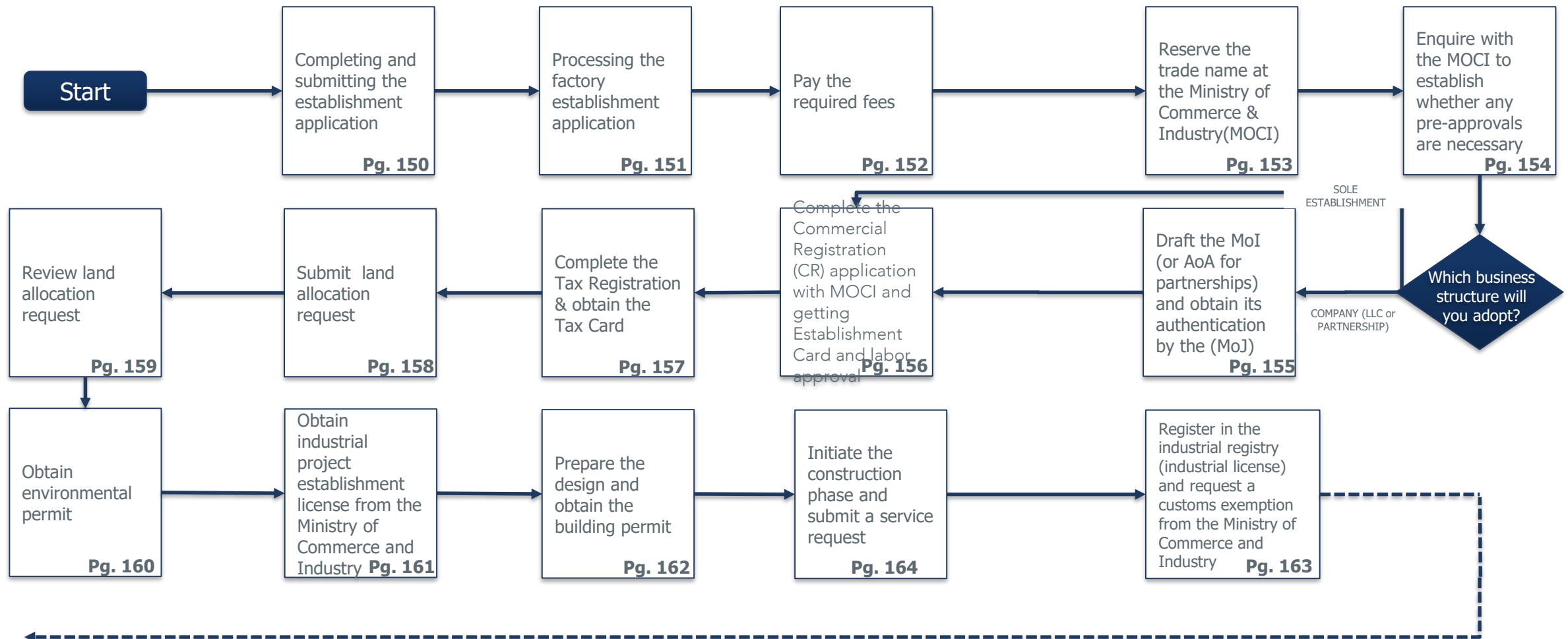


Provisions	Requirements
<b>Cancellation of licence</b>	<p>The licence to establish a travel will be cancelled in the following cases:</p> <ul style="list-style-type: none"> <li>• The agency ceases to conduct business for three months.</li> <li>• The agency conducts business for which it is not licensed.</li> <li>• There has been a failure to meet any of the application requirements mentioned above.</li> <li>• The licence is not renewed within 30 days of its expiry.</li> <li>• The guarantee amount is not provided within 30 days from the date of notification by the Authority sent via registered letter.</li> </ul> <p>In the case of death of licensee, his heirs shall notify the Authority within 60 days along with information about their names, residential address and appointed proxy for managing the agency. The heirs should take necessary action to transfer the licence to their name within six months of the death of the licensee, failing which the licence will be cancelled.</p>
<b>Reporting and penalties</b>	<ul style="list-style-type: none"> <li>• Judicial control officials of the Authority are entitled to inspect the business of travel agencies including work systems, books, records and other documents and to seize them where necessary.</li> <li>• Any person convicted of violating this Law shall be sentenced to a fine of not less than QAR 1,000 and not more than QAR 25,000.</li> <li>• In case the violation is repeated, in addition to the stipulated penalty, the court may order the revocation or suspension of the licence for a period not exceeding 6 months.</li> <li>• If another violation is committed within one year of imposition of the sentence for the first violation, the accused will be deemed recidivist.</li> </ul>

# Registering your business | Manufacturing

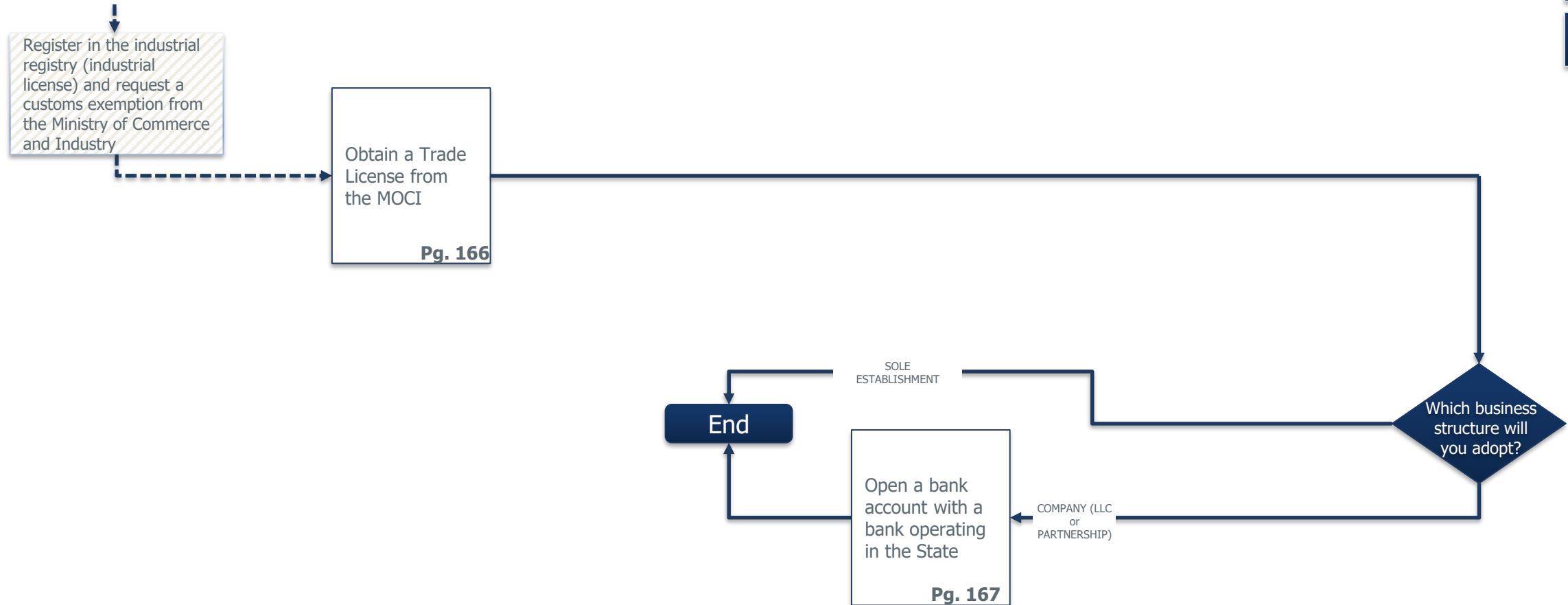
## How to establish your business in the manufacturing?

Step by step procedure. Click on the page number of the step you are interested in, to be directed to the relevant procedure.



# Registering your business | Manufacturing

How to establish your business in manufacturing?



(\*): Please note that opening a bank account can now be done directly after obtaining the commercial register.



# Registering your business | Manufacturing

## Completing and submitting the establishment application

### Why is this required ?

This is an important step to assess whether an applicant has the capability to open a factory in Qatar and is aware of the costs and work involved in the same.

#### • Procedure

- The investor submits and fills out an application to establish a factory through the "[Single Window](#)" portal. To start the service, please [click here](#). The application form includes the following data:

- |   |  |
|---|--|
| <input type="checkbox"/> Capital and partners   | <input type="checkbox"/> Capital structure   |
| <input type="checkbox"/> Industrial activities  | <input type="checkbox"/> Company location  |
| <input type="checkbox"/> Legal form             | <input type="checkbox"/> Required labor  |
| <input type="checkbox"/> Trade Name             | <input type="checkbox"/> Company contract  |
| <input type="checkbox"/> Authorized Signatories | <input type="checkbox"/> Financial Analysis  |
|   | <input type="checkbox"/> -Additional data (land information, equipment and machinery, raw materials, products) |

#### • Required Documents:

- ☐ Preliminary feasibility study (technical and financial)
- ☐ A letter of authorization from the concerned party(s) to the person who will carry out the procedures for completing the application
- ☐ Factory layout drawing (in case of land allocation request)
- ☐ Allocation deed from Manateq Company (if the land is allocated by Manateq Company).
- ☐ The form will automatically validate the entered data to ensure consistency of the inputs.

#### • Fees: n.a.

- **Processing time:** One day (if all data and documents are complete; this includes several steps: submitting the application, processing the application, issuing the record, and obtaining initial approval)



# Registering your business | Manufacturing

## Processing the factory establishment application

### Why is this required ?

This is an important step to evaluate the application, review the completeness of all submitted documents, and examine the industrial project financing plan.

- **Procedure**

- The system reviews and audits the application immediately upon receipt and then communicates with the authorities responsible for issuing the required approvals
- The applicant will receive regular notifications about the progress of the application via text messages and emails
- The applicant can follow up on the application through the Single Window platform
- In case of incomplete or inaccurate data entered, the applicant will be contacted to provide the necessary information

- **Fees:** n.a.

- **Processing time:** One day (if all data and documents are complete; this includes several steps: submitting the application, processing the application, issuing the record, and obtaining initial approval)



## Pay the required fees

### Why is this required ?

The investor pays the required fees to complete the remaining steps of establishing the factory.

- **Procedure**

- After approval is issued, the system calculates the estimated fees for the application and sends a notification to the investor to pay via one of the following methods:
  - ☐ Through the Single Window platform using debit cards or credit cards
  - ☐ Visiting the Single Window offices
  - ☐ Bank transfer
  - ☐ Bank deposit

- **Fees:** Includes commercial registration fees (which vary depending on the activities) and initial approval fees of QAR 500, and any other fees.
- **Processing time:** 10 days.





## Trade name reservation

### Why is this required ?

This is to ensure that the name that you have chosen is not already being used by a different company. It is also to ensure that other companies do not use the same name during the process of submitting the application for incorporation and the drafting of the memorandum of incorporation.

### • Procedure

- Choose a new trade name and reserve it at the Registration and Commercial Licenses Department of the Ministry of Commerce and Industry (MOCI). The name for the new business must be unique and not already registered as a trade mark at the MOCI. The name should not contain the name of a country and must contain an indication of the type of activity and the company structure (e.g. "Trading Co.", "Cement Co." LLC, LLP, LP etc.).
  - To verify that the new trade name is a distinctive name, you must review the terms & regulations for choosing a trade name on the Single Window website ([Click here](#)) or physically visit the Registration and Commercial Licences Department of the MOCI and search for the specific company trade name.
- **Fees:** The fees for the name reservation for a period of 6 months is QAR 1,000 Or without any fees if the business was established directly.
  - **Processing time:** The name is provided on the spot, after which the applicant is given 3 days to complete the remaining paperwork.



- For more instructions and tips on choosing a trade name, please visit the Ministry of Commerce and Industry website (the Single Window) [click here](#)
- The Single Window Portal (Ministry of Commerce and Industry) provides an option to search for trade names to facilitate choosing trade name ([click here](#))



## Approval of concerned authorities

### Why is this required ?

This step is important to ensure that the project owner obtains all the relevant approvals, if any.

- **Pre-Approvals**

- Depending on the type of manufacturing, multiple pre-approvals will need to be obtained
  - ☐ Obtaining a Qatar Industrial Zone (QIZ) license from the Ministry of Commerce and Industry.
  - ☐ Obtaining a permit from the Qatar General Electricity and Water Corporation for opening a power and water connection for the manufacturing facility.
  - ☐ Obtaining a permit from the Ministry of Municipalities for any waste water disposal systems and an industrial safety certificate.

- **Procedure**

- The Ministry of Commerce and Industry will be able to inform the project owner if any pre approvals are necessary and which department will be responsible for granting the said pre approval.
- In obtaining the pre approvals for undertaking certain activities, the project owner may inquire regarding the activity that he/she wishes to perform at the Ministry of Commerce and Industry.
- Based on the above, the project owner obtains the approval of the concerned authorities according to the nature of activities to be added to the commercial register. For example, publishing and media activities (including advertising) require licenses from the Ministry of Youth, Culture and Sports.

- **Fees:** It depends on the concerned authority / required approval.

- **Processing time:** It depends on the concerned authority / required approval.



## Memorandum of incorporation (Mol) & Articles of Association (AoA)

### Why is this required ?

The Mol is a public document which sets out the rights, obligations and responsibilities of Shareholders and Directors of the company  
The Articles of Association (AoA) is a document that specifies the regulations of a company's operations and defines the company's purpose.

### • Procedure & Requirements

- The project owner prints the Mol/AoA on Ministry Letterhead, stamps and signs it by the MOCI.
  - The project owner obtains authentication of the Mol/AoA by the Ministry of Justice by answering a few questions about the project and presenting the following documents at the Authentication Department:
    - ❑ The ID of the person requesting the authentication, and
    - ❑ The power of attorney, if the authentication is requested by a person appointed by a partner by virtue of a power of attorney. If the power of attorney is issued in a foreign country, it needs to be attested by (i) the Ministry of Foreign Affairs of the issuing country; (ii) the Qatar's embassy in the issuing country or the foreign country's embassy in Qatar; and (iii) the Ministry of Foreign Affairs of Qatar. Please note that depending on the requirements of the issuing country, the project owner may need to get the power of attorney notarized by a notary public before proceeding with its attestation. If the power of attorney is written in a foreign language it needs also to be translated to Arabic.
- **Fees:** QAR 500 to attest Memorandum of incorporation, and the same to attest Articles of Association from ministry of Justice + QAR 50 for each signature
  - **Processing time:** 1 Day



- When there's a change in ownership structure, ensure that changes are reflected not only in the Commercial Registration (CR) but also in the Articles of Association (AOA) and Memorandum of Association.
- Consistency across all legal documents is vital to avoid potential legal disputes, especially in scenarios involving loans, profit-sharing, etc.



# Registering your business | Manufacturing

## Commercial Registration

### Why is this required ?

The registration with the ministry of Commerce and Industry is an important step of the incorporation of a Company that will entail the issuance of the commercial registration of the company. It carries a unique number by which the company is registered in the commercial registrar. The Commercial Registration contains the most important information about a company like its name, share capital, shareholders, managers and activities. Recently, the issuance of the establishment Card and labor approval has been merged with the issuance of the commercial register.

### • Procedures & Requirements

- The project owner fills the commercial registration application on the website of the Ministry of Commerce and Industry (“Entry in the Commercial Registry”) with the following documents
    - ☐ The ID of the person who has signed the ministry form, this should be one of the partners or a person appointed by them by virtue of a power of attorney;
    - ☐ A copy of the trade name reservation;
    - ☐ The original authenticated and attested memorandum of incorporation/articles of association (not in case of a sole establishment);
    - ☐ Copies of the IDs of the persons who have signed the memorandum of incorporation/articles of association before the Ministry of Justice, this can either be the partners or their legal representatives (not in case of a sole establishment);
    - ☐ Copies of the IDs of the company managers (not in case of a sole establishment);
    - ☐ If one of the partners is a company, the valid commercial registration of the company will be required. If the partner is a foreign company the registration documents must be attested up to the Qatar embassy in the country of origin (not in case of a sole establishment);
    - ☐ If one of the partner is a foreign company, a resolution of the directors of the foreign company to establish a company in Qatar is required. This must be attested up to the Qatar embassy in the country of origin and by the ministry of foreign affairs once in Qatar (not in case of a sole establishment).
    - ✓ Along with the issuance of the commercial register, the establishment card is issued, which allows the company to sponsor its employees and includes the names of those authorized to sign on behalf of the company.
  - Notes: : in case of a sole establishment, consider opening a bank account for the establishment in order to separate the commercial proceeds from the personal ones.
- **Fees:** Cost of incorporation QR 500 (including one free activity)+ 300 activity fee (in case of adding another activity) + Qatar Chamber of Commerce fees(click here <https://www.qatarchamber.com/membership/> for specific Membership fees)
  - **Processing time:** 1Day



# Registering your business | Manufacturing

## Tax card and tax registration

### Why is this required ?

The tax card allows the auditors of the company to open a company file at the General Tax Authority to which they submit the annual audited reports of the company (if the company is required to do so by law).

- **Procedure**

- The tax card is the document that registers the company with the General Tax Authority. It is now issued automatically with a company's commercial registration by the Ministry of Commerce and Industry and holds the same number as the company's commercial registration
- For self registration on the DHAREEBA portal, follow the instructions on the link below. ([Click here](#))

- **Fees:** N.A.
- **Processing time:** 1 Day



# Registering your business | Manufacturing

## Submit land allocation request

### Why is this required ?

It is an application submitted to obtain industrial land for the purpose of building a factory.

### • Procedure

- The project owner fills out an electronic application and submits it to Manateq Company. [[Click here](#) to enter Manateq Company's website]. The following documents must be attached:

- ☐ Valid commercial register
- ☐ Valid temporary industrial register
- ☐ Feasibility study and/or business plan
- ☐ Copies of owners' IDs
- ☐ Land use diagram
- ☐ Material Safety Data Sheet (MSDS)
- ☐ Company profile, if available
- ☐ Audited financial reports of the company for the past 3 years, if available

### • Fees: n.a.

### • Processing time: 1 day.



## Review land allocation request

### Why is this required ?

Reviewing and deciding on an industrial land allocation application is important to obtain suitable land for setting up a factory

- **Procedure**
  - Reviewing the application: Manateq will ensure that the investor meets all conditions and provides all required data.
  - Complete all necessary approvals
  - Issuing the land allocation document and sending it to the investor via email
  - The investor must sign the land allocation document and provide a bank guarantee check for the amount of the annual rent
- **Fees:** The rent starts from 20 Qatari Riyals per square meter per year, depending on the area
- **Processing time:** The land allocation period extends from one month to three months, depending on the availability of all required documents, the type of industry, and the area of land required



## Obtain environmental permit

### Why is this required ?

An environmental permit, issued by the Ministry of Environment and Climate Change, authorizes a factory to operate at an industrial site while ensuring that its environmental impact complies with applicable laws and regulations.

- **Procedure**

- The industrial project is confirmed to meet the necessary environmental conditions, which include submitting an environmental impact assessment study and defining the terms of reference. The application is processed within five working days.
- During the approval process of the environmental impact assessment study, direct communication between the investor and the Ministry of Municipality and Environment is possible. It should be noted that some industrial activities may not require the submission of an environmental impact assessment study, as determined by the competent authority during its review of the application.
- The project owner submits an application to the Ministry of Environment, specifically to the Environmental Assessment and Permits Department, to obtain:
  - ☐ Environmental Operating Permit (Environmental Permit)
  - ☐ All licenses and approvals issued by other relevant authorities must be attached to the application.
- To access the Environmental Protection Law provisions, please [click here](#) and navigate to page 168.

- **Fees:** n.a.

- **Processing time:** 5 working days.





## Obtain industrial project establishment license from MOCI

### Why is this required ?

Once environmental approval is received, the investor can proceed to obtain the industrial license, allowing the factory construction phase to begin.

- **Procedure**
  - The investor can obtain industrial approval or an industrial license through the single window portal.
  - After obtaining environmental approval, apply for an industrial project establishment license at the Licensing Department of the Industrial Development Administration.
  - Submit a land receipt application to the Industrial Lands Department of the Industrial Zones Administration.
- **Fees:** 500 Qatari Riyals for industrial project establishment license + 6 months rent value in advance
- **Processing time:** 1 month



## Prepare the design and obtain the building permit

### Why is this required ?

After obtaining the initial permits, including the industrial project establishment permit and environmental permits, the next stage involves beginning the factory design and obtaining the building permit.

- **Procedure**

- Selecting a consulting office that is classified and accredited by the Engineers Admission Committee.
- The consulting office prepares a site plan and architectural drawings for the factory layout, detailing the utilization of allocated spaces and creating service maps for the industrial facility.
- Submit the services file to the Engineering Supply Division of the Industrial Areas Administration for review. It will then be forwarded to the relevant service departments for further review and approval.
- The factory building permit is issued by the Building Permits Complex of Al Rayyan Municipality after the service departments have approved the plans.
- Sign the lease contract for the land with the Industrial Lands Department of the Industrial Zones Administration after the approved building permit has been issued.

- **Fees:** Building permit application fees range from 50,000 to 100,000 Qatari Riyals.
- **Processing time:** 9 months.



# Registering your business | Manufacturing

Register in the industrial registry (industrial license) and request a customs exemption from MOCI

Why is this required ?

This licence is issued by the Ministry of Energy and Industry allowing companies to operate a factory in Qatar.

- Procedure

- Submit an application for registration in the industrial registry at the Licensing Department of the Industrial Development Administration after obtaining the building completion certificate.
- The project undergoes inspection and verification to ensure it meets all requirements.
- The factory is registered, and a registration certificate is issued in the industrial records, valid for two years.
- Begin factory operations and start production.
- Submit an application for exemption from customs duties on equipment, machinery, and raw materials three months prior to the start of operations.

- **Fees:** The fees for issuing a certificate of registration in the industrial registry are 1,000 Qatari Riyals, and the fee for a certificate of exemption from customs duties is also 1,000 Qatari Riyals.



# Registering your business | Manufacturing

Initiate the construction phase and submit a service request



- **Procedure**

- Select a contracting company to construct the industrial project.
- Submit an application for approval to commence work to the Engineering Supply Department of the Industrial Zones Administration, including the implementation schedule.
- Complete the construction work according to the project schedule set by the contracting company. Request the connection of services (electricity, water, etc.) two months before the construction is completed.
- The contracting company submits a building completion certificate upon the completion of construction.

- **Fees:** The building completion certificate issuance fee is 1,000 Qatari Riyals, and the service connection fee ranges from 20,000 to 40,000 Qatari Riyals.
- **Processing time:** According to implementation schedule.

## Customs exemption request

### Why is this required ?

A customs exemption submitted by the project owner in relation to the import of the manufacturing equipment and other equipment necessary for the factory.

- Procedure

- Exemption shall be granted to the equipment and machinery, parts, raw materials, semi-manufactured materials and immediately required packing materials throughout the operation of the enterprise. For more information please [click here](#) to visit the Customs authority website on the relevant industrial exemptions with **reference code 0503**
- The project owner applies for Customs exemption for industrial projects at the Ministry of Energy and Industry/ Industrial Development Department / Incentives Section with the following documents:
  - ☐ Copy of industrial licence.

- Fees: n.a.

- Processing time: 1 day.



# Registering your business | Manufacturing

## Trade license

### Why is this required ?

This is a license issued by the Ministry of Commerce and Industry confirming that a company is licensed to operate from a specific business premises.

### • Procedure

- The project owner fills in the form to apply for a trade licence at the Ministry of Commerce and Industry (Registration and Commercial Licences Department) with the following documents:
  - ☐ Rental agreement declaration, a rent deposit receipt by the Rental Disputes Settlement Committee or the court, or evidence of a judicial dispute for which no final judgment has been issued - Real estate authorization declaration (in case of sublease), power of attorney to manage the property (notarized by the Ministry of Justice), or a written authorization signed by all landlords for those delegated to sign the rental agreement declaration on their behalf.
  - ☐ Building completion certificate;
  - ☐ Title deed (not required if the person signing the rental agreement declaration has the same name as the property owner on the building completion certificate);
  - ☐ Civil Defense certificate if the commercial activity or project area (250 sqm and above);
  - ☐ If a commercial license is issued in a commercial complex, the commercial complex's civil defense certificate is adequate, even if the activity or area requires it. However, while renewing a commercial license, a civil defense certificate in the name of the company whose license is being renewed is necessary;
  - ☐ Photos of the premises;
  - ☐ Photos of the exterior of the building;
  - ☐ Artwork(s) of the company's proposed signage. The main language of the signage must be classical Arabic and any additional language may be used along with the Arabic;
  - ☐ Photo of the building number;
  - ☐ Copy of the ID of the person who has signed the lease agreement on behalf of the Landlord;
  - ☐ Two ministry forms signed by the Owner (and the Landlord if the Landlord is not the Owner) and the Tenant;
  - ☐ Copies of the IDs of the persons signing the forms mentioned under the point above

• **Fees:** 300 – 500 Qatari Riyals depending on the activities of the company.

• **Processing time:** One Day\*



To avoid unnecessary expenses, it is advisable to prioritize the basic business licenses for your business, rather than multiple business licenses, especially in the early stages of the company's operation.



# Registering your business | Manufacturing

## Bank account

### Why is this required ?

Opening a corporate bank account for the company is vital as the company has its own legal personality separate from its shareholders. It is also a requirement under the commercial companies law that the shareholders deposit the share capital of the company in the company's bank account within 30 days of the issuance of its commercial registration.

### • Procedure

- Open a bank account for the company with a bank operating in the State. The bank account opening procedure differs from one bank to another. However, common required documents include:
  - ☐ Account opening form signed by the managers of the company;
  - ☐ A copy of commercial registration of the company;
  - ☐ A copy of the memorandum of incorporation (or articles of association for partnerships);
  - ☐ A copy of the trade licence;
  - ☐ A copy of the Establishment Card;
  - ☐ A minimum deposit in cash.
- Important notes: (i) Some banks may agree to open (but not activate) the bank account prior to the company obtaining the Trade Licence and Establishment Card; (ii) The managers who are bank signatories must have Qatari residence permits as per the central bank's regulations.

- **Fees:** the deposit amount varies from bank to bank.
- **Processing time:** 1 Day.

(\*): A new set of services has been introduced through the Single-Window Platform, allowing business owners to open a bank account directly after completing the commercial registration and signing the articles of association.



# Registering your business | Manufacturing

## What are the Law provisions?

Below is a summary of the key considerations from the Law of Environment Protection.

Provisions	Requirements
<b>General provisions</b>	<ul style="list-style-type: none"> <li>The operating of the Project or Establishment is forbidden before receiving the necessary licence satisfying the Environmental Impact Assessment study and the Council approval.</li> <li>Anybody who designs or executes, or operates any project, must adhere to the systems and Environment Protection Measures, determined by this Law, or any other application of it.</li> <li>Anyone who commits violation of the Articles stated in the Law shall be punished by the sanctions or punishments indicated in the section on Penalties in the Law, and the punishment shall be doubled in case of repeating the violation.</li> </ul>
<b>Project management and record keeping</b>	<ul style="list-style-type: none"> <li>The owners of the project should keep a record to illustrate the establishment activity impact on the Environment.</li> <li>All Administrative Authorities and whoever supervise any project which may have effects on the Environment, should put in place emergency plans and means of applying them.</li> <li>In emergency accident situations, it is allowed not to adhere to the standards and measures that are issued for application to this Law, if the target is human safety or securing the safety of buildings.</li> <li>The location of the project should be suitable to the establishment activity, and not exceed the allowed limits of Air Pollution, and the total pollution resulting from all establishments in one area should be within the allowed limits.</li> <li>Throwing, delivering, treating, or burning garbage and liquid and solid wastes is restricted.</li> <li>In burning any type of fuel or any other material, in industry, energy generation, or constructions, or any other commercial purpose, the smoke, gases and harmful vapors should be within the allowed limits.</li> <li>The owner of the project or the establishment should take the necessary procedures to maintain the degree of temperature and humidity inside the working area between the allowed minimum and maximum limits.</li> <li>The operative decisions and laws of organizing the digging of ground water wells, throwing, draining, extracting of solid, liquid and gas materials should be restricted to the streams of surface water or ground water valid for use.</li> <li>It is restricted for all Projects and Establishments to drain or throw any materials, or wastes, or untreated liquids that cause pollution in the coastal waters or neighbouring waters, either intentionally or unintentionally, directly or indirectly.</li> </ul>





## What's the general rule for foreign investors?

Establishing LLC



- **Relevant Law:** Qatar's Foreign Investment Law, Law No. 1 of 2019
- **General Rule:** The general rule under Qatar's Foreign Investment Law is that foreign investors may invest in all economic sectors of the Qatar economy and will be able to own up to 100% of the share capital of a Qatari company.
- **Exceptions:**
  - Banks and insurance companies, unless otherwise excluded by a decision from the Council of Ministers.
  - Commercial agencies.
  - Any other fields for which a decision from the Council of Ministers is issued.
  - The Non-Qatari Investor may own a percentage of no more than 49% of the Qatari shareholding companies listed in the Stock of Exchange after the Ministry's approval of the proposed percentage in the company's articles of association and statute. Also, the Non-Investor may own more than the aforementioned percentage after the approval of the Council of Ministers based on a proposal from the Minister.
  - Companies and individuals who are assigned to extract, utilize or manage natural resources under a concession or special contract, to the extent that the provisions of such do not contradict the provisions hereof.
  - Companies which the government or any other public authority or institution sets up or participates in; and companies in which the government participates in partnership with Non-Qatari Investors in a percentage of no less than 51% , or in a lesser percentage subject to the approval of the Council of Ministers, in accordance with the abovementioned Commercial Companies Law.
  - Companies or individuals licensed by Qatar Petroleum to carry out any petroleum activities or which aim to invest in the oil and gas and petrochemical sector.

## What to do if you are non-Qatari?

Step by step procedure. [Click here](#) to be directed to page 171 and see which are the incentives associated with non-Qatari investments. For information about Qatar's Free Zones, [click here](#) to be directed to page 174

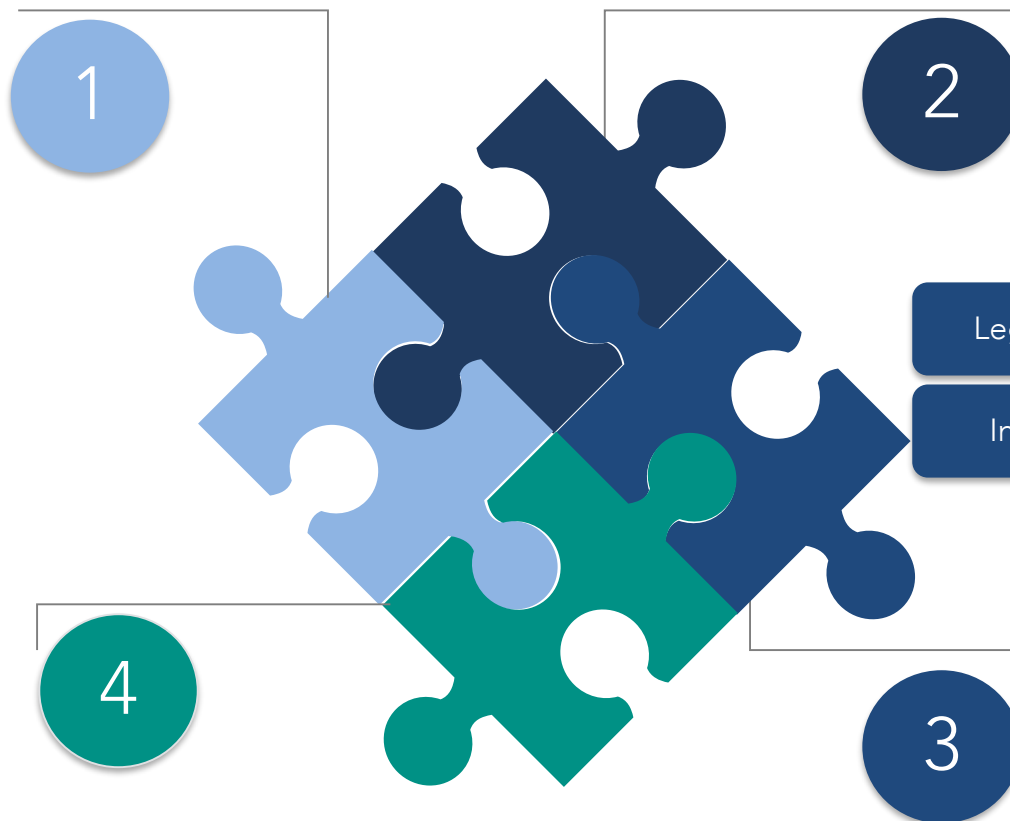


### Fill in the application

Register on the "Invest Qatar" portal available through this [link](#). The investor can also register their company through various platforms, including the Ministry of Commerce and Industry, Qatar Science and Technology Park (QSTP), the Free Zones Authority, Qatar Financial Centre, and Media City.

### Get the answer

The application and documents submitted will be studied by the concerned authority at the Invest Qatar Center



### Required documents

Attach all the required documents. Click on the relevant link to be directed to the applicable required documents section.

Legal Person – page 172

Individuals – page 173

### Submission

Submit the application along with the required documents, as outlined in the previous steps, through the "Invest Qatar" portal.

## What are the benefits for Foreign investors?

### Incentives associated with Non-Qatari investment are as follows:

- The needed lands may be allocated to the Non-Qatari Investor to establish their investment project by means of either leasing or usufruct in accordance with the applicable laws in this respect.
- Investor may import whatever they need for setting up, operating or extending the project in accordance with applicable laws in the State.
- Investment projects may be exempted from income tax in accordance with controls, procedures and periods provided in the Income Tax Law.
- Non-Qatari investment projects shall be exempted from custom taxes in respect to imported machinery and equipment needed for setting up the projects. Non-Qatari investment industrial projects shall be exempted from customs on imported raw and half-manufactured materials which are needed for production and which are not available in domestic markets.
- Based on the Minister's proposal, the Council of Ministers may grant the investment projects further incentives and privileges in addition to those provided in this Law.
- Neither directly nor indirectly, Non-Qatari investments shall be subject to expropriation nor any other similar procedures unless such measures are taken for public interest, implemented in a non-discriminating manner, and in return for a prompt and reasonable compensation in accordance with the same legal procedures applied in case of Qatari citizens.
- Non-Qatari Investors may transfer all amounts relevant to their investment from and to any external destination without any delay. Transfers shall include:  
a. Investment revenues. b. Amounts generated from partial or entire sale or liquidation of investment. c. Amounts resulting from settlement of investment disputes. d. Compensation stated in Article (13) hereof.
- Money transfers can be executed in any exchangeable currency at the exchange rate prevailing on the date of transfer.
- A Non-Qatari Investor may transfer the investment ownership to any other investor or assign ownership to their local partner in case of partnership provided that such transferring or assigning shall be effected in accordance with applicable laws and regulations.
- Non-Qatari investment projects are exempted from customs duties on their imports of machinery and equipment necessary for their establishment, and non-Qatari investment projects in the field of industry are exempted from customs duties on their imports of raw materials and semi-finished materials necessary for production that are not available in local markets.



## Required documents for Foreign Companies

### Documents required to be submitted by Legal Persons:

- Certified copy of the Memorandum and Articles of Association of the foreign company to be attested by the relevant authorities and the Qatar Embassy in the country of origin and officially translated into Arabic. Official Translations done outside Qatar shall be also attested by the relevant authorities and the Qatar Embassy in the country of origin.
  - Fill in the form, the business plan template and the required additional documents via the new non-Qatari Investment License Request at the following link: <https://invest.gov.qa/category/investor-guide/international-investor/>
  - Power of Attorney to be granted by the foreign company appointing the manager(s) of the Company and empowering the manager(s) of the Company to sign the Memorandum of Incorporation on its behalf. Such power of attorney shall be notarized, consularised and attested by the relevant authorities and the Qatar Embassy in the country of origin and officially translated into Arabic. Official Translations done outside Qatar shall be also attested by the relevant authorities and the Qatar Embassy in the country of origin. Alternatively, the power of attorney could be drafted in dual languages English and Arabic.
  - Shareholders/ board Resolution, that must be certified, for companies operating outside the State of Qatar.
- **Fees:** No fees are required for this service
  - **Processing time:** Within 15 Days



## Required documents for an Individual

### Documents required to be submitted by an Individual

- Certified good conduct certificate from the country of the applicant and from State of Qatar for residents.
  - A passport copy, or a Qatari identification card for residents in the State of Qatar.
  - Curriculum Vitae (CV) (optional).
  - Fill in the form, the business plan template and the required additional documents via the new non-Qatari Investment License Request at the following link: <https://invest.gov.qa/category/investor-guide/international-investor/>
- **Fees:** No fees are required for this service
  - **Processing time:** Within 15 Days



## Qatar Free Zones

### What is it ?

Free zones, are designated areas that have special economic regulations which are designed to encourage trade and foreign investment. They offer certain tax and customs advantages to businesses that operate within their boundaries, as well as a range of other benefits. These benefits can include reduced paperwork, streamlined customs procedures, and sometimes access to specific infrastructure

- **Benefits**

- Free zones are areas where business can be conducted with minimal restrictions, such as customs duties, taxes, and regulatory requirements, reducing the cost of doing business.
- They offer a range of services to companies looking to establish a presence in Qatar, including registration, licensing, and visa facilitation.
- Companies operating in free zones are subject to their own regulatory framework, separate from that of the rest of Qatar. They typically have a more relaxed regulatory environment, making it easier for foreign companies to do business.
- Free zones offer access to local and regional markets, making it easier for foreign companies to expand their operations.





Institutions offering incentives to foreign investors.



Focused on financial services, such  
as banking and asset management  
Page 176



Designed to support businesses in  
the manufacturing, trading and  
services industries  
Page 178



Designed to promote innovation  
and the development of  
technology-based businesses  
Page 180

## Qatar Financial Center (QFC)

QFC, established in 2005, serves as a strategic onshore business and financial hub, functioning as a comprehensive one-stop shop for companies of all sizes – from start-ups to large corporations – seeking to expand to the region and establish their presence in Qatar

- **Benefits and incentives:**

- Onshore Jurisdiction: QFC is an onshore business and financial center that allows companies to operate in Qatar and in the region within a legal and tax environment aligned to international standards.
- 100% Foreign Ownership: The QFC permits registered firms up to 100% foreign ownership of their business in Qatar.
- English Common Law: A legal, judicial and regulatory framework based on English common law and international best practice, with an independent court, regulatory tribunal and dispute-resolution center.
- Competitive Tax System: Fair and transparent tax regime that benefits from the Double Taxation Agreement Qatar has with 80+ countries, 10% corporate tax on locally sourced profit, no personal income tax, wealth tax or Zakat and an efficient advance ruling service.
- 100% Repatriation of Profits: Payments of dividends, interest, royalties and management fees out of Qatar by QFC companies are free from withholding tax, enabling tax-free repatriation of returns and profits for shareholders.
- One Stop Shop: A quick and easy set up process that licenses, establishes, and supports businesses in and from Qatar. A dedicated Client Affairs team to support your business needs.
- Trade in any Currency: Conduct business in any currency.
- Financing: Banks registered under QFC can finance SMEs as long as they meet the requirements.
- Other incentives: Depending on the eligibility criteria, QFC can provide various incentives such as free co-working space.





## Qatar Financial Center (QFC) (Cont.)

- **Conditions for application:**

- Business Nature: Your business must align with the permissible activities outlined by the QFC Authority.
- Legal Structure: The QFC accommodates various legal structures, including Limited Liability Companies, Branches, and Subsidiaries. The choice depends on your business model.
- Compliance: Your business must adhere to QFC's regulatory framework and compliance standards, designed to maintain financial stability and integrity.
- Office Space: You may need to have a physical office space within the QFC.
- Management and Staff: Demonstrating competent management and staffing is crucial.
- Fit and Proper Criteria: Key personnel and shareholders must meet fit and proper criteria, ensuring their suitability to operate within the QFC.
- Financial Records: Proper financial records and reporting must be maintained.
- Fees: There might be application and annual fees associated with being a QFC entity.

- **If an applicant applies for regulated activities, below are additional conditions:**

- Capital Requirement: Depending on the type of entity, you might need to meet specific minimum capital requirements.
- Regulatory Approvals: Certain businesses might require regulatory approvals, especially those in regulated sectors.
- Regulatory Obligations: Companies must comply with QFC's regulatory obligations, including anti-money laundering and combating the financing of terrorism (AML/CFT) regulations.



## Qatar Free Zone Authority (QFZA)

QFZA is an independent regulatory authority that was established in 2018 to oversee the development and management of free zones in Qatar.

- **Benefits and incentives:**

- A simplified process for registering companies;
- 100% Foreign Ownership: The QFZA permits registered firms up to 100% foreign ownership of their business in Qatar.
- Companies registered with the Qatar Free Zone Authority have access to the local market and the larger Middle Eastern and North African markets.
- Strategically located near major shipping ports and airports. This makes it easy to transport goods to and from the region.
- QFZA offers specialized services to investors and companies, such as visa processing, assistance in obtaining business licenses and licensing.
- Companies operating in free zones are subject to their own regulatory framework, separate from that of the QFC and the rest of Qatar.
- The QFZA is focused on developing specific industries including logistics & trading, emerging technology, industrial & consumer, Marsa maritime, aerospace & defense, food & agricultural technology, and biomedical sciences.

- **Conditions for application:**

- A limited liability company with a minimum share capital of QAR 200,000, although this could change depending on the company activity.
- The Articles of Association must comprise information about the owners, the activities, business address, general rules, etc.
- QFZ offer their own licensing and registrations, for additional information, please follow the below link.



# Foreign investors

## Qatar Free Zone Authority (QFZA)

Ras Bufontas, the airport free zone, is connected to the award-winning Hamad International Airport, and Umm Alhoul, the sea port free zone, sits next to the world's newest greenfield deep-seaport.



### Umm Alhoul

- Umm Alhoul Free Zone, covering 32 square kilometers, is strategically located near Hamad Port, the world's largest greenfield port, offering an ideal hub for industries reliant on sea freight and shipping routes.
- Investors in Umm Alhoul enjoy significant advantages, including exemption from customs duties on imports and a generous 20-year corporate tax holiday.
- This free zone is closely linked to Hamad Port, facilitating convenient access to major markets such as India, Africa, and the Far East.



### Ras Bufontas

- Ras Bufontas enjoys a prime strategic location spanning an area of 4 square kilometers, adjacent to the renowned Hamad International Airport, granting exceptional accessibility to air travel and streamlined customs procedures.
- Ras Bufontas is designed with specialized sectors catering to specific industries, fostering the growth of industry clusters and offering tailored infrastructure solutions.
- It provides fully serviced land parcels of various sizes, affording companies the flexibility to tailor their facilities to their precise requirements, whether through self-construction, engaging QFZA for customized construction, or utilizing pre-existing facilities.



## Qatar Science and Technology Park (QSTP)

QSTP is a branch of the Qatar Foundation, created to accelerate the growth of an innovative economy, QSTP is a key component of Qatar National 2030 Vision.

- **Benefits and incentives:**

- Businesses have access to cutting-edge facilities, including the Qatar National Research Fund and the Qatar Environment and Energy Research Institute
- Being part of QSTP connects businesses to a global network of research institutes, universities, and corporate partners. This helps businesses to form strategic partnerships and tap into the latest innovations.
- 100% Foreign Ownership: The QSTP permits registered firms up to 100% foreign ownership of their business in Qatar.
- Companies can enjoy a range of tax incentives, including a 10-year tax holiday and a 50% reduction in income tax.
- Businesses can access funding opportunities from QNRF and other organizations, such as the Qatar National Bank and Qatar Foundation.
- QSTP provides a supportive regulatory environment, with an efficient and transparent licensing process.
- The park has a number of research centers that focus on developing innovative solutions in energy, environment, healthcare and computing.
- QSTP offers a range of services aimed to support startups and entrepreneurs; such as incubation and acceleration programs, Venture capital investment, business support and access to networks of mentors and advisors.

- **Conditions for application:**

- The company must have a technology, research, or development component to its core business activities.
- Must have a business plan that is in line with QSTP's mission and objectives.
- Demonstrate a genuine interest in supporting Qatar's efforts to become a knowledge-based economy.
- The company must demonstrate financial stability and sound business management practices and have adequate resources and personnel to promote, develop, and execute its project.
- The company must have a valid Qatar commercial registration and must be legally incorporated in Qatar.

For more detailed information, visit QSTP website using the following link: <https://qstp.org.qa/>



# Foreign investors

## Qatar Science and Technology Park (QSTP)

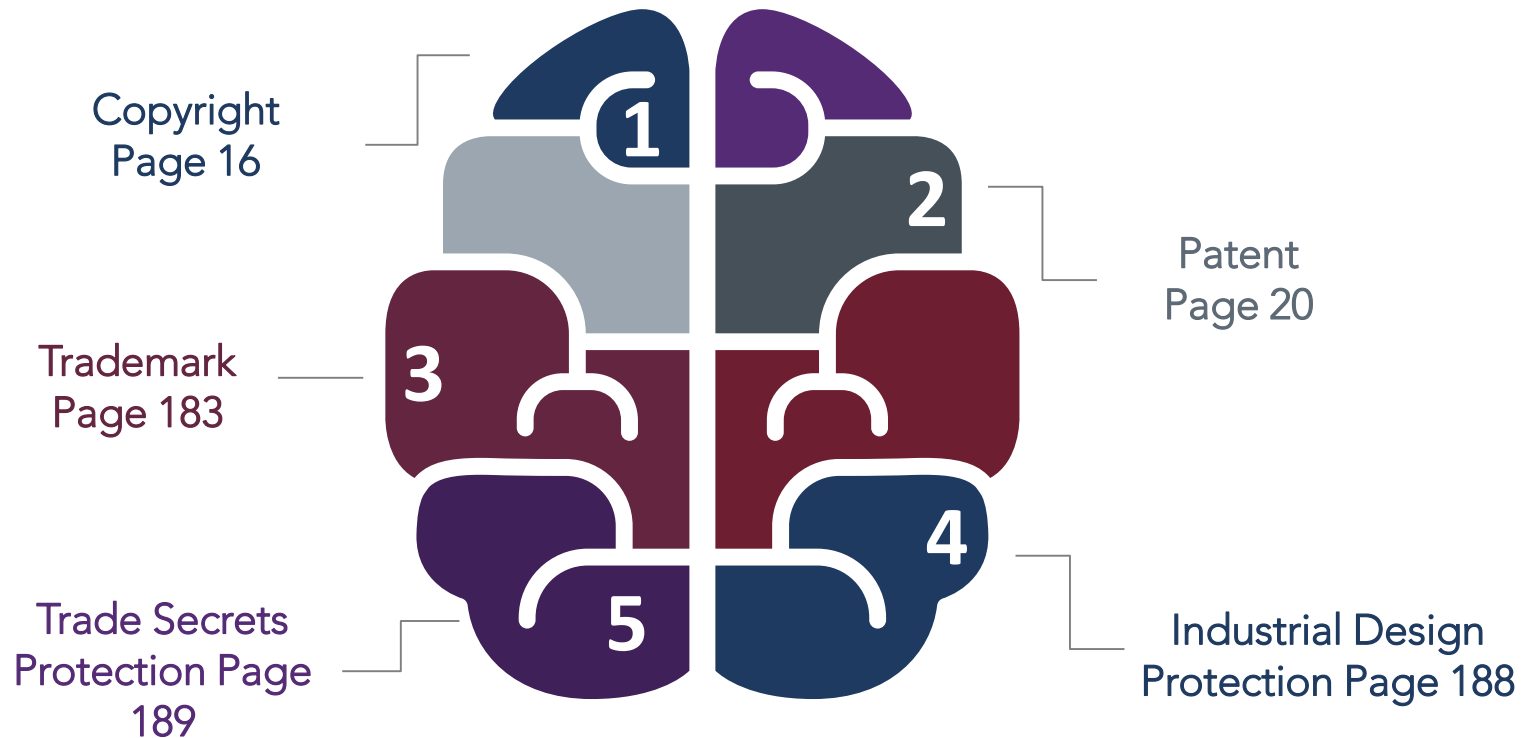
No.	Requirements to incorporate a company by individual shareholder
1	Application form to incorporate a company
2	Articles of Association of the QSTP Company
3	Copy of QID/Passport of shareholders, managers, directors, and authorized signatories
4	Beneficial Ownership Declaration Form / Letter
No.	Requirements to incorporate a company by corporate shareholder
1	Application form to incorporate a company
2	Corporate shareholder resolution
3	Notarized & attested constitutional documents of the corporate shareholder
4	Articles of Association of the QSTP Company
5	Copy of QID/Passport of shareholders, managers, directors, and authorized signatories
6	Beneficial Ownership Declaration Form / Letter
No.	Requirements to register a branch
1	Application form to register a branch
2	Corporate resolution to establish a branch in the QSTP free zone
3	Notarized & attested constitutional documents of the parent company
4	Copy of the audited accounts of the Parent Company for the preceding two years
5	Copy of QID/Passport of managers and authorized signatories
6	Beneficial Ownership Declaration Form / Letter



# Protecting your Intellectual Property

## How to protect your IP ?

Qatari law recognizes multiple ways to protect your idea. Click on each of the below to be directed to the relevant procedure to protect your idea/work.



Tips

- It is important to seek expert advice when it comes to intellectual property rights and registration.
- Many institutions offer IP services such as The Qatar Foundation's Intellectual Property (IP) service that helps Qatari inventors and local technology-based start-ups every step of the way from Patent development to overcoming IP and technical barriers to commercialize their technologies.
- Please refer to the following link for additional information: <https://www.qf.org.qa/idkt>

## What is it?

- **Definition:** A trademark is another form of intellectual property right that exclusively protects the owner's rights over the use of a word(s), symbol, logo, or combination thereof, in respect of a good or a service. A trademark must have a distinctive characteristic, one that is capable of distinguishing the good or service. Ownership of a trademark is established by either use and/or registration.
- **Why is it important?** A trademark registration establishes a public record of an entity's ownership and allows the proprietor to sue for infringement, the owner of the registered mark shall have the right to prevent third parties from using his mark or any sign that is likely to deceive the public in respect of the goods or services for which the mark has been registered or similar goods or services. Trademark registration deters others from using trademarks that are similar or identical in relation to goods and services like yours. Registered marks can be found when others search the official register before choosing to commence using a particular name.
- **Processing time:** The name is provided on the spot, post which the applicant is given 3 days to complete the remaining paperwork.
- **What are the law provisions?** Law No. 9 of 2002 Pertaining to Trademarks, Commercial Indications, Trade Names, Geographical Indications, and Industrial Designs and Models (hereinafter referred to as "Trademark Law").
- **How to register a trademark?** [Click here](#) to be directed to page 184. Registration is required in order to enjoy complete protection under the Trademark Law, in order to seek both civil and criminal remedies against any infringement and when seeking to defend against third party infringement claims.
- **What are the related financial rights?** [Click here](#) to be directed to page 187.



## How to register it?

### Pre-Registration Steps

- In the event of a foreign company, an agent being given authority to act on behalf of the property.
- Attending the trademark register to ascertain that a specific trademark is not registered.
- Brainstorming on where the business would operate and which geographical areas one should focus on when registering (for example a GCC trader may be interested in protecting itself in the GCC, the same would not be interested in registering in Sweden if no business is conducted there).



1

#### Application submission – Page 185

Application forms are submitted to and examined by the Trademark Office in the Intellectual Property Department of the Ministry of Commerce and Industry. The Office notifies the applicant whether the application is accepted or does not comply with the relevant provisions of the law.



2

#### Trademark registration certificate – Page 186

Once the application is accepted and published, a period of challenging the trademark registration begins. The applicant must respond to any notices of opposition, before the Office makes a decision. After this period, a trademark registration certificate can be issued.





## 1. Application submission

- Procedure

- Submit a trademark registration application by accessing the E services on the MOCI website at <http://www.moci.gov.qa>.
- For individuals: Provide the applicant's full name, profession, nationality, and place of residence.
- For companies: Provide the company name, address, and type.
- Identify the products, purposes, classifications, and services for which the trademark is to be registered.
- Provide the name of the entity where the store or the project using the mark is located, or the entity that intends to use the mark to distinguish its goods or products.
- Provide the address of the designated store in the State of Qatar where correspondence and documents related to trademark registration should be sent.
- Include the signature of the trademark owner or their authorized agent on the form.

- Attachments:

- ☐ The applicant's information must be provided in both Arabic and English.
- ☐ Include an image of the trademark to be registered.
- ☐ Include a copy of the applicant's passport or ID card.
- ☐ Provide an official extract from the commercial register of the trademark owner.
- ☐ Include a certified official power of attorney if the application is submitted by an agent.
- ☐ Include a certified translation into Arabic if the trademark registration application contains terms or words written in a foreign language.
- ☐ If the applicant wishes to claim priority based on a previous trademark application filed in a member state of an international agreement to which Qatar is a party, they must submit a certified copy of the previous application, including the date, number, and state of filing. This document must be authenticated by the Qatari embassy and submitted within six months of the original application.

- **Fees:** QAR 1,000 per trademark registration, QAR 500 for publication.

- **Processing time:** 7-30 days.



## 2. Trademark registration certificate

- Procedure

- Assuming someone submits a notice in writing of their opposition to the registration of the mark (containing their reasons for opposition) within 4 months of the mark's publication in the Trademark Official Gazette, the Trademark Office must send a copy of the notice to the applicant, by registered mail, to which the applicant must reply in writing, within 2 months from being notified, stating his reasons.
- If no reply is received from the applicant during that period, the application will be deemed abandoned.
- Before deciding on the opposition, the Ministry of Commerce and Industry may hear the statements of both parties or either of them, or their agents.
- Once a decision is made by the Office and the concerned persons are notified (by registered mail with acknowledgement of receipt), the concerned persons (the applicant and those opposing the registration) can appeal to the relevant Civil Court within a period of 60 days after the date of the notification of the decision.
- When the challenge period ends, a certificate is issued to the owner containing the following:
  - ☐ The serial number of the mark;
  - ☐ The filing date of the application, the date of registration, the date of priority, if any, and the name of the State wherein the application was filed and on the basis of which the applicant enjoys the right of priority;
  - ☐ The trade name or the details of the owner of the mark;
  - ☐ A copy of the mark;
  - ☐ An indication of the goods or services for which the mark is registered and the number of the class or classes in which they are included.

- **Fees:** QAR 3000 for the trademark registration certificate.
- **Processing time:** 4 months for challenge period, 1-2 days for issuance of trademark registration certificate. Even though the process should take 5 months in total, it does tend to be bit longer and could take up to a year

(\*): The duration of the protection of a mark is 10 years from the date of filing the registration application. The owner of the mark has the right to the continuation of protection for further consecutive periods of 10 years each by a renewal of the registration.



## What are the related financial rights?

- The owner of a trademark may, by contract, grant any other natural or legal person a licence to use the mark for all or part of the goods or services in respect of which the mark is registered. The duration of the licence cannot exceed the statutory protection term of the mark. Noting that a trademark registration ensures protection for 10 years, which may be renewed. The licence shall be removed from the trade mark register on the request of the owner of the mark or the licensee, upon its expiration.
- Trademarks may also be assigned or transferred to others in full. Accordingly, in the event that the SME has stumbled upon an original design and a catchy name, licensing or selling the same would be yet another source of income for the SME in question. It is always recommended to seek expert legal advice before negotiating an agreement, as per the below procedure.
- **Procedure**
  - The rights to a trademark may be assigned to others by:
    - ☐ Choosing whether to sell, assign or to licence the trademark.
    - ☐ Consulting a lawyer for legal advice on the agreement to reflect what was chosen in the previous step. Agreement in question would be a commercial contract governed by the Civil Code.
    - ☐ Registering the agreement with the relevant trademark office (in Qatar or abroad).



# Industrial design protection

## What is it?

- **Definition:** An industrial design may consist of three dimensional features, such as the shape of an article, or two dimensional features, such as patterns, lines or colors which give a specific impression. Industrial designs can be applied to a wide variety of products of industry and handicraft items including furniture, architectural or other types of structures, lighting equipment, textiles and other articles. It is possible to protect the ornamental or aesthetic features of industrial/useful articles as industrial designs provided they are novel. In principle, the owner of a registered industrial design enjoys the right to prevent third parties from engaging for commercial purposes in the acts of making, selling, using or otherwise importing articles bearing or embodying a design which is a copy, or substantially a copy, of the protected design.
- **What is it?** The owner of a registered industrial design or of a design patent has the right to prevent third parties from making, selling or importing articles bearing or embodying a design which is a copy, or substantially a copy, of the protected design, when such acts are undertaken for commercial purposes. Furthermore, protection provides rights that may be sold or licensed to another enterprise.
- **What are the law provisions?** Law No. 10 for the Year 2020 on the Protection of Industrial Designs and Models.
- **How to register for industrial design protection?** There are currently no procedural regulations. The practice in Qatar for protecting industrial designs is limited to publishing cautionary notices in newspapers announcing the ownership of a specific design and claiming rights thereto and warning against any imitation thereof. As a consequence, it is necessary to explore other forms of intellectual property rights, such as trademarks ([click here](#) to go to page 183) and copyright ([click here](#) to go to page 16) that may extend to the protection of works that would originally qualify as industrial designs.
- **Procedure:** An application for the registration of an Industrial Design needs to be submitted by the creator or the holder of the rights therein to the Intellectual Property Rights Protection Department at the Ministry of Commerce and Industry as per the conditions and rules stipulated in the implementing regulations (yet to be published).



# Trade secrets protection

## What is it?

- **Definition:** A trade secret means information which (a) in whole or in part, is not generally known to the public; (b) confers an economic benefit on its holder; and (c) depends for its confidentiality on reasonable efforts to maintain its secrecy. It is an offence to use trade secrets without the consent of the owner of the trade secret holder.
- **What is it?** Trade secrets ought to be protected so as not lose out on the economical edge that an SME has over its competitors, this can be in form of provisions included in the employment contract and clearly identifying such trade secrets in any third party agreements. If a trade secret becomes public by way of leak or another medium, the effects of the same could be devastating to the SME especially if the SME is in its early stages or one which heavily relies on the secret.
- **What are the law provisions?** Law No (5) of 2005 on the Protection of Trade Secrets ("Trade Secrets Law").
- **How to register for trade secrets protection?** Unlike Patents, trade secrets are protected without registration, Therefore, trade secrets require no procedural formalities for their protection and can be protected for an unlimited period of time, unless it is discovered or legally acquired by others and disclosed to the public.
- **How to protect trade secrets or recover losses related to disclosure?** [Click here](#) to be directed to the relevant laws and considerations.





How to protect trade secrets or recover losses related to disclosure?



## Under the Labour Law

### Practical considerations

Consider whether to include a detailed confidentiality provision (that survives the termination of employment) in the employment agreement.

Withhold the No Objection Certificate (where one is required) so that the individual may not work for a competitor.

If an employee's work allows the employee to become acquainted with the employer's clients or the employer's secrets, the employer is entitled to oblige the employee not to compete with the employer or take part in any competitive business after the termination of the employment contract. Such a restriction may be applied (in terms of its geographical scope, duration and the type of work concerned) only to the extent that it is necessary to safeguard the employer's legitimate interests. The maximum duration of such a restriction is one year.

An employer may dismiss an employee without notice and without payment of an end-of-service gratuity (where applicable) if the employee discloses the employer's secrets.

### Under the Penal Code

If a person (e.g. employee) obtains a secret by virtue of his or her job, profession or occupation and illegally reveals or uses it for a private purpose or for someone else's purpose without obtaining the permission of the individual concerned, that person may face up to two years in prison and/or a maximum fine of QAR 10,000.



# Doing Business Procedures by Business Lifecycle



- 3.1. RECRUITMENT
- 3.2. AUDITS
- 3.3. CORPORATE TAX
- 3.4. LICENSE RENEWAL/AMENDMENT
- 3.5. PRICE INCREASE
- 3.6. IMPORTING
- 3.7. CENTRALIZED GOVERNMENT PROCUREMENT PROCESS (MONAQASAT)



**Main Table of Content**

# Business Operations in the Local Market

Which question / step are you interested in?



Click on the page of the question / step you are interested in to be directed to the relevant procedure(s).

#	Question	Page
1	How to recruit?	193
2	When are audits mandatory?	223
3	How to calculate and pay taxes?	227
4	How to renew and/or amend your licence?	233
5	How to increase the prices of goods and services?	243
6	How to import?	249
7	How to participate in the Government Procurement Process?	258



## How to recruit and what are the law provisions?

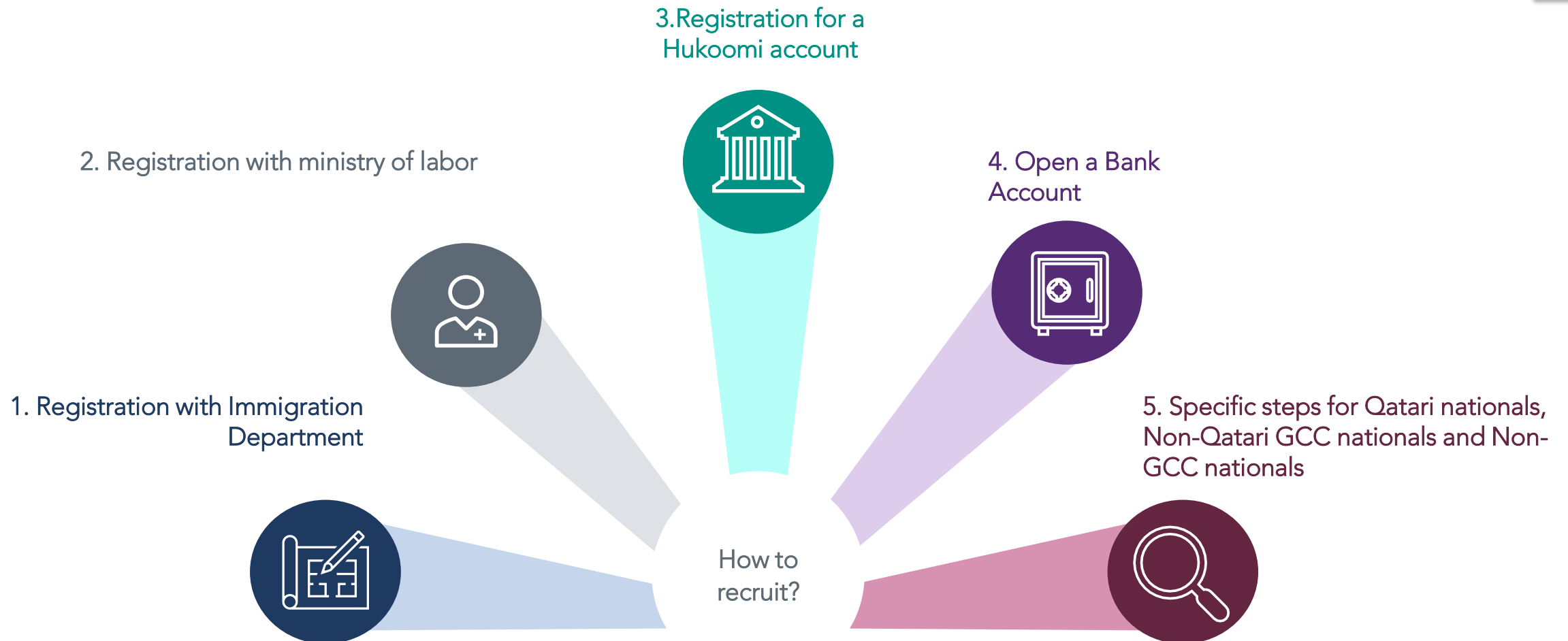
- **Who is eligible to employ?** Only an entity (or individual) registered with the Ministry of Labor (as detailed in this section) may validly employ any individual to work in Qatar.
- **How to recruit?** [Click here](#) to be directed to the relevant procedure at page 194.
- **What are the Law provisions?** [Click here](#) to be directed to a summary of key employment considerations at page 214.



# Recruitment

## How to recruit?

The below chart provides an overview of the process to recruit. Click on each step to be directed to the relevant section.



## 1. Registration with immigration department (Ministry of Interior)

- Procedure

The project owner fill the Registration Form at the Ministry of Interior (Immigration Department) with the following documents:

- ☐ Place company seal;
- ☐ Copy of the partners' IDs;
- ☐ Commercial extract from the Company Registration;
- ☐ Copy of trade licence;
- ☐ Establishment card

The Establishment Card (sometimes referred to as Immigration Card) registers the company at the Ministry of Interior and allows it to sponsor employees. To start sponsorship of employees, the company first needs to register with the Immigration department.

The company's signatories for immigration purposes will be listed on the Establishment Card and there is a requirement that the Establishment Card contains at least one Qatari national signatory. All signatories must also be listed on the commercial registration and must hold valid Qatari residence permits.

- **Fees:** QAR 200.
- **Processing time:** 2 to 3 days.



## 2. Registration with the Ministry of Labor

### Objective

The purpose of this procedure is to register a new establishment with the Ministry of Labor, enabling the employer to request workers and access various Ministry services. The registration also ensures compliance with the Labor Law. If the establishment is subject to the Labor Law, data previously registered with the Ministry of Commerce and Industry must be entered. If the establishment is not subject to the Labor Law, data from the Ministry of Interior must be provided, as these establishments lack a commercial register or license. This service concludes with the creation and storage of an establishment record in the Ministry of Labor for the first time.

- **Procedure**

Before commencement of business activities, employers must register with the Ministry of Labour (MOL):

- Access the Ministry of Labor's electronic portal and log in.
- Select the "New Facility Data Registration Service."

- **Requirements:**

- Use a smart card to verify the identity of the authorized person within the facility through the national authentication system.
- The facility does not have a file with the same registration number in the Ministry of Labor's systems.
- The user can track the status of the request through the follow-up requests page.

- **Fees:** Free

- **Processing time:** n.a.



## 3. Register for a Hukoomi account

- What is Hukoomi

- If an employer intends to employ expatriates to work in Qatar, the employer will need to register for a Hukoomi account. Hukoomi is the official e-Government portal and is used for administrative tasks such as applying for block visas, renewing residence permits etc.
- <https://www.nas.gov.qa/>

- Procedure

- Any individual named on the establishment card may register for a Hukoomi account with the Ministry of Interior on behalf of the employer.
- Documents to be provided include:
  - ☐ CR number and correspondence address;
  - ☐ Establishment card details;
  - ☐ Manager's Qatari ID details.
- Upon registration, the registered user will be provided with a ID reader. In order to access the Hukoomi account, the user will need to insert his/her Qatari ID into the USB input (connected to a computer).

- Fees: n.a.

- Processing time: same day approval.



## 4. Open a bank account

- Procedure

- Open a bank account for the company with a bank operating in the State. The bank account opening procedure differs from one bank to another. However, common required documents include:
  - ☐ Account opening form signed by the managers of the company;
  - ☐ A copy of commercial registration of the company;
  - ☐ A copy of the memorandum of incorporation (or articles of association for partnerships);
  - ☐ A copy of the trade licence;
  - ☐ A copy of the Establishment Card;
  - ☐ A minimum deposit in cash.
- Important notes: (i) Some banks may agree to open (but not activate) the bank account prior to the company obtaining the Trade Licence and Establishment Card; (ii) The managers who are bank signatories must have Qatari residence permits as per the central bank's regulations.

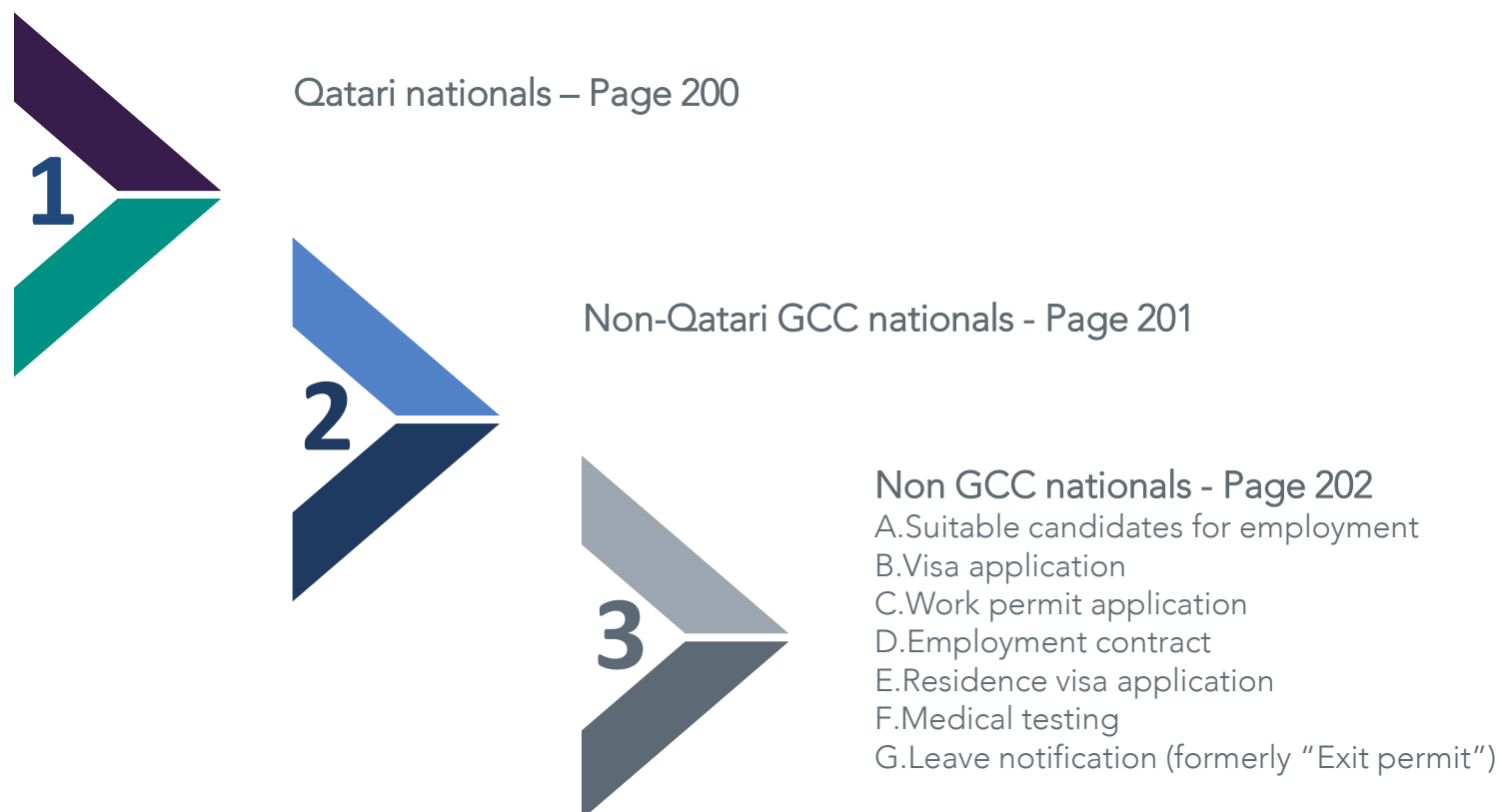
- **Fees:** the deposit amount varies from bank to bank.
- **Processing time:** 1 day.



## 5. Specific steps

- Procedure

Click on the type of recruitment you are interested in to be directed to the relevant additional steps.



## Qatari nationals | Registration on the National Employment Platform (Kawader)

**National Employment Platform (Kawader):** This platform facilitates employment coordination, targeting job seekers (Qataris and children of Qatari women) and currently employed Qatari workers. It showcases opportunities from various sectors across the country. Users can register, display their experience, browse available jobs, apply for suitable positions, and track the progress of their applications electronically.

### A) Registration Procedure

- Log in to the “Kawader” platform and create a new account or log in to an existing one.
- The user navigates to the “National Authentication System” page to create an account or log in to an existing one, and then returns to the Kawader platform account.
- The user (Qataris or children of a Qatari woman) creates a CV on the platform.

### B) Requirements

#### Qataris (Who are not currently working)

- QID
- Academic certificate (with equivalency provided if the certificate was obtained outside the country).
- Training courses (if applicable).
- Certificates of previous experience (if available).
- For job seekers who have previously been employed, a clearance certificate from the most recent employer within the State of Qatar is required.
- A medical report from the Medical Rehabilitation Department at Hamad Medical Corporation is required for individuals with disabilities.
- A statement from the National Service Authority is required.

#### Children of Qatari Women (who are not currently working)

- QID
- Birth certificate.
- QID for one of the parents.
- Academic certificate (with equivalency provided if the certificate was obtained outside the country).
- Training courses (if applicable).
- Certificates of previous experience (if available).
- For job seekers who have previously been employed, a clearance certificate from the most recent employer within the State of Qatar is required.





## Non-Qatari GCC nationals (Sponsored by their families, permanent residents) | Work permit/Labor card



This procedure applies to residents of the State of Qatar with non-work residency permits, such as those sponsored by their families, citizens of GCC countries, and investors, who wish to join the Qatari labor market without changing their residency status. These individuals require a special work permit to work. The employer is responsible for submitting the request to obtain the permit, which involves paying the necessary fees, certifying the employment contract, and issuing the special work permit to the employee.

### Requirements

- Smart card is required to verify the identity of the authorized individual within the company using the service through the national authentication system.

### Procedures:

- Access the Ministry of Labor's electronic portal by logging in.
- Navigate to the "Employers" section and select the "Request for a Work Permit" service.
- Input the worker's information and job details, including basic salary, allowances, profession, and other relevant data.

### Attachments:

- ☐ Personal Photo
- ☐ Qualifications.
- ☐ A criminal record certificate must be submitted at a later stage, following the initial approval of the application by the electronic system.

- Fees: QAR 500

## Non GCC nationals | Suitable candidates for employment

### A) Procedure to employ suitable candidates

- If the candidate is currently employed in Qatar, you will need to check:
  - ☐ The individual will need a police clearance certificate in order to transfer his/her employment to a new employer in Qatar.
- If the candidate is not in Qatar, it is recommended that you check:
  - ☐ Whether the candidate's nationality is being accepted (at the relevant time) for visa purposes.
  - ☐ Whether the candidate's age will prevent him/her from obtaining a work visa. To explain further, if the candidate is aged 60 or above, it may be difficult to obtain approval for the candidate to work in Qatar, although this is assessed on a case by case basis.



## Non GCC nationals | Visa applications

### B) Procedure for visa application

- The employer must submit block visa applications (also referred to as visa quotas) to the Labour Department (applications are submitted electronically using Hukoomi) to bring individuals into Qatar (if currently based outside).
  - A block visa application should state the following in relation to the workers a Qatari entity wants to employ:
    - ☐ Gender\*;
    - ☐ Nationality\*;
    - ☐ Job title (note that it is important to carefully consider the job titles applied for because certain job titles are precluded from driving in Qatar and/or require education certificates, which the individual being employed may not hold or have access to).
  - There is no guarantee that the Labor Department will approve the exact number (and indeed gender and nationality combination) being requested. If a request is rejected, the employer may make further requests.
- **Fees:** n.a.
  - **Processing time:** the block visa application process can anywhere between a few days and several weeks.



Tips

- (\*) It is preferable to identify candidates prior to making the block visa application (so that nationality and gender are known).



## Non GCC nationals | Work permit applications

### C) Procedure for work permit application

- Once the block visa application has been approved by the Labour Department, the following documents must be submitted to the Immigration Department in order for each worker to be issued with his/her work permit:
  - ☐ Passport.
  - ☐ If applicable, the following documents: (i) police clearance certificate, (ii) marriage certificate and birth certificate(s) of child(ren), and (iii) appropriate education certificates (the specific requirements will vary depending on the role that the individual will be performing). Entrants to the Qatar job market should be aware that any documents which may be requested will need to be notarised, legalised and authenticated in the originating country for use in Qatar. Qatar is not a signatory to the Hague Convention and so this process can be lengthy and expensive, especially where there is no Qatari Embassy in the country of origin.
  - ☐ If applicable, No Objection Certificate from previous/current employer in Qatar.
- Such work permit is usually issued to the non-Qatari subject to the non-availability of a qualified registered Qatari worker to carry out the work.
- **Fees:** approximately 1,560 QAR for the first year (QAR 300 for the entry visa + QAR 1,000 for residence permit for one year + QAR 100 for medical + QAR 60 for e-contract + QAR 100 for Qatari ID card). Subsequent annual renewal is QAR 1,000. It is possible to apply for a multiple year visa to avoid annual renewals.
- **Sector specific requirements:** Please click on your sector to be directed to the applicable relevant requirements:

Education – Pg. 224

Manufacturing – Pg. 225

Technology – Pg. 226

Healthcare – Pg. 227



## Request new labor – Fast track

This service enables new and existing establishments to submit a request for visa approval for labor recruitment from abroad - fast track, within specific criteria and conditions, in order to support business establishment and expansion of activities.



### Procedures

- Open "New Labor Request Service - Fast Track" service, then click on "Apply".
- Log in to the National Authentication System (NAS) using the smart card.
- Register the main application details such as contact details and describe the justification for the labor requirements.
- Register details of the required labor specifications by profession, type and number, in line with the actual needs of the establishments, whether newly established or existing establishments.
- Confirm details of required labor and submit the application.
- **Fees:** n.a.

### Requirements:

- Newly formed establishments can benefit from the service of fast-track labor visa approvals if they specify the details of the required labor in accordance with the requirements of launching the business and within the specified ceiling of 10 as a maximum of labor visa approvals granted for the first request of the newly formed establishment.
- Existing establishments can benefit from the service of fast-track labor visa approvals if they submit a request that includes details of the required labor that correspond to the activity of the establishment and in numbers commensurate with the natural growth and expansion of activities compared to the current number of workers in the establishment, within determinants and criteria based on rates of increase in employment in establishments similar in terms of size business and workers.
- Establishment person in charge is fully responsible for the correctness of the data registered within the digital service.
- The service will not be provided in the below cases:
  - If the establishment has suspended transactions at the Ministry of Labor or the relevant authorities.
  - If there is an application under review by the Ministry.

## Education | Non GCC nationals work permit applications

- Regulated professions
  - For professions that are regulated, such as engineering, auditing, medicine and dentistry, and certain other non-regulated professions, the foreign national must submit degree certificates in the correct form.
- Sector specific requirements – Education
  - Professional licenses are issued by the Qatar Office of Registration, Licensing and Accreditation (QORLA) within the Ministry of Education and Higher Education.
  - Professionals are required to complete an electronic registration process, and then prepare a physical file to support that application.
  - <https://www.edu.gov.qa/en/Pages/pubschoolsdefault.aspx?ItemID=86>



## Manufacturing | Non GCC nationals work permit applications

- Regulated professions
  - For professions that are regulated, such as engineering, auditing, medicine and dentistry, and certain other non-regulated professions, the foreign national must submit degree certificates in the correct form.
- Sector specific requirements – Engineers
  - Licensed by the Committee for Accreditation of Engineers & Consultancy Offices of the Ministry of Municipality
  - Resources:
    - ❑ Qatar's Law No. 19 of 2005 Regulating the Practice of Engineering Professions as amended.
    - ❑ <http://www.mme.gov.qa>



## Technology | Non GCC nationals work permit applications

- Regulated professions
  - For professions that are regulated, such as engineering, auditing, medicine and dentistry, and certain other non-regulated professions, the foreign national must submit degree certificates in the correct form.
- Sector specific requirements – Engineers
  - Licensed by the Committee for Accreditation of Engineers & Consultancy Offices of the Ministry of Municipality
  - Resources:
    - ❑ Qatar's Law No. 19 of 2005 Regulating the Practice of Engineering Professions as amended.
    - ❑ <http://www.mme.gov.qa>





## Healthcare | Non GCC nationals work permit applications

- Regulated professions
  - For professions that are regulated, such as engineering, auditing, medicine and dentistry, and certain other non-regulated professions, the foreign national must submit degree certificates in the correct form.
- Sector specific requirements – Healthcare
  - The Registration & Licensing Department in the Qatar Council for Healthcare Practitioners (QCHP) regulates healthcare practitioners who wish to work in the State of Qatar.
  - The department consists of different teams, each working on one of the following professions:
    - ☐ Physicians;
    - ☐ Dentists;
    - ☐ Nurses;
    - ☐ Pharmacists;
    - ☐ Allied Healthcare Practitioners;
    - ☐ Complementary Medicine Practitioner Manufacturing.
  - Resources:
    - ☐ Qatar's Law No. 2 of 1983 with respect to the Practice of the Profession of Medicine and Dental Medicine and Surgery as amended.
    - ☐ <https://dhp.moph.gov.qa/en/Pages/Registration.aspx>



## Non GCC nationals | Residence visa application

### Procedure for residence visa application

- Once the work permit has been applied to the worker's passport, either when he/she subsequently arrives in Qatar or while he/she is in Qatar, their sponsor must process their residency visa application (i.e. next step is medical testing – please refer to step F).
  - If the individual is already sponsored by a family member (e.g. husband, father) for the purposes of a residence visa, in most circumstances, he/she will not need to transfer the residence visa to the employer although restrictions apply. It is only the work permit (step C) that must be sponsored by the employer.
- **Fees:** approximately 1,560 QAR for the first year (please refer to step C – work permit).
  - **Processing time:** in total, two to four weeks (and sometimes longer).



## Non GCC nationals | Digital Authentication System for Multilingual Employment Contracts

A comprehensive digital authentication service for multilingual employment contracts, utilizing digital alternatives at every stage of the process, eliminating the need to visit government service centers.



### a) To access this service, the applicant must have the following:

- A smart card is required to verify the identity of the facility manager for accessing the service through the National Authentication System (NAS).
- A valid bank card is required to pay fees through the payment gateway connected to the “hukoomi” website.
- Complete the registration of contract data for both parties—the worker and the employer—then print a copy of the contract from the system in both Arabic and the worker’s language. Ensure that it is signed by both parties.
- Re-upload the signed contract along with any additional attachments, and submit the contract request with these attachments to the Ministry for verification and review.
- After the contract is verified, the facility manager pays the fees through the electronic payment gateway.
- Upon completing the payment, digitally certified copies of the contract are generated.

### b) Conditions:

- The service is available for the digital authentication of employment contracts for establishments.
- The worker’s data is recorded in the contract by providing either the visa number for first-time expatriates or QID number for residents when authenticating contracts.
- The facility manager assumes full responsibility for the accuracy of the registered data and signatures on the contract, as confirmed through the mandatory declaration within the digital service.
- The required attachments for the service primarily include the employment contract signed by both parties, along with any additional documents that the system automatically identifies based on the type of contract.

- **Fees:** QAR 60.

## Non GCC nationals | Medical testing

### F) Procedure for medical testing

- Work permits and residence visas are subject to the employee submitting to:
    - ☐ Requisite medical fitness tests (usually a blood test to test for Aids, HIV, Hepatitis, etc.);
    - ☐ An x-ray to test for tuberculosis; and
    - ☐ Biometric tests: fingerprint, IRIS etc.
  - If the individual already has a residence visa (e.g. through family sponsorship), no further medical testing will be required in order to obtain the work permit.
- **Fees:** QAR 50.
  - **Processing time:** 1 day.



## Non GCC nationals | Leave notification (formerly “Exit permit”)

### G) Procedure for leave notification (formerly called exit permit)

- Each time an expatriate employee (5% of employees who the employer decides on) wishes to leave the country (whether for a short period or indefinitely), the employee must obtain prior approval from his/her employer. Such approval (in the form of a “leave notification”) is granted by the employer using, either:
    - ☐ Hukoomi website; or
    - ☐ Metrash 2 website; or
    - ☐ Ministry of Interior website [https://portal.moi.gov.qa/wps/PA\\_moi\\_doc\\_services/eService/forms/exitPermit/PermitFormE.jsp](https://portal.moi.gov.qa/wps/PA_moi_doc_services/eService/forms/exitPermit/PermitFormE.jsp)
  - The leave notification must be lodged (i.e. entered on one of the 3 websites above) by the employer prior to the employee’s exit from Qatar (otherwise the individual may not exit the country). The leave notification may be entered for a duration of one week, one month or one year.
  - Expatriates under family sponsorship (i.e. for the purposes of the residence visa) do not require leave notifications to be entered by their employer and/or their family member (unless the sponsor is the father, in which case approval may be entered using the Metrash 2 website).
- **Fees:** Free of charge.
  - **Processing time:** 1 day.



# Recruitment

## What are the Law provisions?

Below is a summary of the key employment considerations relevant to SMEs. The summary complied is based on the following:

- Qatar Law No. 14 of 2004, as amended from time to time (the Labour Law).
- Qatar Law No. 21 of 2015, regulating the entry, exit and residence of expatriates in Qatar, as amended from time to time (the Sponsorship Law) together with related legislative instruments (such as Ministerial Resolutions and Decrees).



Subject	Description
<b>Qatarization</b>	<ul style="list-style-type: none"> <li>• Under the Labour Law, work is an inherent right of Qatari nationals. Priority for employment is to be given to national employees and non-Qataris are employed in case of need. This is known as “Qatarisation”, a policy which was initiated by the government of Qatar and can be likened to Affirmative Action, that is, the recruitment of Qatari nationals into the labour force and is particularly prevalent in the petrochemical sector.</li> <li>• There is no prescribed minimum percentage of local employees that an employer is required to hire, the Labour Department has discretion to determine the proportion of non-Qatari workers to Qatari workers in each company.</li> </ul>
<b>Arabic language requirements</b>	<ul style="list-style-type: none"> <li>• Arabic is the official language and should be used in all documents. Bi-lingual documents are quite common for expatriate employees.</li> <li>• If there is any dispute in relation to the employment relationship, contracts drafted in another language would need to be officially translated into Arabic since the Qatari court proceedings are undertaken exclusively in Arabic.</li> </ul>
<b>Minimum wage</b>	<ul style="list-style-type: none"> <li>• Companies must comply with the minimum basic wage of QR1,000 when concluding contracts. In addition, the employer should allocate an allowance if adequate housing and food for the worker or domestic worker are not provided. The minimum housing allowance is QR500, while food allowance is QR300, with the obligation to amend the employment contracts.</li> <li>• Adopting minimum basic wage, housing and food would generate better relations between the employer and the employee.</li> </ul>

## What are the Law provisions?



Subject	Description
<b>Basic salary and allowances</b>	<ul style="list-style-type: none"> <li>• “Basic” salary/wage is defined as the amount paid to the employee for his/her work in a certain period of time and includes any periodic increment (i.e. annual pay rises). Remuneration/wage/salary is defined as the “basic salary” (or “basic wage”) in addition to all allowances, compensation, bonus, commission and premiums paid to the employee for his work, of whatever kind and way of payment.</li> <li>• In practice, many employers split overall salary such that:</li> <li>• at least 60 – 70% of the overall remuneration comprises “basic” salary/wage (as this is the figure that is used to calculate the employee’s end of service benefit on termination of employment, discussed below); and</li> <li>• only 30 – 40% comprises allowances (e.g. accommodation allowance and transportation allowance).</li> <li>• The E-contract states that the employer must provide:</li> <li>• accommodation or an accommodation allowance; and</li> <li>• transportation or a transportation allowance.</li> </ul>
<b>Wages Protection Systems (WPS)</b>	<ul style="list-style-type: none"> <li>• According to Resolution of the Minister of Labor and Social Affairs No. (4) of 2015 regarding the controls of the wage protection system for workers subject to the Labor Law, under the wage protection system, wages must be paid (and any other monetary benefits due to the employee, including allowances, for example).</li> <li>• Employers are obligated to transfer their workers’ wages to financial institutions in the country, within seven days from their due date, through the Wage Protection System.</li> </ul>
<b>Personal income tax</b>	<ul style="list-style-type: none"> <li>• Currently, there is no system of personal income tax in the State of Qatar.</li> </ul>
<b>Probation</b>	<ul style="list-style-type: none"> <li>• An employee may be employed on a probationary period not exceeding 6 months. During the probation period, the employer may terminate the employment contract by providing 3 days’ notice to the employee.</li> </ul>

## What are the Law provisions?



Subject	Description
<b>Working hours</b>	<ul style="list-style-type: none"> <li>The maximum work hours are 48 hours per week or 8 hours per day during all months of the year, except during the Holy Month of Ramadan, during which it will be reduced to 36 hours per week or 6 hours daily for all employees (irrespective of religion) by two hours per day. Remuneration must not be reduced.</li> <li>Employees should not work more than five consecutive hours without breaks (not less than one hour in total for rest, food and prayer). Break times do not constitute a working hour.</li> <li>Workers are entitled to at least one day of rest per week. Friday is the common day of rest for all workers except those who undertake shift work. No employee may work two or more Fridays in a row.</li> </ul>
<b>Overtime</b>	<ul style="list-style-type: none"> <li>Employees may work additional hours provided the total work hours per day do not exceed 10 hours. This means that the maximum overtime permissible under the Labour Law is two hours per day (equivalent to 12 hours per week for a six day working week).</li> <li>Employers are required to pay overtime for additional work hours, of an amount not less than 25% of the basic salary of the employee.</li> <li>Employees working between 9pm and 3am will be entitled to receive 50% of their paid basic salary (except for those who work in shifts approved by the Labour Department).</li> </ul>
<b>Holiday entitlement</b>	Employees with less than five years' service are entitled to three weeks paid holiday per year. After five years' service, the entitlement increases to four weeks' paid leave per year. Employees with less than one year service are not entitled for holiday.
<b>Public holidays</b>	<p>Employees are entitled to the following paid public holidays:</p> <ul style="list-style-type: none"> <li>three working days for Eid El-Fitr (dates are not fixed as they are dependent upon moon sightings, and vary from year to year);</li> <li>three working days for Eid Al-Adha (dates also dependent upon moon sightings);</li> <li>one working day for National Sports Day (second Tuesday of February of each year);</li> <li>one working day for National Day (18 December); and</li> <li>three working days to be specified by the employer.</li> </ul>



## What are the Law provisions?

Subject	Description
<b>Hajj leave</b>	<ul style="list-style-type: none"> <li>• Muslim employees are entitled to special leave (without pay), not exceeding twenty days, once during their employment, to perform the Hajj pilgrimage.</li> <li>• An employer has discretion to decide the number of employees who are given this special leave every year, depending upon the requirements of the business and giving priority to long serving employees.</li> </ul>
<b>Sick leave and pay</b>	<ul style="list-style-type: none"> <li>• Upon completion of three months' service (and subject to the provision of a medical certificate signed by a physician approved by the employer), the employee shall be entitled to paid sick leave (each year) as follows: <ul style="list-style-type: none"> <li>• full salary for two weeks; and</li> <li>• half salary for four weeks.</li> </ul> </li> <li>• Any subsequent sick leave is without pay. Employees can be dismissed after the twelfth week of sick leave, if it is established by a medical report that the employee is unfit to perform duties.</li> </ul>
<b>Public healthcare</b>	<p>Qatar guarantees health services to all Qatari nationals and also residents in government medical institutions through a Health Card system. The cost of the Health Card is QAR 100. The Hamad Medical Corporation (HMC) runs hospitals and primary care health centres and community clinics in Qatar. Non-emergency services at these HMC institutions are made available at a heavily subsidised rate to Health Card holders. Health Card holders also receive emergency services at these institutions free of charge.</p>
<b>Medical treatment for workplace injuries</b>	<p>There is currently no statutory requirement to provide employees with private medical insurance; however, it is quite common in Qatar for employers to provide employees with this benefit. This is because under the Labour Law there is an obligation to:</p> <ul style="list-style-type: none"> <li>• pay for the cost of medical treatment for work injuries; and</li> <li>• pay the employee his/her full wage for the first six months of medical treatment for a workplace injury, and half wage thereafter either until the employee recovers or is proven to have sustained a partial/total permanent disability (at which he/she would be eligible to receive compensation).</li> </ul> <p>Employers typically obtain workers' compensation insurance in order to minimise out of pocket expenses associated with the above.</p>



## What are the Law provisions?



Subject	Description
<b>Workers compensation</b>	<p>If an employee dies or is rendered partially/totally permanently disabled because of a work injury, then in accordance with the Labour Law, compensation is payable. The amount is calculated in accordance with Islamic Shari'a law as follows</p> <ul style="list-style-type: none"> <li>• if the worker dies, his heirs will be entitled to receive compensation. In this regard, Law No. 19 of 2008 (Determining the Deceased Blood-Money of the Second-Degree Murder) caps "blood money of second-degree murder" at QAR 200,000; and</li> <li>• if the worker is rendered partially/totally permanently disabled, the worker shall receive compensation calculated as QAR 200,000 multiplied by the % disability (we can advise further if required).</li> </ul>
<b>Maternity benefits</b>	<p>Female employees who have completed one year of service shall have the right to maternity leave for 50 days with full salary for the pre and post delivery period. If the post delivery health condition hinders the employee's return to work after the end of her maternity leave, the excess period will be without pay provided it does not exceed 60 consecutive or staggered days (on the condition that a medical certificate from a licensed practitioner is furnished).</p>
<b>Termination</b>	<p>The termination consequences depend largely on whether or not the employment contract is for a fixed term or whether it is for an unlimited duration as follows.</p> <p>Unlimited contracts</p> <ul style="list-style-type: none"> <li>• If the employment contract is of an indefinite duration, either party may terminate it by written notice without providing reasons. For those employees who are paid annually or monthly, at least one month's notice period is required if the period of service is one year or less. If the period of service is longer than two years, the minimum notice period is two months.</li> <li>• If the contract is terminated without observing the notice periods set out in the Labour Law, the party terminating the contract shall be obliged to compensate the other party for an amount equivalent to the employee's wages for the notice period or the remaining part thereof.</li> </ul>

## What are the Law provisions?



Subject	Description
<b>Termination (cont'ed)</b>	<p>Fixed term contracts</p> <ul style="list-style-type: none"> <li>There is no express provision in the Labour Law on the employer's right to terminate a fixed term contract before the expiry date unless the employee is being dismissed for gross misconduct (detailed below). Therefore, a fixed term employment contract can only be terminated before its expiry by the agreement of both the employer and employee. Otherwise, if an employer terminates a fixed term contract before its expiry without the employee's agreement, the employee could claim damages for unlawful termination.</li> </ul>
<b>Gross misconduct</b>	<p>In all cases, regardless of whether the employment contract is for a fixed term or whether it is for an unlimited duration, where an employee commits ones of the offences set out in Article 61 of the Labour Law, the employee can be summarily dismissed (i.e. without notice and end without of service gratuity etc). This includes if the employee (this is an exhaustive list):</p> <ul style="list-style-type: none"> <li>assumes a false identity or nationality or submits false certificates or documents;</li> <li>commits an act which causes gross financial loss to the employer provided that the employer shall notify the Labour Department of the incident within 24 hours from the time of his being aware thereof;</li> <li>violates more than once the written instructions of the employer concerning the safety of the workers and the establishment despite him being notified in writing of the violation provided that these instructions shall be written and posted up in a conspicuous place;</li> <li>fails more than once to carry out his essential duties under the employment contract or this law despite him having been notified in writing thereof;</li> <li>discloses the secrets of the establishment where he is employed;</li> <li>is found during the working hours in a state of drunkenness or under the influence of a drug;</li> <li>commits an assault on the person of the employer, the manager or one of his supervisors in the work during the work or by reason thereof;</li> <li>repeats his assault on his colleagues in work despite him/her being warned in writing thereof;</li> <li>absents himself from work without legitimate cause for more than seven consecutive days or fifteen days in one year; and/or</li> <li>has been finally sentenced for a crime involving immorality or dishonesty.</li> <li>If an employee who is a foreign national is summarily dismissed for one of the reasons listed above, he or she loses his or her residency rights and cannot re-enter Qatar for work purposes for at least four years.</li> </ul>

## What are the Law provisions?

Subject	Description
<b>End of Service Gratuity</b>	<p>An expatriate employee (and any non-eligible Qatari national employee or non-eligible GCC national employee) who has completed at least one year of continuous service is entitled to an end of service gratuity (ESG) payment on termination of employment. The intention behind this entitlement is to compensate employees in lieu of the pension entitlement that eligible Qatari national employees (and eligible GCC national employees) receive.</p> <p>The amount of end of service gratuity is agreed between the employee and the employer but must not be lower than an end of service gratuity of 21 days' "basic" salary for every year of service (pro-rated accordingly for parts of a year) and must be calculated on the basis of the last basic salary that the employee received.</p> <p>ESG is payable in all cases unless one the following exceptions apply:</p> <ul style="list-style-type: none"> <li>• where the employee has less than one year of continuous service as at the date of termination; or</li> <li>• where the employee has been dismissed for gross misconduct (i.e. for one of the reasons set out in Article 61 of the Labour Law); or</li> <li>• if the employee is a Qatari national who is in receipt of a General Retirement &amp; Social Insurance Authority (GRSIA) pension or if the employee is a GCC national working in Qatar who is in receipt of a pension from his/her home jurisdiction (i.e. UAE, Bahrain, KSA, Oman or Kuwait); or</li> <li>• where an employer chooses to establish a pension scheme for its employees (in accordance with Article 56 of the Labour Law) and the employee selects the pension scheme (in lieu of ESG), provided that the pension benefit is at least equal to, or more favourable than, the ESG entitlement.</li> </ul>
<b>Visa cancellation</b>	<p>The visa and work permit is limited to a specific employer and upon termination of employment, these are cancelled and any new employer is required to apply for a new residency visa and work permit for the employee. If the employee is unable to secure new employment within 90 days of cancellation of their residency visa, following termination of their employment, they must leave Qatar.</p>
<b>Repatriation</b>	<p>On termination of employment, employers have an obligation to repatriate non-Qatari employees to their home country or such other location as agreed between the parties. There are limited exceptions to the entitlement to receive a repatriation air ticket, e.g. where the employee takes up alternative employment within Qatar (in which case the obligation passes to the new employer).</p>



# Recruitment

## GCC nationals | What are the specific Law provisions?

Below is a summary of the key employment considerations relevant to Qatari nationals and other GCC nationals. The summary complied is based on the Labour Law together with:

- Qatar Law No. 24 of 2002 concerning Retirement and Pensions; and
- Qatar Law No. 4 of 2007 Enacting the Common System of Extending Insurance Protection to Citizens of the Cooperation Council of the Arab Gulf States Working Outside Their Countries in Any Member State of the Council.

Subject	Qatari nationals	Other GCC nationals
<b>Pension</b>	<p>The Pensions Law only applies to:</p> <ul style="list-style-type: none"> <li>• Qatari national employees governed by the Civil Service Law; and</li> <li>• Qatari national employees working for public authorities, public establishments, joint stock companies and certain foreign oil companies, as well as for employers determined by a ministerial resolution to be subject to the pensions law.</li> </ul> <p>Employers subject to the Pensions Law must:</p> <ul style="list-style-type: none"> <li>• deduct 21% of the eligible Qatari national employee's salary (defined as "the basic wage to which are added all social increments set by virtue of the law on civil service or other similar legislations"); and</li> <li>• make a contribution of 10% of the employee's salary;</li> </ul> <p>and deposit the total 15% monthly contribution to the General Retirement &amp; Social Insurance Authority (GRSIA) in Qatar.</p> <p>If the Pensions Law does not apply, the Qatari national will be entitled to end of service gratuity (calculated on the same basis as for expatriate employees).</p>	<ul style="list-style-type: none"> <li>• If the employer (in Qatar) is subject to the Pensions Law, then in accordance with Qatar Law No. 4 of 2007 Enacting the Common System of Extending Insurance Protection to Citizens of the Cooperation Council of the Arab Gulf States Working Outside Their Countries in Any Member State of the Council, the employer must also make mandatory pension contributions in respect of its non-Qatari GCC national employees working in Qatar. The actual contribution shall be determined by the eligible GCC national's home jurisdiction laws (i.e. the pensions laws of the UAE, Bahrain, KSA, Kuwait or Oman). The contribution is to be deposited into the pension authority account for the eligible GCC national's home jurisdiction (i.e. not with GRSIA).</li> <li>• If the pensions law does not apply, the non-Qatari GCC national will be entitled to end of service gratuity (calculated on the same basis as for expatriate employees).</li> </ul>



# Recruitment

## GCC nationals | What are the specific Law provisions?

Subject	Qatari nationals	Other GCC nationals
Duty to train	<ul style="list-style-type: none"> <li>Under the Labour Law, an employer who employs foreign experts or technicians is obliged to train an appropriate number of Qatari workers (to be nominated by the Labour Department) on the work carried out by the experts or technicians, or employ Qatari workers as their assistants for the purpose of training.</li> <li>Employers who employ 50 employees or more are required to provide technical training to approximately 5% of his Qatari employees, assigned by the Ministry of Education and Higher Education's administration department, in accordance with the training program adopted by the Ministry of Education and Higher Education.</li> </ul>	<ul style="list-style-type: none"> <li>The duty to train does not apply in respect of other GCC nationals.</li> </ul>



## When are audits mandatory?

- **Relevant Law:** Income Tax Law (Law No. 24 of 2018). According to the Law, taxpayers who satisfy any of the following conditions shall file the tax return with the final accounts audited by an auditor accredited in the State:
  - ☐ The capital exceeds QAR 200,000;
  - ☐ The annual taxable income exceeds QAR 500,000; and
  - ☐ In relation to a branch its head office is situated outside the State.
- **How should taxpayers file their accounts as per the Income Tax Law?**
  - Taxpayers subject to the Income Tax Law should note the following:
    - ☐ Accounts must be filed 4 months from the end of the financial year (Article 14);
    - ☐ Accounting books, registers and documents must be kept in accordance with the laws of the State, international accounting standards and the provisions of the executive regulations of the Income Law No. (24) of 2018 (Article 12);
    - ☐ The Authority may exclude certain taxpayers from maintaining them, in accordance with the conditions, terms and situations specified by the Regulation.
    - ☐ Every taxpayer who fails to file the tax return within the periods prescribed according to this Law and Regulation shall be fined with a financial sanction of five hundred (500) Riyals per day of delay and up to a maximum of one hundred and eighty thousand (180,000) Riyals Income Law No. (24) of 2018 (Article 24)
- **What are the related Law provisions?** [Click here](#) to be directed to page 224.

Click here to understand how to calculate and pay taxes at page 227.



Tips

- Even for 100% Qatari owned companies, it is recommended to opt for routine tax compliance and external audits in order to maintain financial integrity and foster investor confidence.
- These practices contribute to the sustained success of the business operations, ensuring financial health.



What are the Law provisions?

Click on the type of business structure you are interested in to be directed to the specific law requirements with respect to auditing.

LLCs and Partnerships



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Sole Establishments



Page 226





## LLCs & Partnerships | What are the Law provisions?

Below is a summary of the key auditing considerations relevant to LLCs and partnerships. LLC and Limited Partnership Companies must produce audit accounts as per the Companies Law. The summary compiled is based on provisions of the Commercial Companies Law No. 11 of 2015.

Subject	Description
<b>Tasks and responsibilities of the auditor - Article 145</b>	<ul style="list-style-type: none"> <li>• The auditor shall undertake the following activities:</li> <li>• Audit the company's accounts in accordance with the acknowledged rules of auditing, requirements of the profession and its scientific and technical principles.</li> <li>• Examine the company's balance sheet and profit and loss accounts.</li> <li>• Observe the application of the Companies Law and the company's Articles of Association.</li> <li>• Examine financial and administrative regulations of the company and in-house financial control regulations and ensure their appropriateness for the good conduct of work and maintenance of the company's funds.</li> <li>• Verify the company's assets and ownership thereof and ensure that obligations of the company are legal and valid.</li> <li>• Review resolutions of the Board of Directors and circulars issued by the company.</li> <li>• Any other duties required to be carried out by the auditor pursuant to this Law and the Law on the Organisation of Auditing Profession and other relevant regulations as well as auditing generally accepted principles.</li> </ul> <p>The auditor shall submit to the General Assembly a written report regarding his mission and he, or the delegate thereof, shall recite such report before the General Assembly. The auditor shall send a copy of such report to the Administration. All companies are required to file financial statements with the Ministry of Economy and Commerce within two months of the end of the financial year (this should be filed within one month of date of preparation of the financial statement). Auditors in Qatar are regulated under Law No. 30 of 2004 Regulating the Auditing Profession.</p>



## Sole establishments | What are the Law provisions?

Sole establishments are not governed by the Companies Law, hence, they are not subject to the mandatory audit requirements. Below is a summary of general requirements applicable to other types of businesses or traders, which are also applicable to sole establishments. The summary compiled is based on the Commercial Law No. 27 of 2006.



Subject	Description
<b>Book-keeping requirements for sole establishments</b>	<ul style="list-style-type: none"><li>• A trader is required to keep commercial books and accurate records of the financial position of its commercial business (Article 21)</li><li>• A trader must at a minimum keep the following books:<ul style="list-style-type: none"><li><input type="checkbox"/> The original journal</li><li><input type="checkbox"/> The general ledger</li><li><input type="checkbox"/> The Inventory book</li></ul></li><li>• Every trader whose capital does not exceed QAR 100,000 is exempted from the above the requirement to keep the above listed books. The procedures of registration in the aforementioned books, the forms and the search therefore shall be regulated by virtue a resolution issued by the competent minister (Article 22)</li><li>• The books must be submitted to the commercial register of the Ministry of Economy and Commerce within within two months from the lapse of every fiscal year, so that said register marks same to indicate the end thereof. (Article 26)</li><li>• A fine of at least QAR1,000 and up to QAR 10,000 can be imposed for the failure to keep the mandatory books listed under Article 22)</li><li>• Article 35 states that a trader may use computerised books of accounts instead of physical books and these would be deemed to satisfy the requirements of Article 22.</li></ul>

## How to pay and calculate taxes?

Click to get back  
to Audits



- How to register to pay taxes?
  - Obtain Tax Card within 30 days of incorporation – Please refer to the relevant procedure of the “Tax card and tax registration” step from the business establishment phase at [page 58](#).
  - No need to renew as there is no expiration date for the tax card.
- How to file tax returns?
  - Tax administration (filing, application, objections) can be done online.
  - Taxpayers carrying on an activity are required to submit a return to the Department on the form prepared for this purpose stating the taxable income and the tax due within four months from the end of the accounting period e.g. if the year-end is 31 Dec then the returns will be due by 30th April.
  - The taxpayer may, after obtaining the approval of the Department, adopt an accounting period that is different from the taxable year. This must be done 90 days before the filing deadline.
- How are taxes collected?
  - The taxpayer will pay the tax due according to the return on the same day of filing the return.
- How to calculate taxes? [Click here](#) to be directed to the relevant process at page 228.



- Stay tax-compliant! Register with tax authorities to fulfill tax obligations for both Qatari and foreign business owners.
- Regular tax compliance is crucial to avoid hefty fines and back-taxes

## How to calculate taxes?

- How to calculate taxes? Click on the item you are interested in.

$$\text{Taxes} = \left\{ \text{Gross income Page 229} - \text{Deductions Page 230} \right\} \times \text{Tax rates Page 231}$$

- What are the delay penalties?
  - QAR 500 per day;
  - Maximum QAR 180,000;
  - Delay interest of 2% of unpaid tax per month up to the maximum of principal capital.
- What is the statute of limitations?
  - The right of the Department to assess the tax and financial penalties in respect of a taxable year expires after five years following the year in which the taxpayer submitted the return.
  - Where the taxpayer fails to submit the return, the right of the Department to assess the tax and financial penalties related expires after ten years following the taxable year in respect of which the taxpayer did not file the return.



## How to calculate taxes?

- Gross income sources

- For a complete list, please refer to Law No. 24 of 2018 issuing the Income Tax Law.
- The below are the key areas applicable to most SMEs:
  - ☐ Derived from an activity carried out in Qatar;
  - ☐ Generated from contracts wholly or partly performed in Qatar;
  - ☐ From real estate situated in the State, and capital gains arising from disposal thereof
  - ☐ From shares in companies which are resident in Qatar or listed on the stock market;
  - ☐ Considerations paid to head offices, branches or related companies.
  - ☐ Interest on loans obtained in the State
  - ☐ Income Derived from the exploration, extraction or exploitation of natural resources situated in the State.



## How to calculate taxes?

- Deductions

- For a complete list, please refer to Law No. 24 of 2018 issuing the Income Tax Law.
- The below are the key areas applicable to most SMEs:
  - ☐ Costs of raw materials, consumables and services required for carrying on the activity;
  - ☐ Employee costs (wages, salaries, bonus, end of service benefits etc.);
  - ☐ Losses resulting from sale of assets;
  - ☐ Interest on loans related to the taxpayer's Qatari activities, except for intercompany loans;
  - ☐ Tax depreciation of fixed assets;
  - ☐ Bad debts, rents, insurance premiums.
  - ☐ Donations, gift aid and subscriptions to charities, humanitarian, scientific or cultural or sporting bodies (max. 5% of net profit in the year it is claimed).



**Note:** Losses can be carried forward for three years after the year in which they were incurred. No carryback of losses is permitted.

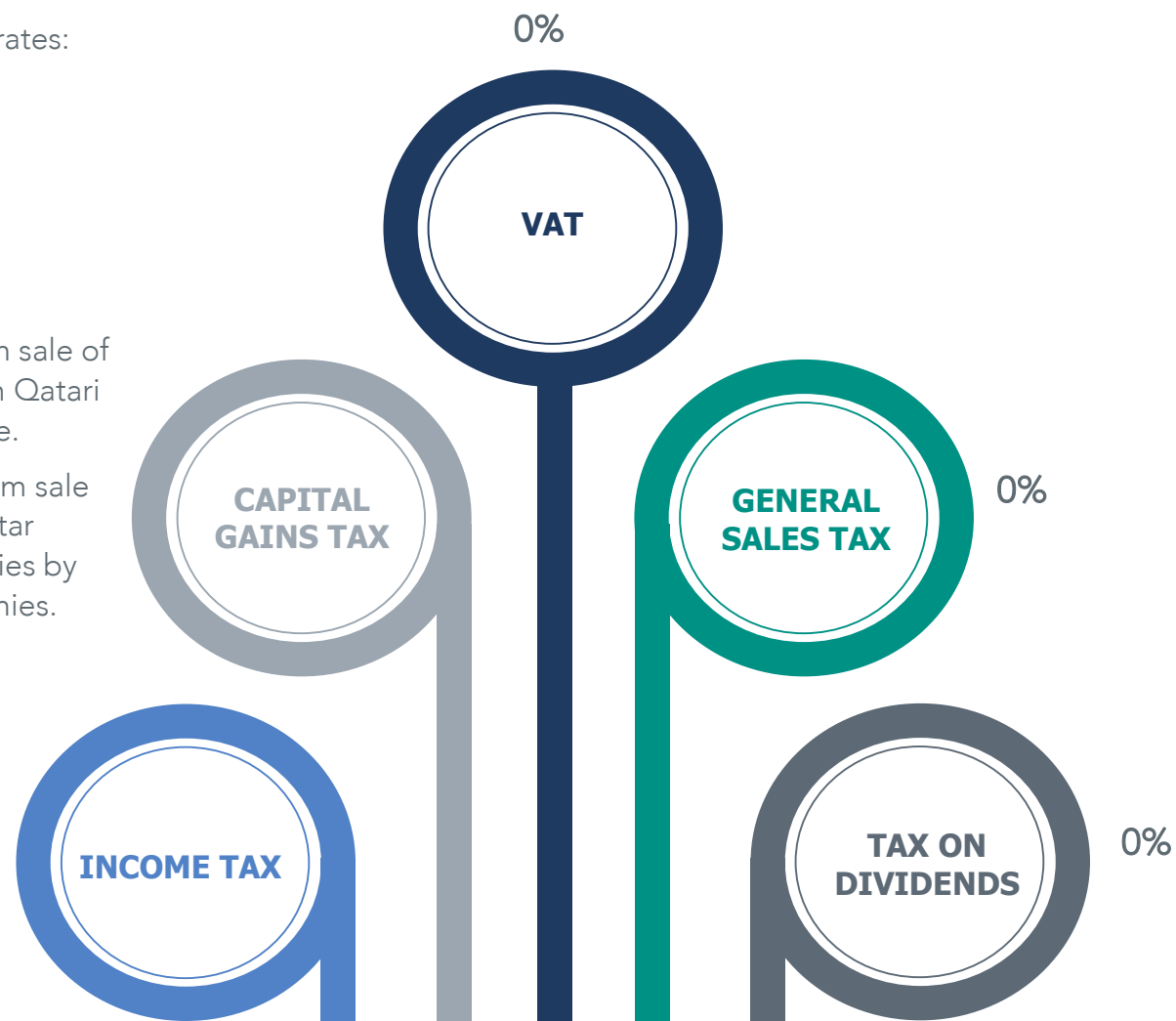


## How to calculate taxes?

- Tax rates

- The below are the applicable tax rates:

- 0% if gains from sale of shares listed on Qatari Stock Exchange.
- 10% if gains from sale of shares in Qatar based companies by foreign companies.
- 0% if company fully owned by GCC nationals ([Click here](#) for exceptions at page 232), or
- 10% if the company is 10% owned by foreign investors.



## When are businesses wholly owned by Qatari or GCC nationals eligible to pay taxes?

- **Relevant Circular:** Circular 2/2021 issued by the General Tax Authority.
  - Companies and permanent establishments in Qatar that are wholly owned by Qatari nationals (or GCC nationals) need to file a tax return with audited financial statements within 4 months of their financial year end:
    - ❑ All companies (Qatari or GCC owned 100 % by legal/natural persons) generating a turnover of QR 5,000,000 and above or having a capital of QR 1,000,000 and above, should comply with the Income Tax Law and its Executive Regulation by filing their income tax return and the audited financial statements in Dhareeba system based on the accrual method.
    - ❑ All companies (Qatari or GCC owned 100 % by legal/natural persons) generating a turnover that is less than QR 5,000,000 or having a capital that is less than QR 1,000,000, should comply with the Income Tax Law and its Executive Regulation by filing their income tax return in the audited financial statements in Dhareeba system based on the simplified method.
  - The requirements of Circular 2/2021 would apply to a business even where it is tax exempt.
  - A daily filing penalty of QR 500 up to a cap of QAR 180,000 is levied for failing to adhere to the above requirements.
  - A permanent establishment is a fixed place of business through which the business of a taxpayer is wholly or partly carried on.



**Note:** Circular No. 4/2011 also applies to sole proprietorships that meet the specified capital and total revenue thresholds.





# Licence renewal and/or amendment

## How to renew and/or amend your licence?

Once incorporated at the Ministry of Commerce and Industry (MOCI), a company is issued three main licenses allowing it to fully operate in Qatar. Click on the one you are interested in to be directed to the applicable renewal and amendment procedure (the tax card is now automatically renewed upon renewal of the commercial registration).

Commercial  
Registration



Trade Licence



Establishment Card



- In case the business establishment required the approval and/or licence from a specific ministry, such approval and/or license need(s) to be renewed at the relevant ministry on a regular basis (yearly or less frequently depending on the requirements of the relevant authority).



# Licence renewal and/or amendment

## Commercial Registration | How to renew and/or amend your licence?

- The Commercial Registration of a company evidences its registration in the commercial register at the MOCI. The Commercial Registration contains important information regarding the share capital of the company, its shareholders, its managers and authorised signatories and its permitted activities.
- Generally, no decision to amend any of the aforementioned details will be considered valid and enforceable towards third parties unless it is reflected on the company's Commercial Registration. It is common for companies amend their Commercial Registration frequently.
- Click on the type of procedure you are interested in to be directed to the relevant section.

Amending the  
Commercial Registration



Page 235

Renewing the Commercial  
Registration



Page 236



# Licence renewal and/or amendment

## Commercial Registration | How to amend your CR?

- Procedure
  - Complete the application form at MOCI through the ['Single Window'](#) portal. The form must be signed by the manager or authorized signatory on behalf of the company and should detail the amendments to be made.
  - The required documents vary depending on the type of amendment to the commercial register (e.g., adding a branch, changing the trade name, adjusting the capital, adding an activity, etc.). To view the specific requirements for each type of amendment, please visit the Single Window Portal or the Ministry of Commerce and Industry website. Note that some amendments are not available through the Single Window's electronic services; for further details, please visit the MOCI website ([click here](#)).
- **Fees:** 500 QAR processing fee + Additional fee may apply based on the nature of amendment.
- **Processing time:** 1 day.



# Licence renewal and/or amendment

## Commercial Registration | How to renew your CR?

**Frequency:** The company's commercial register is renewed annually, but it may also be renewed for up to five years. The renewal process can begin 30 days before the expiration date.

- **Procedure**

- Log in to the Single Window website at [sw.gov.qa](http://sw.gov.qa).
- Select the comprehensive renewal service.
- Enter the basic details of the facility to be renewed.
- Upload the necessary attachments and documents.
- Review the summary of the application data.
- Approve the application data summary.
- Make the payment of the required fees.
- Print the commercial register.

- **Fees:** The cost of renewing the commercial register primarily depends on the number of activities and the company's capital, leading to varying costs for different companies. Additionally, Qatar Chamber fees are also applicable.
- **Processing time:** 1 day.

For more information and to meet your specific requirements, please visit the Single Window Portal.



# License renewal and/or amendment

## Trade License | How to renew and/or amend your Trade licence?

- The Trade Licence authorizes a company to carry out business from a certain retail premises or offices.
- Click on the type of procedure you are interested in to be directed to the relevant section.



Amending the Trade  
License



Page 238

Renewing the Trade  
License



Page 239

# License renewal and/or amendment

## Trade License | How to amend your Trade Licence?

- Procedure

- ☐ Log in to the Single Window website at [sw.gov.qa](http://sw.gov.qa).
- ☐ Select the service needed for the commercial license.
- ☐ Enter the basic facility data.
- ☐ Upload the necessary attachments and documents.
- ☐ Review the license data summary.
- ☐ Approve the license data summary.
- ☐ Make the payment of the required fees.
- ☐ Print the sub-license.

- **Fees:** Depends on the nature of the amendment.
- **Processing time:** 1 day.



- Given that the Trade License is issued to a company in respect of a certain premises or office, if the company wishes to change its premises or offices then the Trade License must be amended to reflect the same.
- The Trade License also states the name of the company's manager and will, therefore, have to be amended if the manager is replaced.



# License renewal and/or amendment

## Trade License | How to renew your Trade Licence?

- Procedure

- ☐ Log in to the Single Window website at sw.gov.qa.
- ☐ Select the comprehensive renewal service.
- ☐ Enter the basic details of the facility to be renewed.
- ☐ Upload the necessary attachments and documents.
- ☐ Review the summary of the application data.
- ☐ Approve the application data summary.
- ☐ Make the payment of the required fees.
- ☐ Print the trade license.

- **Frequency:** The company's trade license is renewed annually, but it can be renewed for a period of up to five years.
- **Fees:** the cost of renewing the trade licence depends on the company's activities and can range between QAR 300 to QAR 500 as a maximum.
- **Processing time:** 1 day.
- **Penalties for delay:** There is a penalty of QAR 500 per month of delay.

**Note:** (a) Since a trade license is issued to a company for a specific place of business or office, any change in the location requires amending the trade license to reflect the new address. (b) The trade license also lists the name of the company's director, so it must be updated if the director is replaced.



# License renewal and/or amendment

## Establishment Card | How to renew and/or amend your licence?

- The Establishment Card is proof of the registration of the company in the Immigration Department of the Ministry of Interior, enabling the company to sponsor its employees.
- The names of the managers who are appointed to sign for immigration purposes, and generally on any documents related to governmental authorities, must appear on the establishment card.
- Click on the type of procedure you are interested in to be directed to the relevant section.



Amending the  
Establishment Card



Page 241

Renewing the  
Establishment Card



Page 242



# Licence renewal and/or amendment

## Establishment Card | How to amend your Establishment Card?

- Procedure
  - Log in to Metrash2 app, by entering QID number and password.
  - Enter to "General Services" on the main screen.
  - Choose "Establishment Services".
  - Choose "Issuance of a main and Subsidiary Registration of the Establishment".
  - Select "Main" or "Subsidiary", and then enter the license number.
  - Press "Next" after reviewing the data.
  - Enter the bank card details and complete the payment process.
- Fees: 200 QAR.
- Processing time: 1 day.



# Licence renewal and/or amendment

## Establishment Card | How to renew your Establishment Card?

- Procedure
  - Log in to Metrash2 app, by entering QID number and password.
  - Enter to "General Services" on the main screen.
  - Choose "Establishment Services".
  - Choose "Issuance of a main and Subsidiary Registration of the Establishment".
  - Select "Main" or "Subsidiary", and then enter the license number.
  - Press "Next" after reviewing the data.
  - Enter the bank card details and complete the payment process.
- Fees: 200 QAR.
- Processing time: 1 day.

• **Single Window:** The user can automatically renew the establishment's card through the Single Window platform by selecting the comprehensive renewal service, choosing the establishment to be renewed, paying the fees, and submitting the application. After completing the transaction, the user can access the "Metrash2" application to obtain the renewed registration.



# Price increase

How to increase the prices of goods and services?

Step by step procedure. Click on each step to be directed to the detailed procedure.



- Please click [here](#) to refer to the MOCI's detailed list of products and services subject to the introduced price increase control regulation.



# Price increase

## 1. Application submission

### • Procedure

- The applicant shall review the Consumer Protection Department at the Qatari Ministry of Commerce and Industry and submit the price increase request to the Price Evaluation and Follow-up department. The application must be submitted with the supporting documents mentioned below to the Price Evaluation and Follow-up department, for more details please visit the Ministry of Commerce and Industry website ([click here](#)).
- ☐ Establishment card (also referred to as Immigration card);
 ☐ Certificate of Incorporation;
 ☐ Trade Licence; and
 ☐ A letter from the company addressed to the committee requesting therein a price increase and the reason for such a request.
- Click on the type of item you are interested in order to be directed to the supporting evidence that has to be accompanied to the price application form.

Goods – Page 245

Services – Page 246



## What is the supporting evidence for goods?

- Documents required for goods

- Custom clearances and import invoices of the same (true copies stamped with the local company's seal).
- A letter by the mother company of the product stating therein that the price has increased which shall also be stamped and must be in Arabic (in the event that the same is in another language then it must be translated to Arabic).
- Invoice for the price of the product which is the subject of the price increase from both Saudi Arabia and the UAE.
- Invoice for the price of the product which is the subject of the price increase in Qatar from each of Carrefour, Al Lulu and Al Mira; and
- Any other supporting evidence that may be additionally required. Such as, a rise in the cost of transporting goods into the market, increase in utility bills and other cost related matters.



## What is the supporting evidence for services?

- Documents required for services
  - Lease Agreements before and after the same are increased evidencing an increase in rent.
  - Summary of the salaries of the employees of the applicant before and after the same are increased evidencing an increase in pay.
  - Invoices of the materials used before and after the same are increased evidencing an increase in the cost of materials.
  - Price lists of the service which is the subject of the price increase in Qatar comparing the same to the applicants prices for such similar/identical services; and
  - Any other supporting evidence that may be additionally required. Such as, an increase in utility bills, and other cost related matters.



## 2. Examination and response

- Procedure
  - The Prices Evaluation and Follow-up Section meets with the applicant in order to conform that the application is in order before forwarding the same to the Permanent Technical Committee For Determining The Maximum Price Increase And Profit Percentages ("Price Increase Committee") for evaluation.
  - The Price Increase Committee reviews the application and has the discretion to either accept or deny a price increase application.
  - Please [click here](#) to have a look at the grounds according to which the decision is made at Page 248.
- **Processing time:** For the Price Increase Committee's decision to be issued 1-3 months after the application is formally accepted by the Prices Evaluation and Follow-up Section. Noting that in some circumstances, the Prices Evaluation and Follow-up Section have taken 6-12 months in order to finally accept an application.



## What are the grounds for decision making?

- Grounds for decision making

- The decision about the increase in the prices of goods and services is made according to the following grounds:
  - ☐ The high cost price of the product or service globally, or the increase in price from the source.
  - ☐ Earnings ratio calculated in view of the cost price of item as shown in the customs declaration, and compared to the selling price to the final consumer.
  - ☐ The product or service influenced by increase of inflation ratio in the country.
  - ☐ The price of the good or service during the past three years, and the annual rate of increase, and the date of entry of its last increase.
  - ☐ Item price in neighboring countries.
  - ☐ Prices of similar services offered in approximate areas relative to the increase request.
  - ☐ Exchange value of the currency regarding its import.
  - ☐ The unique changes in withholding or the amount of the item during the past three years.
  - ☐ The availability of alternative goods or services in the local market, and the rate of price, and the existing level of competition in the market that belong to the product or service subject of the request.

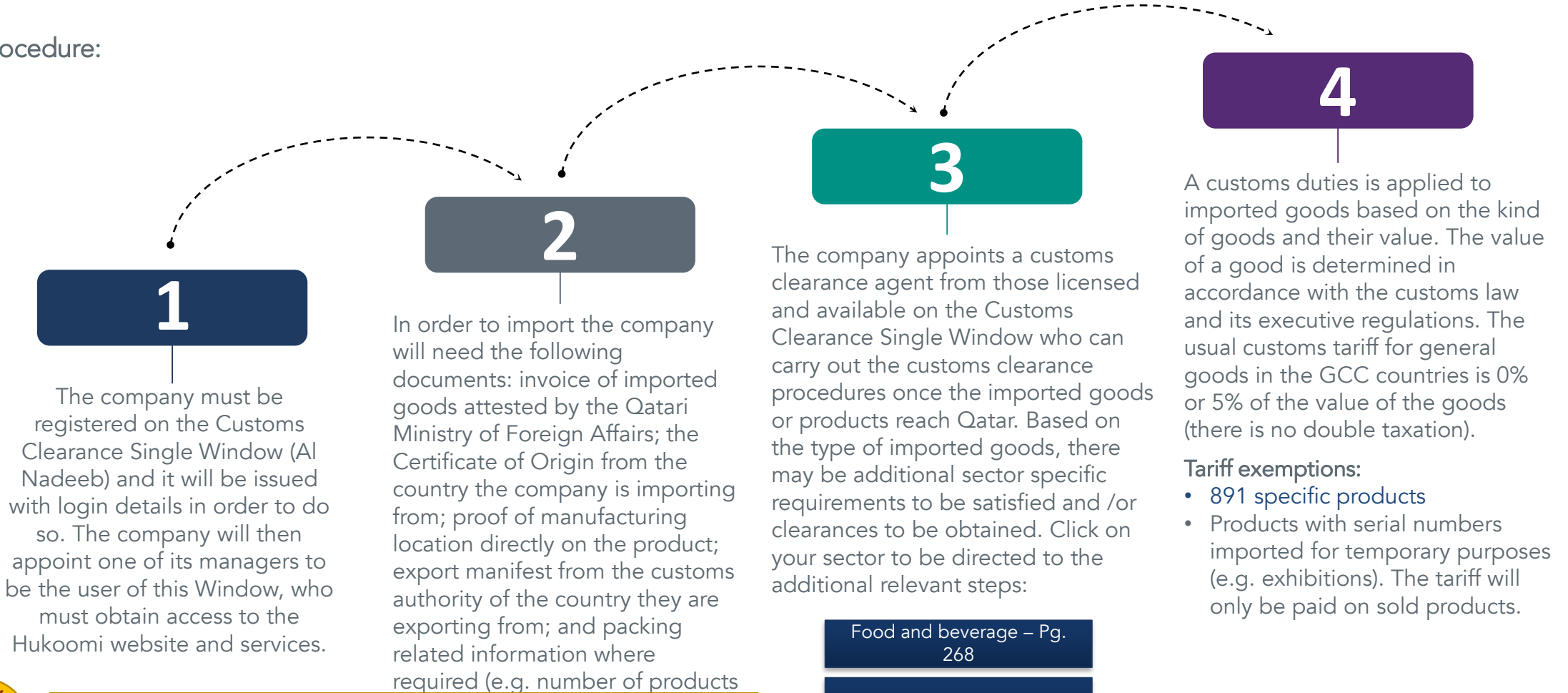




# Importing

## How to import?

- Procedure:



Tips

- Please click [here](#) for Qatar's Customs Duty Calculator

## Food and beverage | Inspection

- Procedure:

- All imported food must be inspected by the Port Health and Food Control Section.
- The following required documents must be submitted:
  - ☐ Registration form which is available at this link <https://www.moph.gov.qa/port-health-and-food-control> Traffic Office Clearance from MOI;
  - ☐ List of contents;
  - ☐ Health certificate that must be issued by a competent authority, related to the shipment, include clear health attestations and be attested by the Qatar Embassy;
  - ☐ Halal slaughtering certificate for meat and poultry or halal certificate for food items that contain ingredients of animal origin, both of which must be issued by an approved Halal Association in Qatar (please refer to the following link <https://www.moph.gov.qa/health-services/other-services/port-health-and-food-control>), related to the ship, include halal attestations and be attested by the Qatar Embassy;
  - ☐ Temperature records where required;
  - ☐ Additional documents as required by the Ministry of Public Health;
- Imported foods are physically inspected and sampled for lab analysis.
- **Processing time:** 1 to 2 weeks to get the analysis results (the food cannot be used until the lab results are provided).



## Technology | Import authorisation licence

- Procedure:

- To import and deal in radio and telecommunications terminals including GSM phones, commercially registered companies must obtain an Import Authorisation Licence from the Communications Regulatory Authority (CRA).
- Login through Tawtheeq account using a smart card.
- Select the company where you wish to add an activity.
- Enter basic data of the establishment, such as commercial registration (CR) number and commercial license (in case of an existing company).
- Identify the activity or activities to be added to the establishment.
- Enter contact details of the applicant and required attachments (if required).
- The registration number is valid for all approved equipment types. [Click here](#) to be directed to the procedure to apply for type approval for seeking authorization for radio and telecommunications equipment at Page 252.
- The licence as an authorized importer is valid for 3 years and must be renewed at the end of that period.



## Technology | Type approval for importing RTTE

- Procedure:

Any local or international manufacturer, licensed operator, authorized importer, local dealer, or persons (individuals or companies) in Qatar wishing to import Radio equipment and Telecommunications Terminal Equipment (RTTE) for their own use (i.e. not for marketing / commercial purposes) should apply for type approval. RTTE must be authorized for use in Qatar by seeking Type Approval from CRA. A type approval certificate is granted if the equipment complies with the standards recognized by CRA.

[Click here](#) for the Customs clearance certificate or Click on the application process applicable to you.

Simplified type approval  
process



Page 253

Standard type approval  
process



Page 254



## Technology | Simplified type approval

- **Procedure:**
  - The simplified Type Approval process must be followed if evidence has already been obtained either from a National Regulatory Authority (NRA) or a Conformity Assessment Body (CAB) recognized by CRA showing that the RTTE complies with the required standards recognized by CRA.
  - A separate application form must be submitted for each type of equipment.
  - The following required documents must be submitted:
    - ❑ Simplified type approval application form;
    - ❑ Certificate of Compliance certifying that the equipment complies with appropriate standards;
    - ❑ Proof of payment for the prescribed Type Approval fee.
- **Fees:** QAR 500.
- **Processing time:** Up to 5 working days from the date of submission of application.



## Technology | Standard type approval

- Procedure:
  - The standard Type Approval process must be followed if there is no evidence that the RTTE complies with standard recognized by CRA.
  - The following required documents must be submitted:
    - ☐ Standard type approval application form;
    - ☐ Evidence of compliance of the RTTE with the relevant standard recognized by CRA;
    - ☐ Proof of payment for the prescribed Type Approval fee;
    - ☐ CRA reserves the right to require up to 2 sample units of the RTTE along with appropriate test accessories for testing at a laboratory assigned by it, at the applicant's cost.
- Fees: QAR 1000.
- Processing time: Up to 15 working days from the date of submission of application.



## Technology | Customs clearance certificate

- Procedure:
  - After the radio and telecommunications equipment has been imported, Communications Regulatory Authority issues a Customs Clearance Certificate upon inspection.
  - Clearance for the imported radio communication equipment is only considered if the CRA has already issued:
    - ☐ Import authorization license;
    - ☐ Type approval certificate.
  - The following required documents must be submitted:
    - ☐ Application form which is available at this link [Request Customs Clearance Certificate \(hukoomi.gov.qa\)](http://hukoomi.gov.qa)
    - ☐ CRA import permission;
    - ☐ Airway bill;
    - ☐ License copy;
    - ☐ Invoice copy;
    - ☐ Type approval;
    - ☐ Packing list;
    - ☐ Technical specifications;
    - ☐ Purchase order.
- Fees: QAR 20 (normal); QAR 40 (urgent).
- Processing time: it depends on the type of clearance certificate.



## Healthcare | Importing

- Procedure:

- Individuals and companies that wish to import pharmaceutical products may submit a request to the Ministry of Public Health (MoPH), providing the required samples and identification documents as per the following procedure:
  - ❑ Download and fill out the application form from the Hookomi website, then submit it to the MoPH and attaches a copy to each of the Drug Registration Section and the Drug Release Section. Original and copy of each of the following documents need to be attached: (i) Letter from importer clarifying consignment initial release; (ii) Bill of Entry; (iii) Original Bill; (iv) Shipment Form; (v) Packing List; (vi) Country of Origin Certificate in case of importing goods only from the country of origin.
  - ❑ Provide samples sealed by importer for all products with initial release.
  - ❑ Submit identification documents of company representative applying for the service and copy of the commercial registration with the commercial activity (import of medicines) clarified shall be provided.
- **Additional pre-requisites to import pharmaceutical products:**
  - ❑ Each importer shall have a licensed pharmaceutical warehouse upon the terms specified by the competent entity at the Ministry of Public Health.
  - ❑ Importers shall have a record specifying the source of medicines, their date of delivery, kinds, quantities and areas of distribution inside the State of Qatar, while keeping the documents and showing them to the department when required.
  - ❑ Direct selling to the public is prohibited, and only licensed pharmacies are allowed to sell medicines.
  - ❑ Importers shall get only the registered medicines from the pharmaceutical facilities approved by the competent department.
  - ❑ Importers shall have their names and licence number given by the competent department printed in addition to the codes printed on the outer package of any pharmaceutical product.





## How to import?

- **Pre-requisites:**
  - The company must have activities of “Trading” stated on its Commercial Registration (the CR needs to specify the exact type of products that are traded, e.g. cell phone trading).
  - Ensure that the goods the company wishes to import are the ones listed as per the trading activity under its Commercial Registration.
  - Obtain the customs code from the Qatar General Authority of Customs (Qatar Electronic Customs Clearance “Single Window”). To obtain the company ID Code from General Authority of Customs (GAC), the following documents are required:
    - ❑ Valid Commercial Registration (CR) and Commercial Licence copy (in Arabic)
    - ❑ Valid Establishment ID copy (optional)
    - ❑ Authorized Signatory Qatar ID Copy
    - ❑ Administrative Supervisor/Company Administrator Qatar ID copy
    - ❑ Specific activities require additional documents (e.g. licenses for customs clearance agent, license for shipping agents, etc.)
- **Relevant Law:** Law no. 40 of 2002 issuing the Customs Law (as amended) and its executive regulations.
- **How to import?** [Click here](#) to be directed to the relevant process at Page 249.



Tips

- It is advised to seek the help and advice of a customs clearance agent: [Click here](#) for a list of approved customs clearance agents is available on the General Authority of Customs website.
- For Companies regularly importing and exporting, consider becoming an “Authorized Economic Operator”, granted customs benefits, facilities and allowing easier customs procedures. [Click here](#) for more information.
- 0% tariff may apply for exports to countries with trade agreements with Qatar. [Click Here](#) for a complete list of Trade Agreements



# Centralized Government Procurement (Monaqasat)

## What is it?

### Monaqasat

Under the Ministry of Finance (MOF), the ministry launched a centralized e-tendering online system. The Monaqasat portal allows users to view, filter, and search all government bids currently available. The portal facilitates the tendering process where users can access advertised tenders , technically open tenders, future tenders, awarded tenders and cancelled tenders of ministries and government entities on the Government Procurement Regulatory Department Portal.

- **What are the Law provisions?** The main laws and regulations regarding government tenders are [Law No. of 24 of 2015 and its Executive Regulations](#) which has been amended in 2022 to support SMEs. The amendments focus primarily on three key areas: (i) supporting local small- and medium-sized entities (SMEs); (ii) enhancing governance and procurement processes; and (iii) incentivizing companies to generate in-country value ("ICV") and support the local economy. It is to be noted that companies are required to register for a classification certificate which would categorize the company according to the business sector. Once classification certificate is obtained, prior to registering under Monaqasat Portal, as further described in the following slide .
- **How to register with Monaqasat?** To register with Monaqasat, The company must create an account and apply for the company classification via the government procurement portal, to be able to participate in government tenders and obtain exemptions in the event that the company is classified as an SME. Company shall upload supporting documents. Supporting documents include Commercial Registration, Trade License, Classification Certificate, etc. Once registered, Small and Medium Enterprises can easily access, view , search and bid for government tenders.



## Company Classification Certificate

### Why is this important?

The government of Qatar has instituted a classification procedure for all business operations within the State. Such classification is conducted through the issuance of a classification certificate in accordance with the Tenders and Auctions Regulation Law. The purpose of this certificate is to raise the efficiency of auctions and tenders in all government agencies by organizing government contracts within the appropriate legal framework, through the development and application of modern management methods

- **Definition:** The classification certificate serves as a formal certificate issued by the Ministry of Finance to companies including small and medium enterprises (SMEs), that classifies the company based on their business framework. Companies bidding for government contracts, both domestic and foreign, must register and be categorized by the Government Procurement Regulatory Department as a contractor, service provider, or supplier..
- **What are the general requirements and conditions to obtain a classification certificate?** [Click here](#) to be directed to the registration procedure at page 261.
- **How to register for classification certificate?** [Click here](#) to be directed to the registration procedure at page 260.
- **What are the related financial costs?** [Click here](#) to be directed to page 264.
- **What are the Tawteen and Tahfeez Programs?** [Click here](#) to be directed to page 265.
- [Click here](#) for additional tips on the Centralized Government Procurement Process

\* If the company is being sized as per the Minister of Trade and Industry's Decision No. 250 of 2018, it will be eligible for the exemptions specified in Article 108 of the Executive Regulations of the Tenders and Auctions Regulation Law for micro, small, and medium-sized enterprises.

\*\* Companies seeking to be classified can apply for the service to determine their eligibility. If the criteria are met, they will receive the corresponding exemptions based on their size classification.



# Centralized Government Procurement (Monaqasat)

## Application | Steps for registering company Classification Certificate at the Ministry of Finance

- Procedure

- Navigate to the [Government procurement Portal](#) ;
- Access the Monaqasat portal and select classification services;
- Create new account by clicking on new registration;
- Re-enter new account created using the new registered email address and password established by the company. Click on enter registration.
- Select the appropriate sector according to the activities contained in the commercial register (CR). The company has the right to register in more than one sector, such as
  - ☐ Supplier (Trading, Supplying, Manufacturing, Production, etc. )
  - ☐ Service provider (Real Estate, Consulting, Housekeeping, Hospitality, Security , Management Services, Installation services)
  - ☐ Contractor (Buildings, Building Maintenance, Roads, Road Maintenance, Sanitation, Water, Agricultural).
- The company can read the classification system for each sector when choosing the appropriate sector for the company's activities.
- Start with initial step of filling in the details of the Commercial Register and Trade license as well uploading the documents (in PDF). When completed, click save and continue to be provided with a request number.
- Continue the registration process ensuring all relevant documents are uploaded in the right places (in PDF).
- When completing the application and ensuring the attachment of all relevant documents, Click submit for review.
- Once the application data is validated and approved by the Ministry of Finance, a notification will be sent to the applicant.
- After paying the certificate fees, certificates are issued automatically and can be downloaded through the website for a period of 7 days from the date of payment.



# Centralized Government Procurement (Monaqasat)

## General Required Documents for the Issuance of a Classification Certificate (Supplier, Service Provider, Contractors)



Required Documents	Importance	General Conditions
Commercial Register	Mandatory	<ul style="list-style-type: none"> <li><input type="checkbox"/> Updated version of the Commercial Register, not exceeding three months from date of issuance.</li> <li><input type="checkbox"/> Compliance with activities contained in the commercial Register.</li> <li><input type="checkbox"/> Clarification of the Capital and names of the partners in the commercial register</li> </ul>
Trade/ Business License	Mandatory	<ul style="list-style-type: none"> <li><input type="checkbox"/> The trade license must be valid with the need to prove licenses or certificates of practice for activities that require licenses from certain entities</li> <li><input type="checkbox"/> Compliance with activities contained in the commercial Register.</li> </ul>
Audited Budget	<p>Suppliers &amp; Service Providers (If applicable)</p> <p>Contractors Mandatory</p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Accurate and reliable audited budget from dependable audit firms</li> <li><input type="checkbox"/> In the event of capital difference stated in CR and audited budget, the lower amount will be taken into account.</li> <li><input type="checkbox"/> Net assets are approved from the budget.</li> <li><input type="checkbox"/> The financial status points of the contracting companies are calculated according to the conditions and determinants described in the classification system for contracting.</li> </ul>

# Centralized Government Procurement (Monaqasat)

## General Required Documents for Classification Certificate (Supplier, Service Provider, Contractors) – Cont'd

	Importance	General Conditions
Statistical Certificate	Suppliers & Service Providers (If applicable)  Contractors Mandatory	<input type="checkbox"/> The number of technical and administrative staff is considered from the statistical certificate issued by the Ministry of Ministry of Education and Higher Education <input type="checkbox"/> Provide date of issuance with attachment and not exceeding three months.
Contracts	Suppliers, Service Providers and Contractors (If applicable)  Contractors Mandatory for 1st Category	<input type="checkbox"/> Acceptance of last 3 years' contracts for suppliers & service providers and 5 years for contractors <input type="checkbox"/> Drafting of contract in Arabic <input type="checkbox"/> Ensure that contracts, purchase orders or supply orders are attached upon request in the contract box. <input type="checkbox"/> Certificate of full completion or partial completion value of contracts ended is attached or under implementation by the party with whom the contract has been made. For contractors, only completed contracts are accepted, according to the conditions and determinants described in the classification system.



## Types of Company Classification Certificate

Classification Certificate applications are categorized according to different types of business operations. It is to be noted that vendors are required to apply and register to the relevant field of business operation.

### Types of Classification Certificate



**Note:** To know more about the distribution of points and the determinants for each element for Suppliers, Service Providers and Contractors, please refer to the Government procurement portal website at <https://monaqasat.mof.gov.qa/>



# Centralized Government Procurement (Monaqasat)

## Types of Electronic Classification services and Related costs

Additional Business  
Activity

Loss Replacement

Company Data  
Amendment

Category Upgrading

Annual  
Updates



## Related Fees for Contractors, Suppliers and Service Providers

Classification Type	Fees payable for each activity for supplier and service provider Sector	Fees payable for each specialization for the contracting sector
First time classification	QAR 200	QAR 1000
Company Data Amendment	QAR 200	QAR 200
Loss Replacement	QAR 100	QAR 500
Category Upgrade before due period	QAR 400	QAR 2000
Category Upgrade after due period	QAR 200	QAR 1000



# Centralized Government Procurement (Monaqasat)

## Tawteen

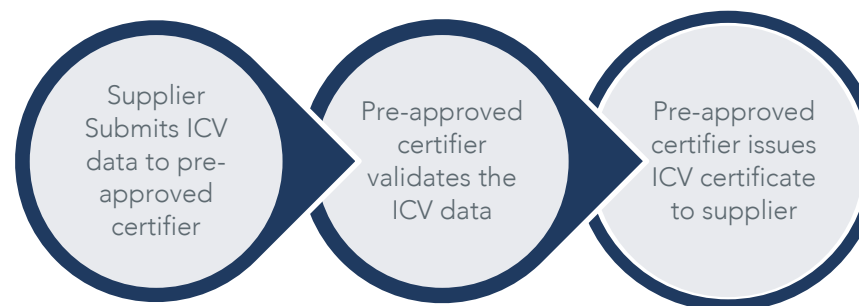
### What is it?

Qatar Petroleum through "[Tawteen](#)" had launched the **In-Country Value** (supplier spend within the country) **program for companies operating within the energy sector**. In order to extend the Qatar In-Country Value (QICV) **to all sectors** beyond energy sector, the first phase of '[Tahfeez](#)' program has been initiated by the Ministry of Finance. These QICV engagements are Supply Chain Localization Program for suppliers within Qatar with the objective of establishing competitive in-country suppliers and support the growth and diversification of Qatar's economy. QICV policy is designed to reward contractors, suppliers, and service providers who fulfill their contracts by contributing to the growth of the economy. The program requires an annual third-party validation of the ICV Certificate. Suppliers with higher QICV scores receive higher weightage during evaluation of commercial bids while bidding for government tenders.

### In-Country Value Certification:

- **Process:** ICV certification is a process to certify supplier or contractor ICV score by the independent pre-approved ICV certifiers.
- **Purpose:**
  - To ensure validity and accuracy of the information provided by suppliers in terms of ICV Contribution;
  - To ensure suppliers' ICV scores are evidence-based and calculated according to the pre-defined methodologies

- **Steps for obtaining an ICV Certificate:**



# Centralized Government Procurement (Monaqasat)



Tips

## Benefits of using Monaqasat Portal

- Facilitates access to available tenders across different sectors /industries
- Up-to-date tender developments available through the portal
- Documents relating to tendering/bidding process are uploaded to the portal, reduction in face-to-face bidding process.
- Regulated communication between government entity and bidders.
- Safe and secured payment systems
- Structured bidding process – Minimized risk of data/bid leak



Tips

## Other Supplier Portals

- It is advised to visit other supplier portals individually for additional tenders that might not be listed on the Monaqasat portal
- Some of the entities that offer large numbers of tender would be **KAHRAMA** ([Click here](#) for Kahrama Tenders) and **ASHGHAL** ([Click Here](#) for Ashghal Tenders)



# Doing Business Procedures by Business Lifecycle



- 4.1. EXPORTS
- 4.2. FRANCHISE
- 4.3. JOINT VENTURES
- 4.4. MERGER & ACQUISITION



**Main Table of Content**

Which question / step are you interested in?



Click on the page of the question / step you are interested in to be directed to the relevant procedure(s).

#	Question	Page
1	How to export?	269
2	How to establish a franchise?	280
3	How to do a Joint Venture?	286
4	How to merge companies?	291
4	How to acquire another company?	295

## Export in Qatar

Qatar is a major hub for exporting goods (including natural gas), and services. Qatar has a strong focus on free trade and has established free trade agreements with many countries around the world. Qatar is a member of the World Trade Organization (WTO) and the Gulf Cooperation Council (GCC).

For exporting goods from Qatar, the exporting company/person needs to ensure all the required steps have been completed, and the right licenses obtained. Once the steps are completed, companies can then begin to export their goods and services from Qatar. Exporting from any country can be a complicated process, but with the right preparation and knowledge, exporters can ensure that their goods are shipped safely and securely to their destination. It is important to understand the rules and laws that govern exports from perspective of exporting country (Qatar) as well as the destination (importing) country.

- **Customs Laws and Provisions**

The provisions of Law No. 40 of 2002 shall apply to the sovereign territories of the State and its territorial sea, and free zones may be established in such territories to which the customs provisions shall not apply wholly or partially.



The following addresses offer comprehensive details on imports and exports of product-specific procedures.

- The [Global Trade Helpdesk](#)
- The [Market Access Map](#)



## Pre-Requisites

- Commercial license and valid commercial registration.
- Commitment to the products specified in the commercial registration certificate and no others.
- Adherence to the Harmonized System code (HS) associated with each product listed on the license.
- Compliance with the rules of origin specified in the Protocol for the product to be exported, in accordance with the trade agreements between member states.
- Submit a completed invoice with the required data for export through the Qatar Chamber website (online) or at the Qatar Chamber headquarters.
- The certificate of origin form is issued based on the type of product and the destination country.
- Obtain the customs code through the Qatar Single Window for Customs Clearance (from the General Authority of Customs) by submitting an application (available on the General Authority of Customs website) along with the following documents:
  - ☐ Commercial Registration
  - ☐ Commercial License
  - ☐ Establishment card (optional)
  - ☐ Authorized Signatory Qatar ID Copy
  - ☐ Administrative Supervisor/Company Administrator Qatar ID copy
  - ☐ Specific activities require additional documents (e.g. licenses for customs clearance agent, license for shipping agents, etc).



## General Export Procedure

- Procedure

The procedure to export from Qatar varies according to the trade activity registered under the commercial registration and the mode of exportation (Land, Air, Sea). In order to obtain information regarding specific export of goods, it is advised to approach the General Authority of Customs (GAC), an affiliate of Qatar Chamber of Commerce.



For more information, please refer back to the Chamber of Commerce and the General Authority of Customs.

## Certificate of Origin (COO)

### What is it ?

The Certificate of Origin is an official document issued by the Qatar Chamber of Commerce for the export and re-export of goods. It is primarily submitted to customs authorities to verify the origin of the exported goods.

### General Requirements

To obtain a Certificate of Origin to export and re-export national products, the following documents need to be submitted to Qatar Chamber of Commerce:

- ☐ Commercial Invoice
- ☐ Invoice number and date
- ☐ Consignee Name and Address
- ☐ Means of transport (land – air – sea)
- ☐ Description of exported goods
- ☐ Gross and net weight
- ☐ Number and type of packages
- ☐ Country of origin
- ☐ Goods value
- ☐ Company seal and signature of the authorized signatory
- ☐ Qatar Steel approval is required if the goods contain scrap or semi-scrap steel.
- ☐ The customs declaration for the goods originally imported, required for re-export.





# Exports

## Types of COO

- Exporting of National Industrial Products

(National Industrial Products refer to any good produced in Qatar for the purpose of regional or international export)

Required Documents:

- ☐ Completed Invoice.
- ☐ Valid Industrial license.
- ☐ Commit to products stated in the Industrial license.
- ☐ Commit to the Harmonized System Code, which is related to each product, stated in the license.

- Exporting of Agricultural and Livestock Products Amongst GCC Countries

Required Documents:

Exporting Livestock and Birds	For Exporting Fresh Fish	For Exporting Agricultural Products
<ul style="list-style-type: none"> <li>Provide a valid vet certificate (Including name of the country of origin)</li> <li>Commit to types and quantities stated in the certificate.</li> </ul>	<ul style="list-style-type: none"> <li>Provide a valid fish Exporting card (from Fish Resources Dept.)</li> <li>Fishing vessel license.</li> <li>Registered owner of the vessel must be the owner of the exporting company.</li> </ul>	<ul style="list-style-type: none"> <li>Provide a valid farm ownership card (The farm shall be owned to the owner of the exporting company).</li> </ul>



## Other types of COO

Also called Preferential Certificates of Origin, certify that goods are subject to reduced tariffs or exemptions when they are exported to countries extending these privileges. Preferential documents can be issued for destination countries where a Trade Agreement is in place.

### Required Documents

Arab Unified Certificate of Origin in the framework of Greater Arab Free Trade Area (GAFTA)	Unified GCC Certificate of Origin for exporting to European Free Trade Association (EFTA) Countries	Unified GCC Certificate of Origin for exporting to Singapore
<ul style="list-style-type: none"> <li>Valid Industrial License.</li> <li>Commit to products stated in the license.</li> <li>Commit to the Harmonized System Codes, which is related to each product, stated in the license.</li> <li>Satisfy Rules of Origin stated in the product protocol ( In case of lack of fulfilment , use the general form).</li> <li>Provide the exported declaration according to the applicable model.</li> </ul>	<ul style="list-style-type: none"> <li>Completed invoice.</li> <li>Valid Industrial License.</li> <li>Commit to products stated in the license .</li> <li>Commit to the Harmonized System Code, which is related to each product, stated in the license.</li> <li>Satisfy Rules of Origin stated in the product protocol ( In case of lack of fulfilment , use the general form).</li> </ul>	<ul style="list-style-type: none"> <li>Completed invoice.</li> <li>Valid Industrial License.</li> <li>Commit to products stated in the license .</li> <li>Commit to the coordinating system number , which is related to each product, stated in the license.</li> <li>Satisfy Rules of Origin stated in the product is protocol ( In case of lack of fulfilment , use the general form).</li> </ul>



For a complete list of other types of COOs, the processes and required documents for acquiring them, [Click here](#) to visit the Chamber of Commerce's page on COOs



## How to register for Certificate of Origin (COO)?

- Procedure

To register for and obtain a certificate of origin, the procedure may be conducted through the online portal with Qatar Chamber of Commerce or through the physical register at the offices of Qatar Chamber of Commerce.

- Procedure to apply online:

- ☐ Download the [application form](#) and fill in the relevant company information/data required.
- ☐ Ensure that the filled in information are accurate in terms of the type of trading activity. The applied form should be accompanied with the signature of the owner of the company / organization.
- ☐ Once all relevant data is filled in, the company should upload a copy to [coo@qcci.org](mailto:coo@qcci.org), the official email address of the relevant department at Qatar Chamber of Commerce.
- ☐ The owner of the registered number shall receive a message stating the username and passcode to access and use the QCC Portal.
- ☐ After obtaining the passcode, the owner of the company will be able to access the system and follow the next step in obtaining the COO.
- ☐ The registered user must read the given instructions carefully as well as ensure that the required assigned information are filled in as per each type of certificate..
- ☐ Make sure to comply with the provisions and rules for each COO model.



## Customs Clearance – Al Nadeeb Single Window

### What is it ?

Al Nadeeb is an online import and export customs system developed by ICT Qatar and Malomatia for the Qatar Customs Authority to handle the clearing, inspection and associated charges for all items imported into and exported out of the State of Qatar. Al-Nadeeb offers companies a single-window so they can prepare and submit documents to authorities and comply with export, import and any transit-related regulatory requirements, while also managing any risks that may come in the way while moving cargo/goods.

### What services can be done through Al Nadeeb Single window ?



Viewing,  
modifying,  
activating and  
suspending users



Accessing  
customs data and  
records



Disburse custom  
duty payments



Completing customs  
paperwork ,customs  
declarations and  
manifests



Viewing and modifying  
company details



## How to register in Al Nadeeb Single Window ?

- Registration Procedure

- Download and fill out the registration form
- Attach all required documents with the registration form. These include:
  - ☐ Valid Commercial Registration (CR) copy (in Arabic)
  - ☐ Commercial License copy (in Arabic)
  - ☐ Valid Establishment ID copy
  - ☐ Authorised Signatory Qatar ID copy
  - ☐ Administrative Supervisor/Company Administrator Qatar ID copy
  - ☐ Customs Clearance License copy
  - ☐ Trading or Shipping License for traders and shipping agents
- Take your completed registration form and the attached documents to the General Authority of Customs . The General Authority of Customs (Customs Service Bureau) will issue a customs code\*\*.
- Go to the Al-Nadeeb website: <https://www.ecustoms.gov.qa/qccsw/jsf/common/custExternalHome.jsf>
- Click on "Login to Al Nadeeb" using the Company Smart Card or the Username and Password on the Tawtheeq - National Authentication System.
- In case the user hasn't registered on Tawtheeq, they should do it immediately on <https://www.nas.gov.qa/self-service/register/select-user-type?lang=en>, and then "Login to Al-Nadeeb".
- Once you have logged in registration is complete.
- You can now use this single-window customs clearance system to facilitate customs clearance procedures, payments, etc. (as given in the next section).

\* For more information and depending on your requirements, please check the Registration Guide for all users. (Hukoomi)

\*\* The exporter will be able to use the customs code after they have logged in to the Al-Nadeeb system wherever there is a requirement to avail custom declaration/clearance



## Benefits of Using Al Nadeeb Single Window

- Displays real-time information so shipments can be tracked.
- Provides up-to-date data on revenue to monitor import and export costs.
- Alert notifications (SMS, e-mail or fax) through user-defined criteria to track potential non-compliant trade transactions.
- 24/7 customer service call centre.
- Registered users can use a personal smart card to monitor all their import and/or export movements.
- Monitors, prevents and combats all types of customs risk through legal means available, with the aim of reducing commercial circumvention related to customs procedures and warding.
- Provides a multitude of data analytics and reporting; that include Financial, Statistical and Supervisory Reports.
- Analysis and improvement to all customs operations and procedures by conforming to regional and international standards.
- Integrated with government ministries, shipping lines/companies, clearing agencies and traders to develop import-export services.



## Unified Guide For Customs Procedures – Land , Air and Sea

Procedures that need to be completed with General Customs Authority (GAC) to export from Qatar



### Export Registration Process

- All companies must acquire a commercial registration and Trade license by enrolling with the Ministry of Commerce and Industry (MOCI)
- Those who want to import and export commercial products are required to be listed in the Register of MOCI, and also become member of the Qatar Chamber of Commerce and Industry.

### Documents Required for Exportation:

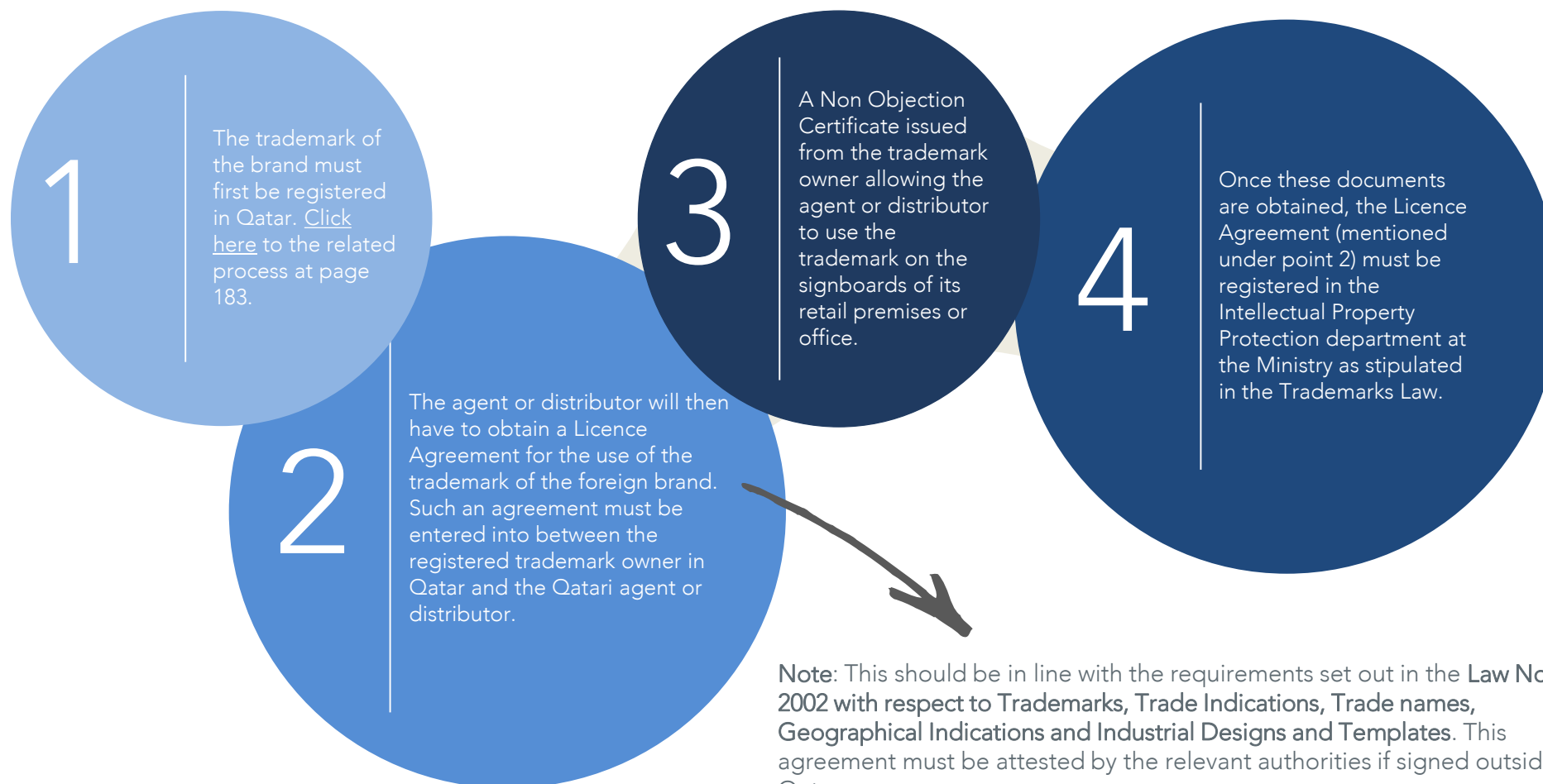
- Original invoice with cargo value
- Currency
- Shipment terms
- HS Code of goods
- Original Packing list (Manifest), including the total Number of packages and the total gross weight
- Original certificate of Origin (Endorsed from Qatar Chamber of Commerce (QCCI))

### Custom Process for Export:

- Evidence of the exporter's activity to obtain the customs HS code (product classification).
- Required approvals and permits from the competent authorities concerning restricted goods.
- Translation of Foreign invoice in Arabic.
- The exporter can submit all documents online and accompany original documents to custom office prior to release of goods.
- The exporter shall submit the manifest and the registration of the mode of transport to the customs office pertaining to the goods transported by land/sea/air.
- Prepayment of the customs taxes/duties and other charges according to the automated clearance system applicable at each customs office.
- Pre-clearance according to the automated clearance system applicable at each customs office.
- Exporter need to Non-conform or prohibited goods (under national laws or legislation) may not be exported.
- The goods shall be subject to inspection and examination based on risk assessment criteria. The customs declaration shall be electronically printed according to the automated clearance system applicable at the customs office. After inspection is completed the issuance of exit will be issued and goods will be released by the custom authorities.

## How to register a trademark licence ?

In order to be able to use the trademark, name and logo of the foreign brand on the signboards of the company's retail premises in Qatar, the following process has to be followed





What are the different types of franchise agreements ?



## Multi Unit Franchise

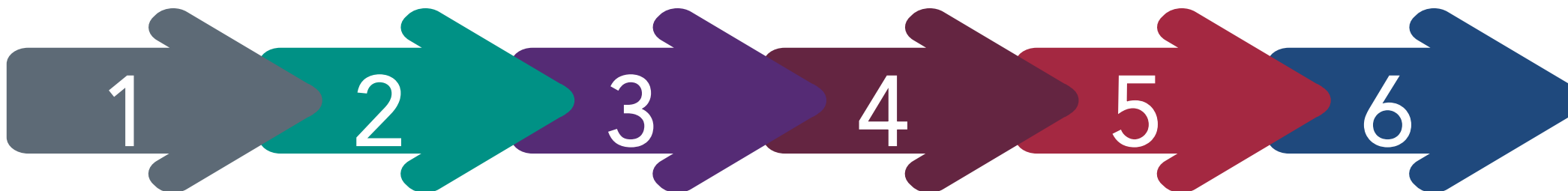
The Franchisor grants the rights to open multiple franchise locations to a single Franchisee

## Master Franchise

The Franchisor grants the rights to open multiple franchise locations in a given area to a Master Franchisor who then grants the rights to open a single franchise location to their own Franchisees

## Conversion Franchise

The Franchisor grants the rights to convert an already existing business to a franchised business



## Single Unit Franchise

The Franchisor grants the rights to open a single franchise location to a Franchisee

## Area Development Franchise

The Franchisor grants the rights to open multiple franchise locations to a Franchisee within a defined area

## Regional Developer Franchise

The Franchisor grants the rights to open multiple franchise locations to a Franchisee within a certain region

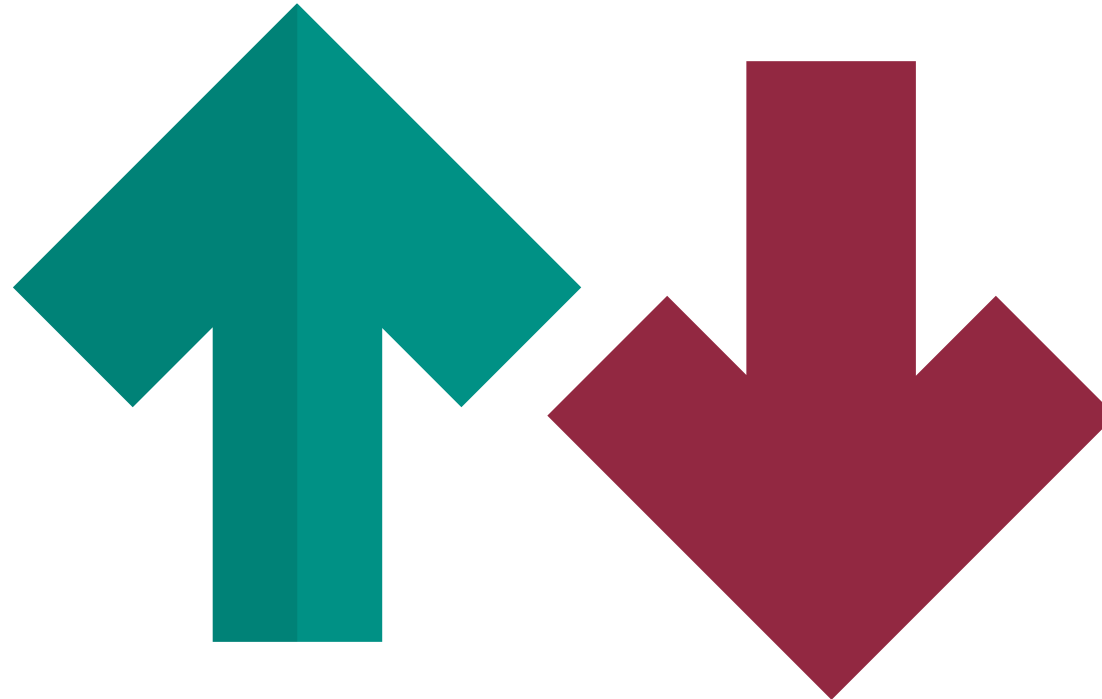
## What are the advantages and challenges of a franchise agreement ?

### Franchisor

- An efficient and effective method for business expansion
- Expanding a business with minimal capital investment
- Increased and ongoing revenue from franchising fees and royalties
- Greater international potential when it comes to the system of Master Franchising

### Franchisee

- Low cost of start up
- Working with an established brand
- Increase chances of success through association with a proven business model.
- Access to resources such as marketing materials and training
- Ongoing mentorship and guidance from franchisor
- Higher buying power resulting in lower costs



### Franchisee

- Financial risk in the form of a significant initial investment
- Lack of flexibility in the form of standards and regulations set by the franchisor that dictate operations and procedures
- Franchise fees that are required to be paid regularly

### Franchisor

- Finding the right franchisee that will contribute to the brand's success
- Insuring quality control in numerous outlets
- Maintaining brand image in insuring all franchisees are providing customers with the same experience and quality of services and products



## How to protect your rights ?

It is important for both the franchisor and the franchisee to protect their rights when entering in a franchise agreement. This can be done by following a few steps ensuring that the rights and interests of all parties involved are protected and valued.

- **Have all terms and conditions in writing:** Written agreements provide clarity and protection for all parties involved. It can also help in avoiding any misunderstanding and therefore reduce legal costs associated with disputes
- **Ensure that all parties understand their obligations and responsibilities:** This can help to ensure that both parties are on the same page by improving communication, Increasing productivity and reducing the risks of unfulfilled obligations.
- **Consider legal advice from a qualified attorney:** A qualified attorney can help ensure that the franchise agreement is clear and easily understood, helping to minimize potential conflicts in the future, as well as offering professional guidance and negotiation support in ensuring the agreement is fair and agreeable both the franchisor and the franchisee.
- **Include provisions for dispute resolution:** This would be key in avoiding large costs associated with resolving and disputes in the court system
- **Include clauses on confidentiality, non-compete, and trademark protection:**
  - ☐ Confidentiality is important in ensuring that proprietary secrets, such as a unique business model or production techniques, are not shared with competitors
  - ☐ Non-compete clauses ensures the success of the franchise system by protecting the franchisor's and franchisee's rights to not compromise each other's interests.
  - ☐ Trademark protection ensures the brand image would be protected from inappropriate use or use by a third parties
- **Ensure that all parties are aware of any applicable laws and regulations:** Ensuring that the agreement is in line with applicable laws and regulations in the area of operation
- **Include termination and renewal clauses:** These clauses would provide a clear timeline to be followed and sets ground rules as well as provide a more flexible environment in the agreement.
- **Specify payment terms, including any potential penalties for late payments:** This enables both parties to plan and predict their cash flow.
- **Include provisions for continuing support, training, and resources:** These systems increase loyalty, customer satisfaction, engagement and ultimately the success of the franchise system.
- **Include a clause for periodic reviews and audits:** Reviews and audits helps in identifying areas of improvement, provides more transparency and accountability



## What is it?

A commercial agent (or exclusive distributor) is an individual or company that is granted exclusive rights to sell a certain manufacturer or supplier's goods or services in a particular country or region. In exchange, the commercial agent receives a commission from the sales generated.

- **Relevant Laws:**

The Commercial Agency Law No. 8 of 2002 (as amended) recognises the possibility to enter into a commercial agent and exclusive distributor arrangement\*. [Click here](#) to see which are the benefits associated with the applicability of the Commercial Agency Law at page 285.

**How to acquire the comprehensive protection that the Commercial Agency Law offers?** Commercial agents or exclusive distributors must satisfy some criteria, including:



The commercial agent or exclusive distributor be a Qatari national or a company owned 100% by Qatari nationals.



Register the agency or distribution agreement at the commercial agents department of the Ministry of Commerce and Industry.





What are the benefits of registering a commercial agency or exclusive distributor arrangement ?

1

In terms of compensation, registered commercial agents are entitled to claim compensation from the principal upon termination or non-renewal of a commercial agency contract (whether it is of limited or unlimited duration). **Notwithstanding any agreed provision to the contrary.** The agent or distributor may also claim compensation for the termination of a fixed term agency agreement prior to the expiry of its term.

2

The agent would be entitled to compensation in the event the agent's activities resulted in apparent success in the promotion of the principal's products and an increase in the number of its customers, but the principal's termination or non-renewal to the agency agreement deprived the agent from realising the remuneration generated from its success.

3

A commercial agency contract of unlimited duration may not be terminated unless by consent of the two parties: however, if one of the parties wishes to terminate it whilst the other does not, this may take place by means of a judgment or decision of the competent court.

4

If the principal terminates the commercial agency contract or refuses to renew the same without a valid reason, then the relevant department may ban the importation of the products subject of the commercial agency contract.

5

If the commercial agency contract is transferred to a third party, then the third party is liable to purchase all products and goods from the agent at their (net value + 5%) unless there is an agreement to the contrary between the parties. In either case, the third party and the principal will be liable for all obligations that the agent had entered in to by virtue of the commercial agency contract.



## What is it?

- **Definition:**

A joint venture involves the coming together of persons (corporate or individual) for the purpose of jointly undertaking some commercial enterprise. A joint venture may be incorporated or unincorporated.

Click on the type of joint venture you are interested in to be directed to the relevant section.

Unincorporated  
Joint Venture



Page 287

Incorporated Joint  
Venture

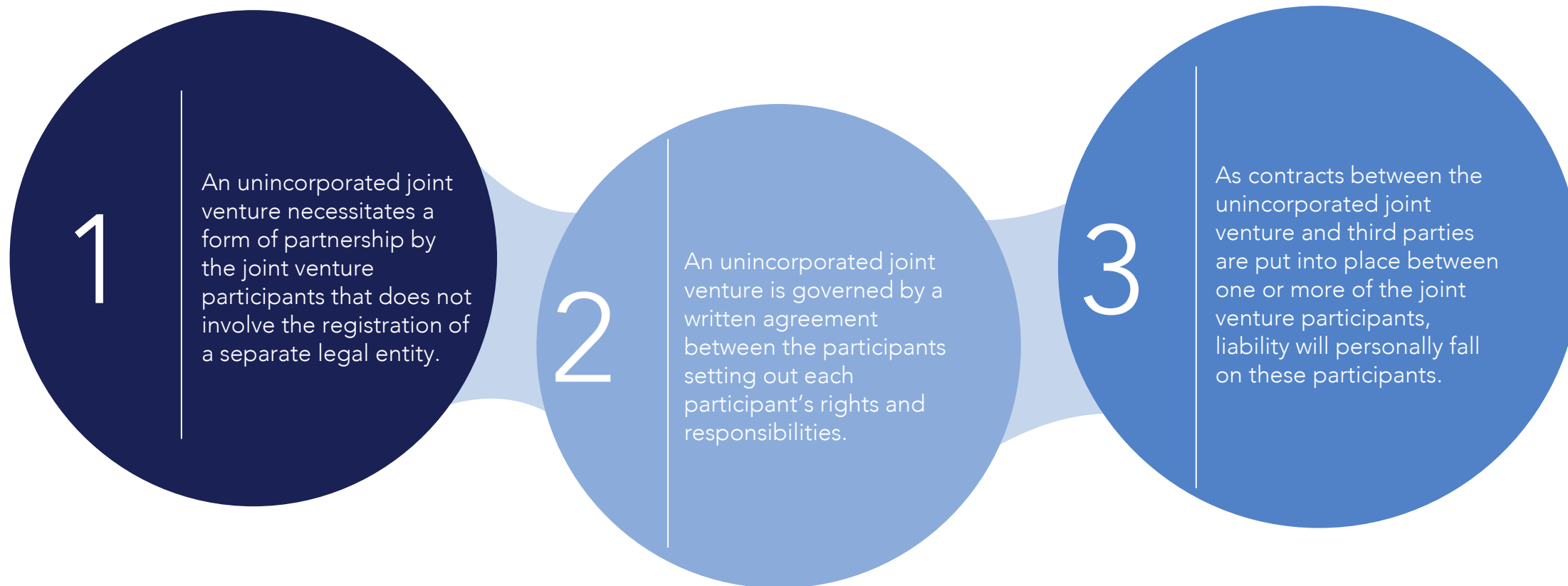


Page 290



## Unincorporated joint venture | What is it?

- **Definition:** A joint venture company is a concealed company and does not apply to third parties. It is created following the execution of an Joint venture agreement between two or more parties . It does not have a separate legal entity and **is not subject to any registration procedure**



- What are the related law provisions? [Click here](#) to be directed to page 288.
- Why an unincorporated joint venture? [Click here](#) to be directed to page 289.



## Unincorporated joint venture | What are the Law provisions?

- **Relevant Law:**

Unincorporated joint ventures are governed by the Commercial Companies Law No 11 of 2015 – Chapter Four and are referred to therein as ‘Particular Partnership Companies’ (PPC).



### Company contract

The Company Contract of a PPC shall determine its objects, the rights and liabilities of the partners, methods of distributing profit and loss amongst them, means of managing the company and other basic matters.  
The Company Contract can be substantiated by all methods of substantiation including evidence and presumptions.

### Partners

A partner in a PPC shall not be considered a merchant provided he does not carry out commercial activities by himself.  
If there is a non-Qatari partner among the partners, a PPC shall not carry out any business for which non-Qataris are prohibited to practice by law.

### Resolution

Resolutions of a PPC shall be made unanimously by the partners unless the Company Contract provides otherwise. Resolutions related to an amendment of the Company Contract shall not be valid until they are unanimously agreed by all the partners.

### Third parties

A third party may not make any claim except against the partner or partners with whom he has had dealings. However, if a partner conducts business so as to reveal the existence of the company to a third party, it may be considered by him that company has a legal personality with respect to him and the partners shall be jointly responsible towards him.

### Bankruptcy

Each partner shall remain owner of the share committed by him to submit unless the Company Contract provides otherwise. Where the share is a property share and its owner is declared bankrupt then its owner has the right to redeem it from the bankruptcy\* after settling his shares of the company losses.

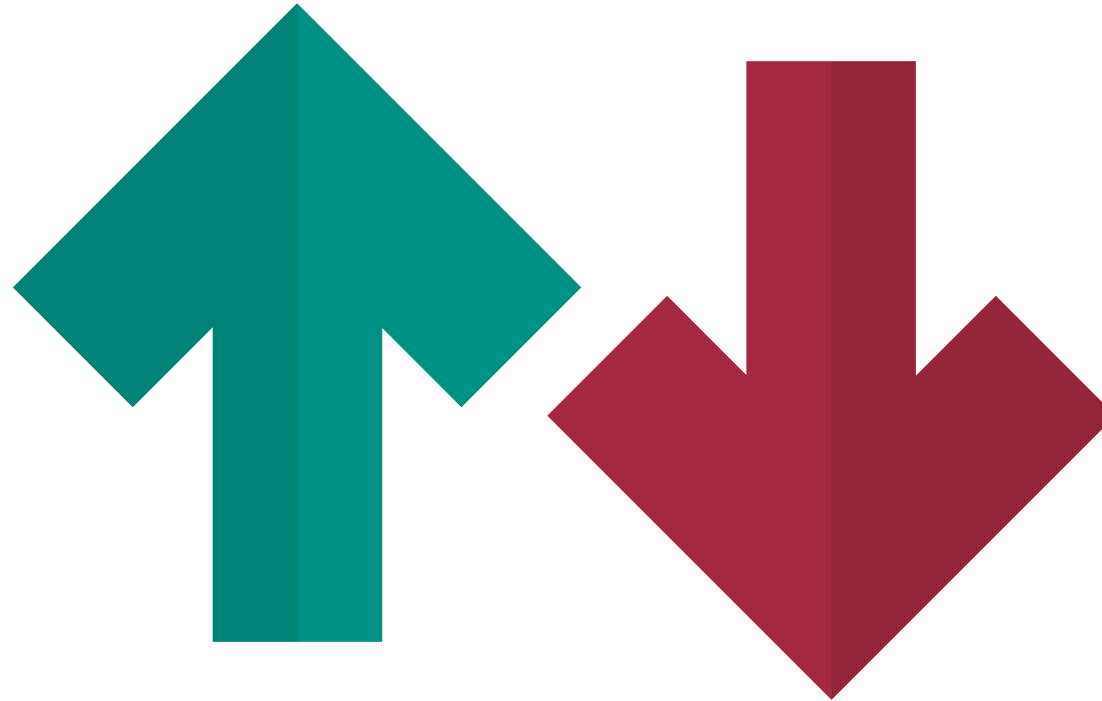
(\*): However if it is a monetary share or is in undivided fungibles, its owner shall not be entitled to participate in the bankruptcy except in his capacity as the creditor to the extent of the share value less his share in the losses.



## Unincorporated joint venture | Why not?

### Advantages

- Because an unincorporated joint venture does not create a separate legal entity, there would be reduced costs when setting up and maintaining the venture
- Flexible and can be tailored to the particular needs of the involved parties
- Since it is not registered, it allows for privacy in terms of the identity of the partners
- It allows for a short-term commitment since it is not bound by a defined time frame and is easier to dissolve
- It does not have to abide by most regulations imposed on companies
- Could be formed quickly in order to benefit from certain market opportunities with no delays.



### Disadvantages

- The owners could be held personally liable for any debts or obligations that the venture might incur
- Subject to complex taxation; Each partner is taxed based on their share of the venture
- Not having a defined legal structure makes it difficult to raise capital or attract investors
- Not suitable for long term commitments for it is usually formed to serve a specific project
- Disagreements between partners may be difficult to resolve



## What is an incorporated joint venture?

- **Definition:**

An incorporated joint venture is an arrangement between two or more parties where **a separate legal entity is formed\*** (e.g. a limited liability company or a partnership in the case of the SME) through which the joint venture will operate. [Click here](#) to be directed to the types of companies relevant for an SME and related establishment procedures at page 32.

- **Joint venture agreement:**

It can be the company's memorandum of incorporation or can also involve other documents such as shareholders' agreements.



- Contrary to an Unincorporated Venture, the Incorporated Joint Venture has distinct legal rights and liabilities, and is subject to corporate regulations and is legally recognized by the government.



## What is it?

- **Definition:**

A business merger is a combination of two existing entities to form a single new legal entity with shared ownership. The purpose of a merger is typically to expand the scope of a business, reduce costs, increase revenues, or gain greater market share.

- **Merger agreement:**

The merger agreement shall determine the conditions of the merger and specifically the valuation of the liability of the merged company and the number of shares that belong to it in the capital of such company with which the merger is made or the new company resulting from merger.

- **What are the law provisions?**

[Click here](#) to be directed to the relevant provisions at page 292.

The Commercial Companies Law No 11 of 2015 provides for two possible methods for a merger to take place, either (1) a Merger by Combination or, (2) a Merger by Amalgamation.

1

Merger by combination  
Page 293

2

Merger by  
amalgamation Page 294

Click on the type of merger you are interested in to be directed to the relevant procedure:



# Merger

## What are the law provisions?

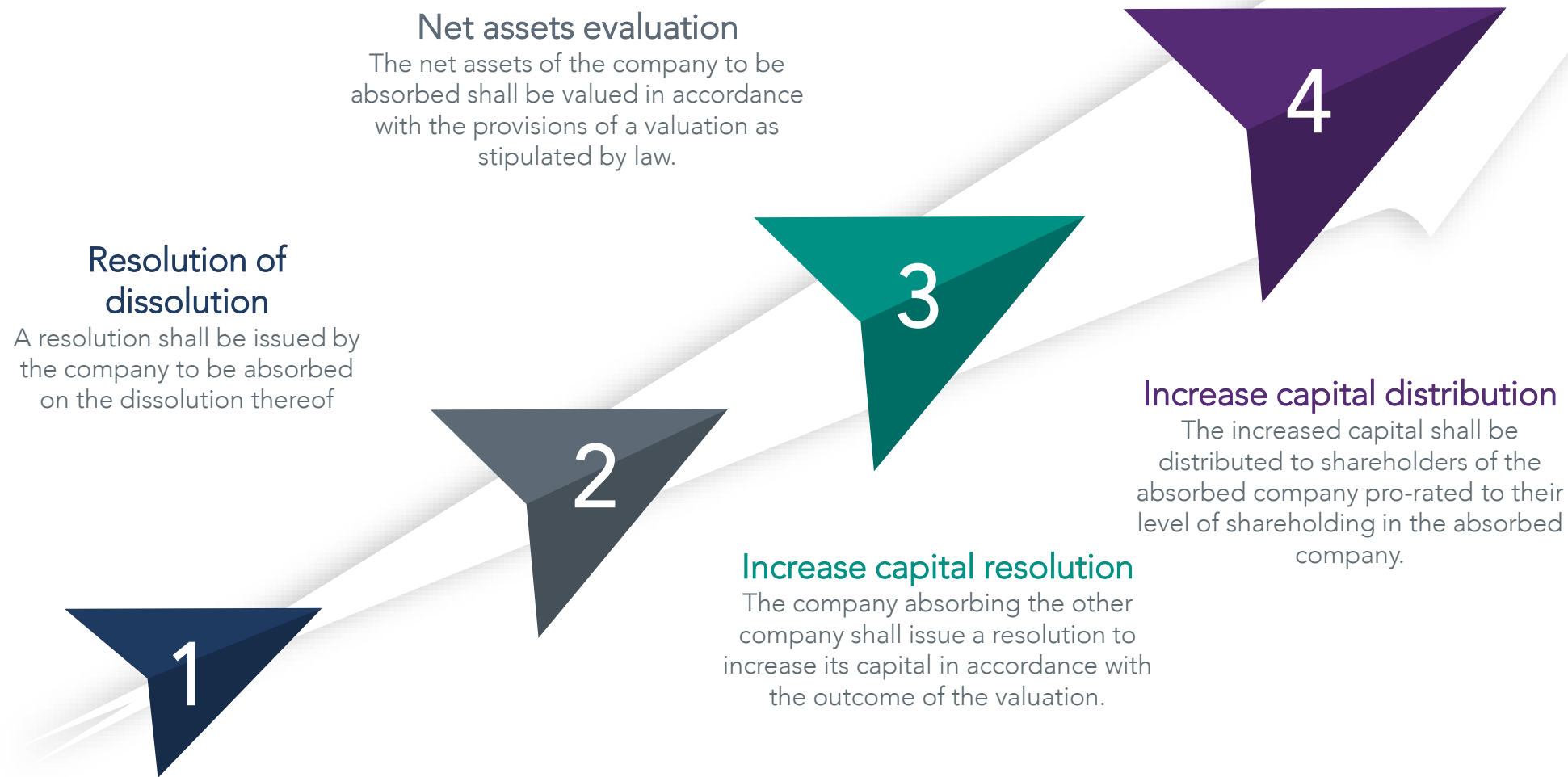
- The below law provisions are relevant both in case of Merger by Combination and Merger by Amalgamation.

Resolution of dissolution	Publication
<ul style="list-style-type: none"> <li>A merger shall not be valid unless if a resolution is issued concerning it by each company which is party of such merger in accordance with the procedure prescribed for carrying out a merger in the company's memorandum of incorporation.</li> <li>Such resolution shall be declared by the methods prescribed for declaring whatsoever of amendments that occur to the company's memorandum of incorporation.</li> </ul>	<ul style="list-style-type: none"> <li>The decision to merge shall be published in two local daily newspapers, one of them at least is issued in Arabic, and on the companies' website, if any.</li> <li>All the rights and obligations of the merging companies shall be transferred to the company into which merger is made or to the company originated from merger after finalising the procedures of merger and company registration. The company into which merger is made or the company originating from the merger shall be deemed as the legal successor of the merged companies and shall substitute them in all rights and obligations thereof.</li> </ul>



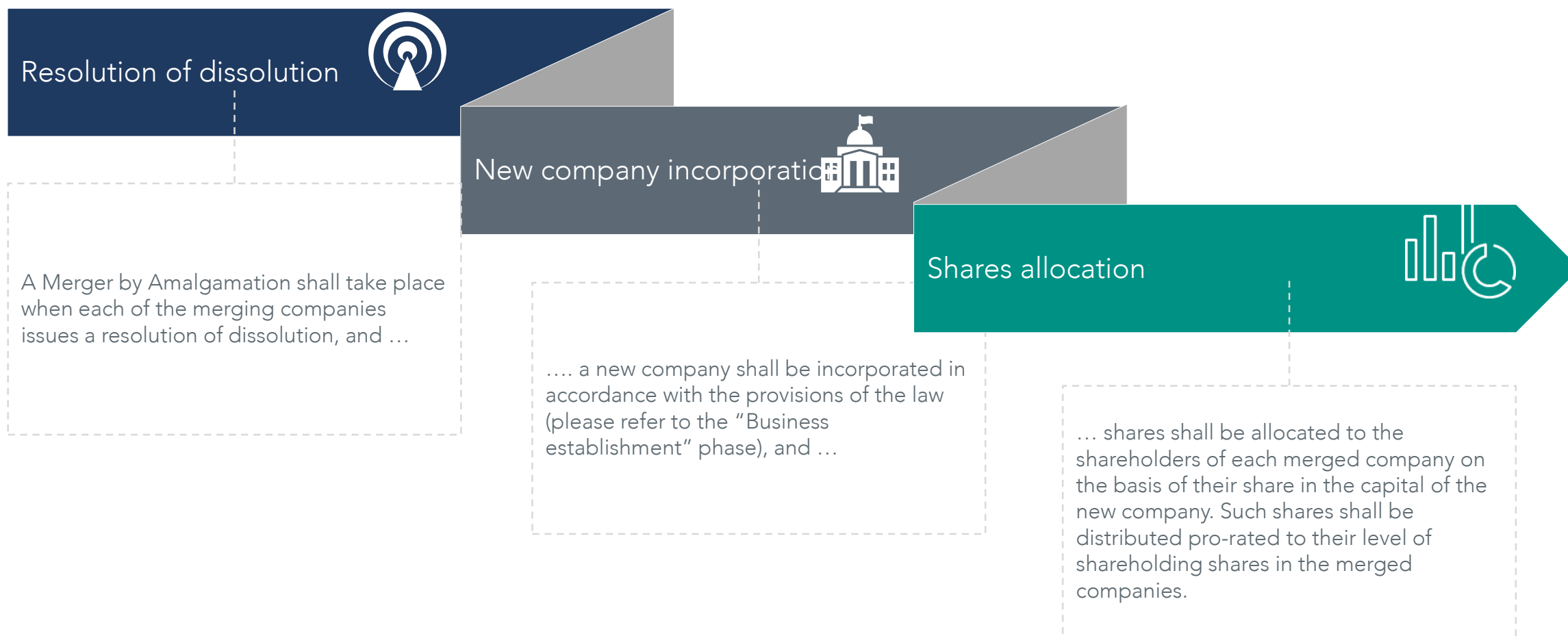
## Merger by combination | How to merge companies?

The law states that a Merger by Combination shall be carried out by combining one company or more with another existing company. The below picture details the related step by step procedure.



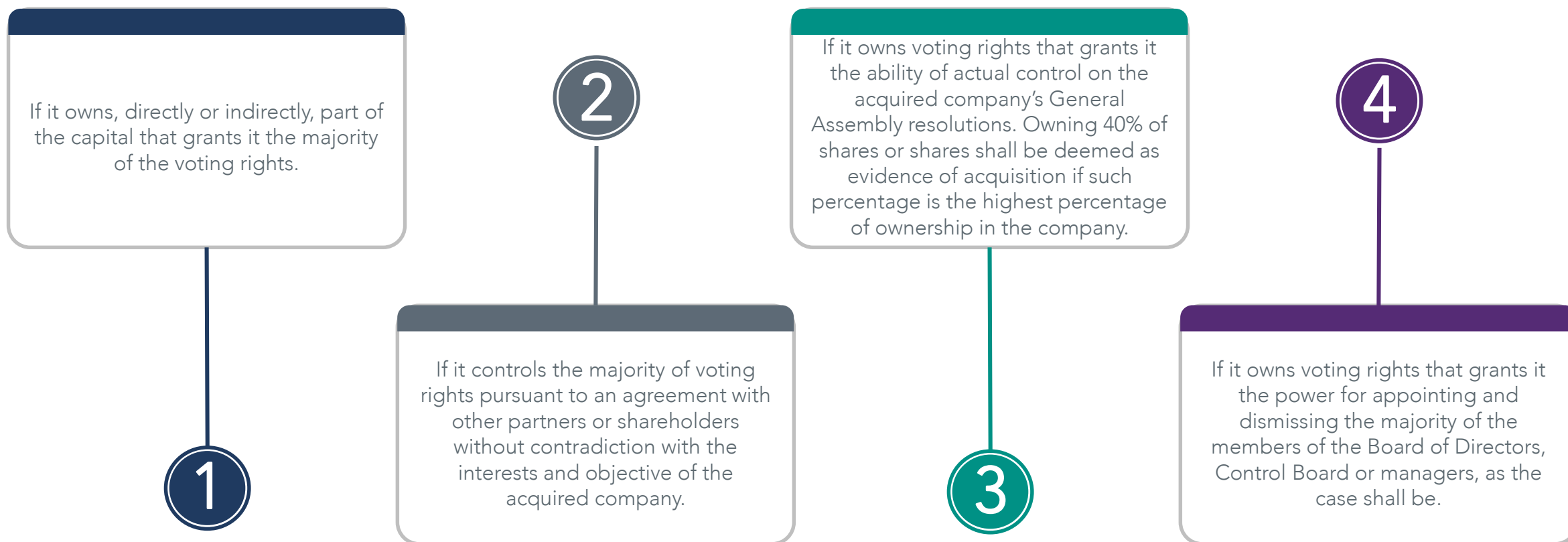
## Merger by amalgamation | How to merge companies?

The law states that a Merger by Amalgamation shall be carried out by the amalgamation of two companies or more in one new company under incorporation. The below picture details the related step by step procedure.



## How can it occur?

- **Relevant Law:** Commercial Companies Law No 11 of 2015 – Chapter Ten. Based on the law, a company is deemed to have acquired another company in any of the following cases:

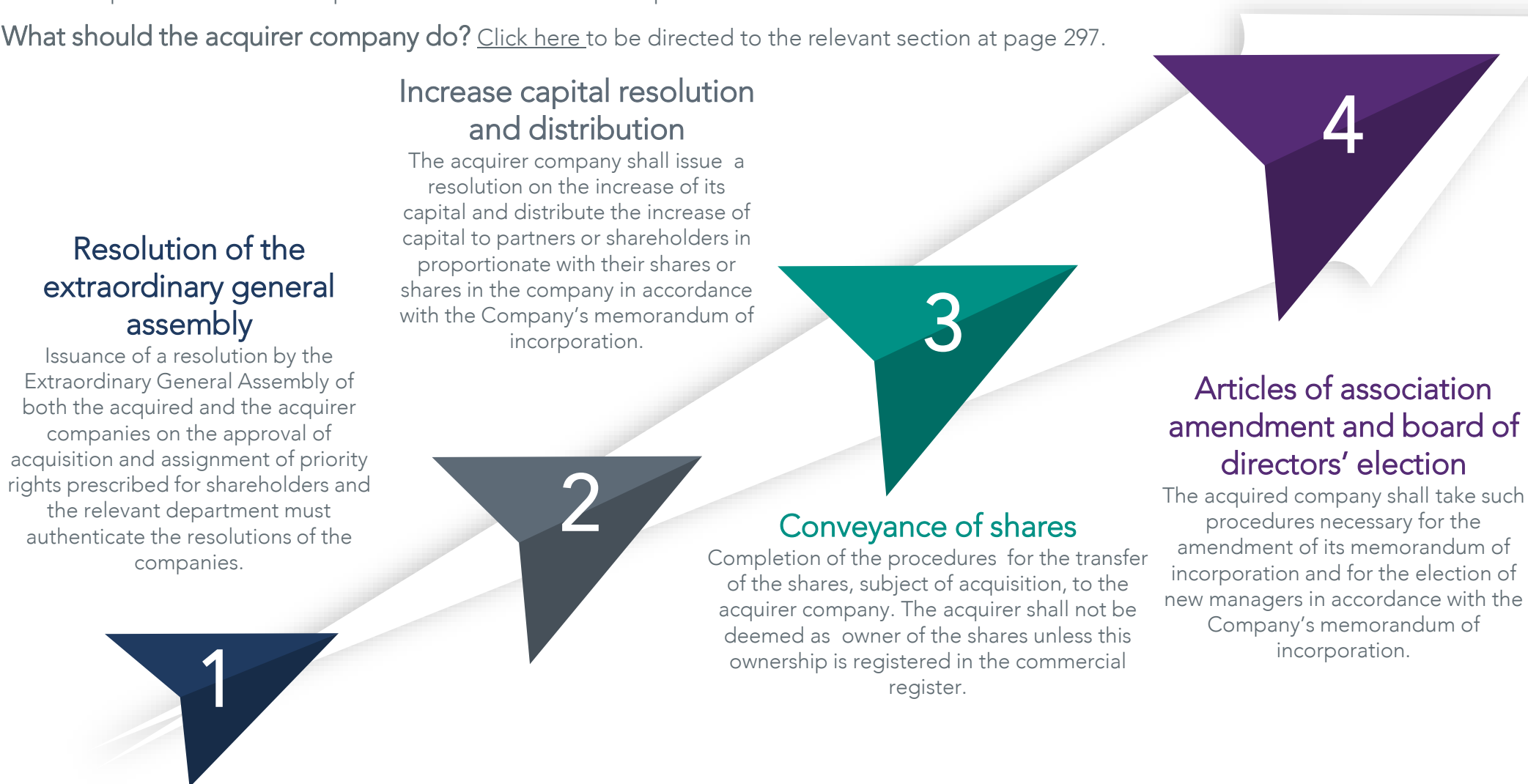


How to acquire a company? [Click here](#) to be directed to the relevant section at page 296.

## How to acquire a company?

The below picture details the requirements to be met for an acquisition to be valid.

What should the acquirer company do? [Click here](#) to be directed to the relevant section at page 297.





## What should the acquirer company do?

An acquisition can be either by way of purchase or by way of providing shares or bonds. In the event of acquisition by:

### ..way of purchase

The acquirer company shall pay the value of shares, subject of acquisition, to the acquired company. Then such amounts shall be deposited in a special account to be distributed to shareholders or partners.

### ...way of providing shares or bonds

The acquirer company shall offer such shares or bonds to the acquired company so that it may distribute them to partners or shareholders.



Tips

- Grow strategically!
- Explore Vertical Integration to diversify business offerings and reduce risk along the value chain.
- Alternatively, consider Horizontal Integration to expand business size by acquiring companies in the same industry offering similar products or services.



# Doing Business Procedures by Business Lifecycle



- 5.1. SELLING A BUSINESS
- 5.2. DISSOLVE/LIQUIDATE A BUSINESS
- 5.3. TERMINATE A BUSINESS
- 5.4. BANKRUPTCY OF A BUSINESS



**Main Table of Content**

Which question / step are you interested in?

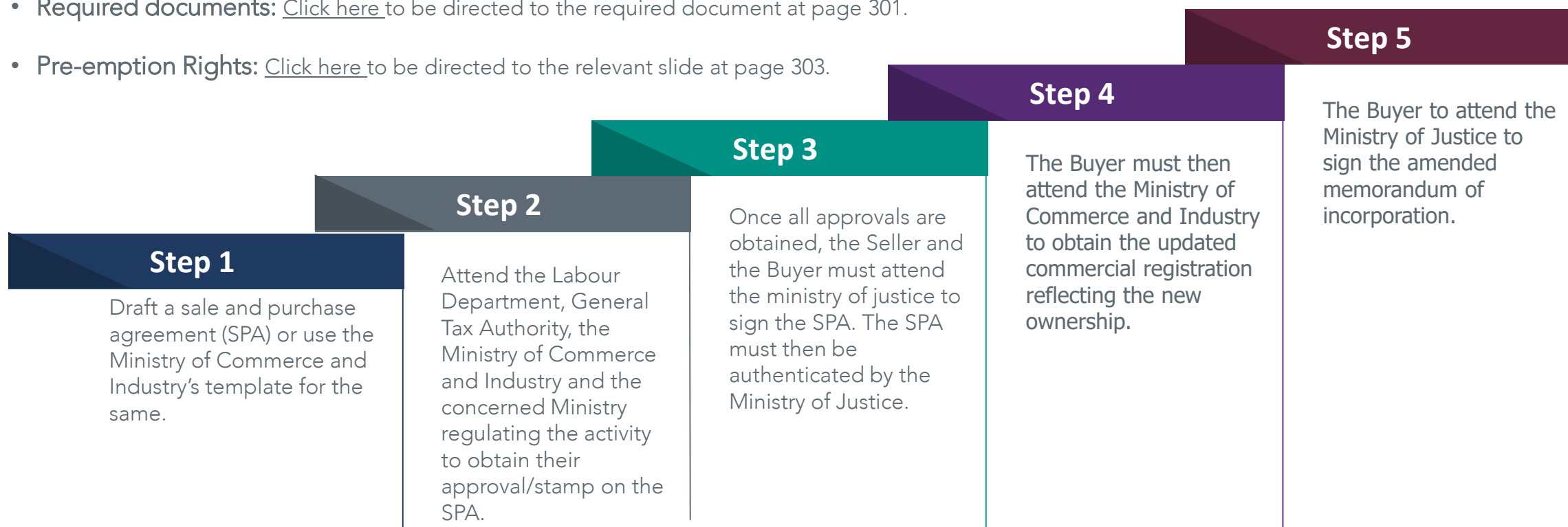


Click on the page of the question / step you are interested in to be directed to the relevant procedure(s).

#	Question	Page
1	How to sell shares in a company?	300
2	How to liquidate/dissolve a business?	304
3	How to terminate a business?	310
4	How to deal with bankruptcy?	316

## How to sell shares in a company?

- **Note:** If the company has more than one shareholder, any rights of first refusal or preemption rights of the other shareholders' in the company, as stated in the company's memorandum of incorporation and/or the Commercial Companies Law, must be taken into consideration prior to proceeding with the sale of shares in the company.
- **Procedure:** Steps for the sale of shares in a company are as follows:
- **Required documents:** [Click here](#) to be directed to the required document at page 301.
- **Pre-emption Rights:** [Click here](#) to be directed to the relevant slide at page 303.



## What are the required documents?

- Required documents:
  - A copy of the Seller's Qatari ID (if an individual) or a copy of the Seller's commercial registration and Establishment card (if a company);
  - A copy of the Buyer's Qatari ID or Passport (if an individual) or a copy of the Purchaser's commercial registration and Establishment card (if a company);
  - A valid copy of the company's commercial registration, memorandum of incorporation, trade licence, Establishment card and tax card;
  - A copy of the Qatari ID's of the company's authorised signatories or managers;
  - A resolution of the shareholder(s) of the company resolving to sell his/their shares in the company to the Buyer;
  - A resolution of the new shareholder in the company after the commercial registration has been amended resolving to amend the memorandum of incorporation of the company.
- Additional documents: [Click here](#) to be directed to page 302 and see the additional documents required depending on whether the Buyer is a **foreign company** or a **Qatari company**.



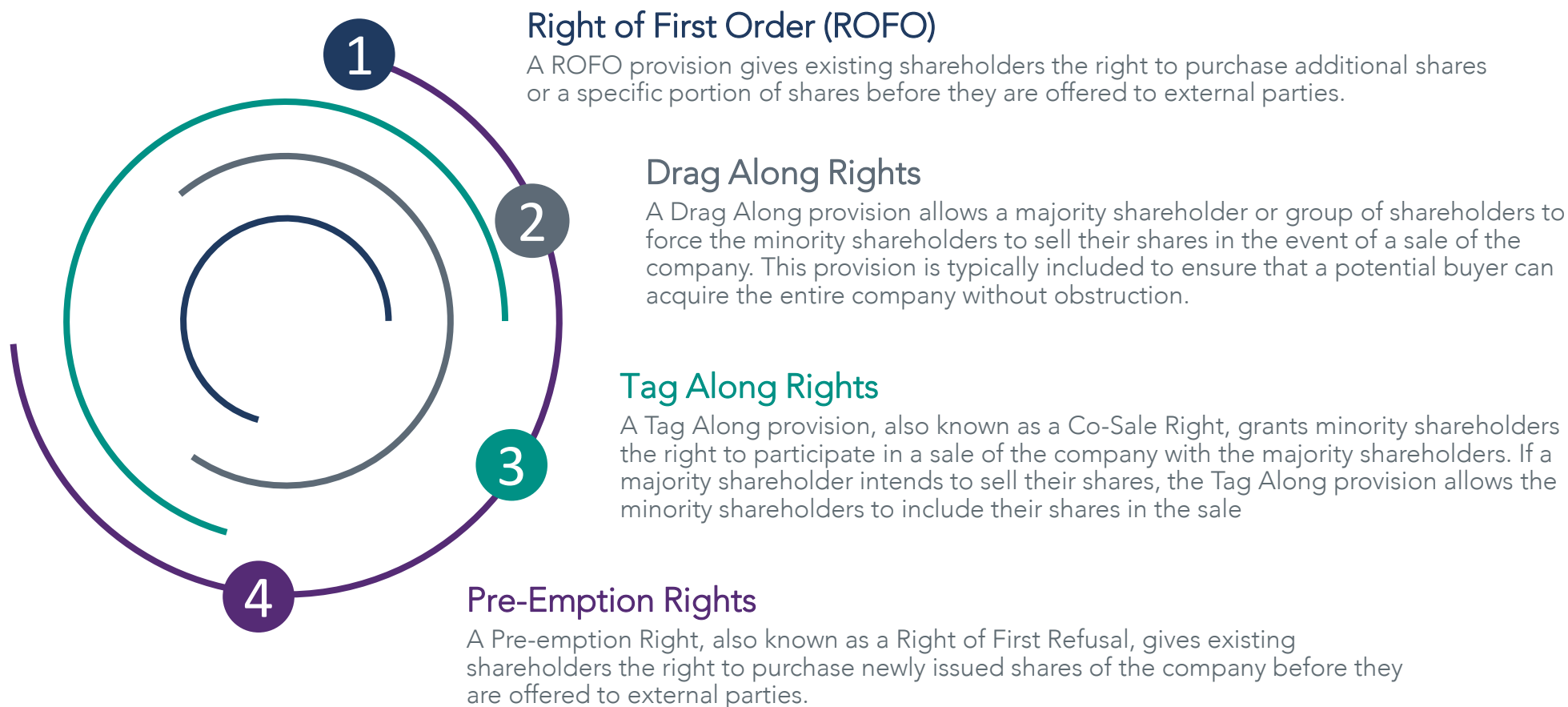
## What are the required documents?

- Additional documents:
  - If the buyer is a foreign company, then the following additional documents are required:
    - ☐ Certified copy of the commercial registration of the Buyer attested from the relevant authorities and the Qatar Embassy in the country of origin.
    - ☐ Resolution of the Shareholders of the Buyer resolving to purchase the shares in the company attested from the relevant authorities and the Qatar Embassy in the country of origin.
    - ☐ A POA to the person executing the SPA attested from the relevant authorities and the Qatar Embassy in the country of origin.
    - ☐ Copy of passports of the persons signing the Resolution, POA and the amended memorandum of incorporation in Qatar.
  - If the Buyer is a Qatari company, then the following additional documents are required:
    - ☐ Resolution of the Shareholders of the Buyer resolving to purchase the shares in the company.
    - ☐ Copy of the Qatari IDs of the persons signing the Resolution and the amended memorandum of incorporation in Qatar.



## Shareholders rights and protections.

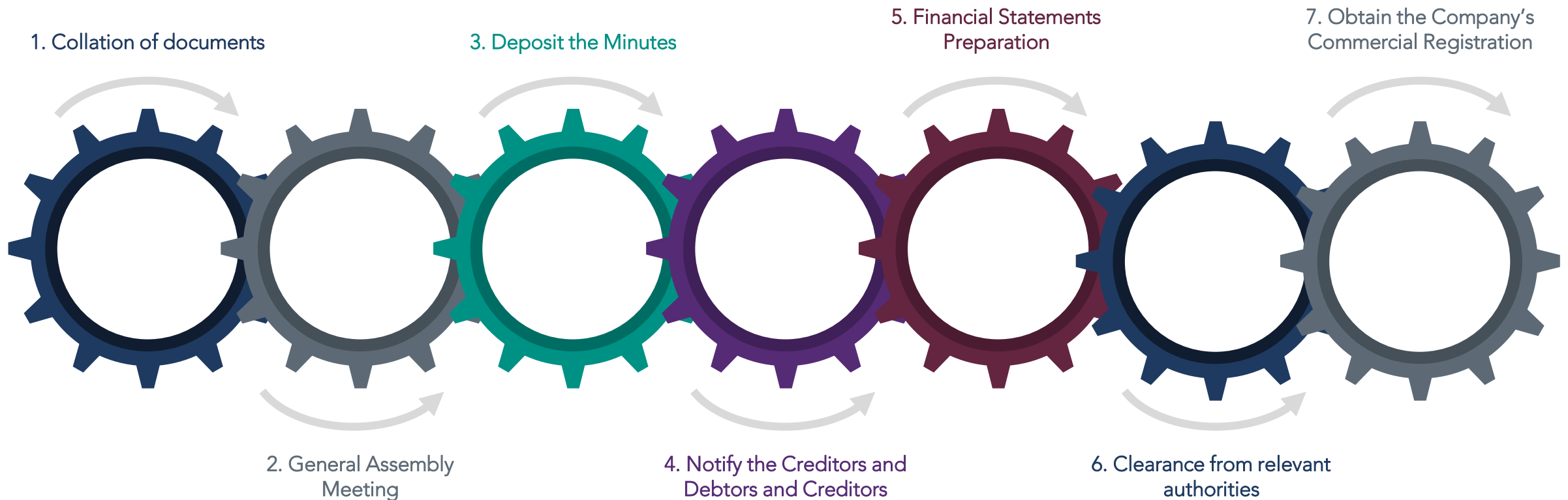
It is important to highlight the need in safeguarding shareholder interests and providing clarity on the mechanisms involved when selling company shares. ROFO, Drag Along, Tag Along, and Pre-emption rights are provisions commonly found in corporate documentation, such as shareholders' agreements or articles of association that gives some protection to shareholders.



# Dissolve/liquidate a business

## LLC and Partnership | How to liquidate/dissolve a company?

Liquidation is not relevant for sole establishments. The below chart provides an overview of the end-to-end process to dissolve/liquidate a company. Click on each step to be directed to the relevant section.



- There is no centralized list of liquidators in Qatar, if you need to appoint a liquidator you should contact a law firm or an accounting firm to provide you with a recommendation of a liquidator.



# Dissolve/liquidate a business

## 1. Collation of documents

- Collate the below required documents

- Up to date copy of the Company's Commercial Registration (CR).
- Copy of personal identification document of partners and applicant
- Up to date copy of the articles of association and the memorandum of association.
- Copy of the minutes of the extraordinary general assembly meeting holding at least (75%) of the capital or what is stipulated in the articles of association as per the liquidation of the company.
- Letter from liquidator accepting liquidation and copy of QID of liquidator.

**Responsible Party:** Company or its legal representative.



# Dissolve/liquidate a business

## 2. General assembly meeting

- Hold a General Assembly Meeting

- Minutes of the General Assembly (the “Minutes”) in which the Shareholders of the Company resolve to:
  - ☐ Dissolve and Liquidate the Company;
  - ☐ Appoint a Liquidator to carry out the liquidation procedures;
  - ☐ Appoint an individual from the Company (or if preferred a law firm) to follow up with the authorities on the dissolution procedures.
- Copy of the company’s memorandum and articles of association
- Copy of the Qatari ID of the shareholders that signed the Minutes
- Copy of the commercial registration extract.

**Responsible Party:** Company or its legal representative.



# Dissolve/liquidate a business

## 3. Deposit the minutes

- Depositing the Minutes in the Company's commercial register

- Deposit the Minutes along with the Ministry form signed by the Company manager in the Company's commercial register and should include the below information:
  - ☐ The company will be placed under liquidation;
  - ☐ Appointing the Liquidator.
- All the documents under 'General Assembly Meeting' (see previous stage) along with the Ministry form should be submitted to the companies control department at the Ministry of Commerce and Industry.

**Responsible Party:** Company or its legal representative.



## 4. Notify the Debtors and Creditors

- Notifying the Debtors and Creditors of the liquidation of the Company

- Issue a notice letter informing the Debtors and Creditors that the Company will be placed under liquidation.
- The notice must be sent to all Debtors and Creditors by registered mail.
- If the Debtors and Creditors or their addresses are unknown, the notice will be published in two daily newspapers (one of which must be in Arabic), as well as, the Company's website (if any).
- The notice will then, also, have to be published for a second time in two daily newspapers after one month of the publishing of the first notice.
- The Debtors and Creditors are given a 75 day period to submit their claims alongside any supporting documents.

**Responsible Party:** Company.

## 5. Financial statements preparation

- Preparation of the closing financial statements

- Prepare the closing financial statements with Trial balance up to the date that the Minutes are deposited in the Company's commercial register.
- Assuming that all previous financial statements have been submitted to the Income General Tax Authority and all Tax Filings are in order. There is a late filing penalty of QAR 36,000.

**Responsible Party:** Liquidator.



# Dissolve/liquidate a business

## 6. Clearance from relevant authorities

- Obtaining non-objection letter from the Ministry of Interior

- Obtain a non-objection letter from the Ministry of Interior (Immigration Department) stating that the Company is not sponsoring any employees, therefore there are no employees under the Establishment card (Computer card) of the Company.
- The Company's PRO must cancel all employees' sponsorships before the Liquidator can apply for this letter.

- Obtaining non-objection letter from the General Tax Authority

- Obtain a non-objection letter from the General Tax Authority for the voluntary liquidation of the Company.
- The General Tax Authority may at its discretion request further documentation, other than those stated in the previous steps.

**Responsible Party:** Liquidator.

## 7. Obtain the Company's Commercial Registration

A new CR will be issued to the Company with the name of the auditor and the phrase (Under Liquidation) will be indicated on the CR.

**Responsible Party:** Company or its legal representative.



# Terminate a business

## What is your business structure?

Click on the type of business structure you are interested in to be directed to the applicable procedure for terminating your business.



Limited Liability Company  
(LLC) & Partnership



Page 311

Sole Establishments



Page 315

# Terminate a business

## LLC and Partnership | How to terminate a business?

The below provides an overview of the end-to-end process to terminate your business. Click on each step to be directed to the relevant section.



1. Workforce termination



2. Selling business assets



3. Terminate arrangement with utility companies



4. Surrendering lease (office space)



5. Business bank accounts closure



6. Obtain the company's commercial registration



# Terminate a business

## 1. Workforce Termination

- Workforce Termination

- Consider contractual notice periods to be given by employer to the employee.
- Consider financial requirements of the business providing the end of service payments to the employees.
- Consider repatriation costs if employee was recruited from outside Qatar. Cancellation of work visa or transferring visa to another employer.

**Law to consider:** Labour Law (Law No. 14 of 2004) and Sponsorship law (Law No. 21 of 2015).

## 2. Selling business assets

- Selling business assets

Consider how to sell any business owned equipment e.g. computers, furniture, heavy equipment.

**Law to consider:** Contract provisions of the Civil Code (Law No. 22 of 2004).





# Terminate a business

## 3. Terminate arrangements with utility companies

- Terminate arrangements

Contact utility companies to terminate utility agreement (business telephone, fax line, water and electricity).

Law to consider: None

## 4. Surrendering lease (office space)

- Surrendering Lease

- Review the lease agreement of the business and consider the required notice periods set out in the lease.
- Consider when to give written notice to the landlord to vacate the office premises.

Law to consider: Lease Law (Law No. 4 of 2008).



## 5. Closure of business bank accounts

- Closure of business bank accounts

- Contact the relevant bank where the business bank account is held and discuss appropriate date and requirements from the bank to close the business bank accounts.
- Ensure any standing order mandates are cancelled.
- Ensure any credit cards opened with the bank in the name of the business and/or employees of the business are paid off and surrendered to the bank.
- Return any business cheque books to the bank and enquire about any other requirements from the relevant bank to what documents they need to be signed to close such bank account.

Law to consider: None

## 6. Obtain the company's commercial registration

Obtain a copy of the Company's commercial registration stating that the Company has been cancelled and removed from the commercial register

More information and submission form available through the hukoomi e-services <https://hukoomi.gov.qa/en/service/apply-for-company-liquidation>

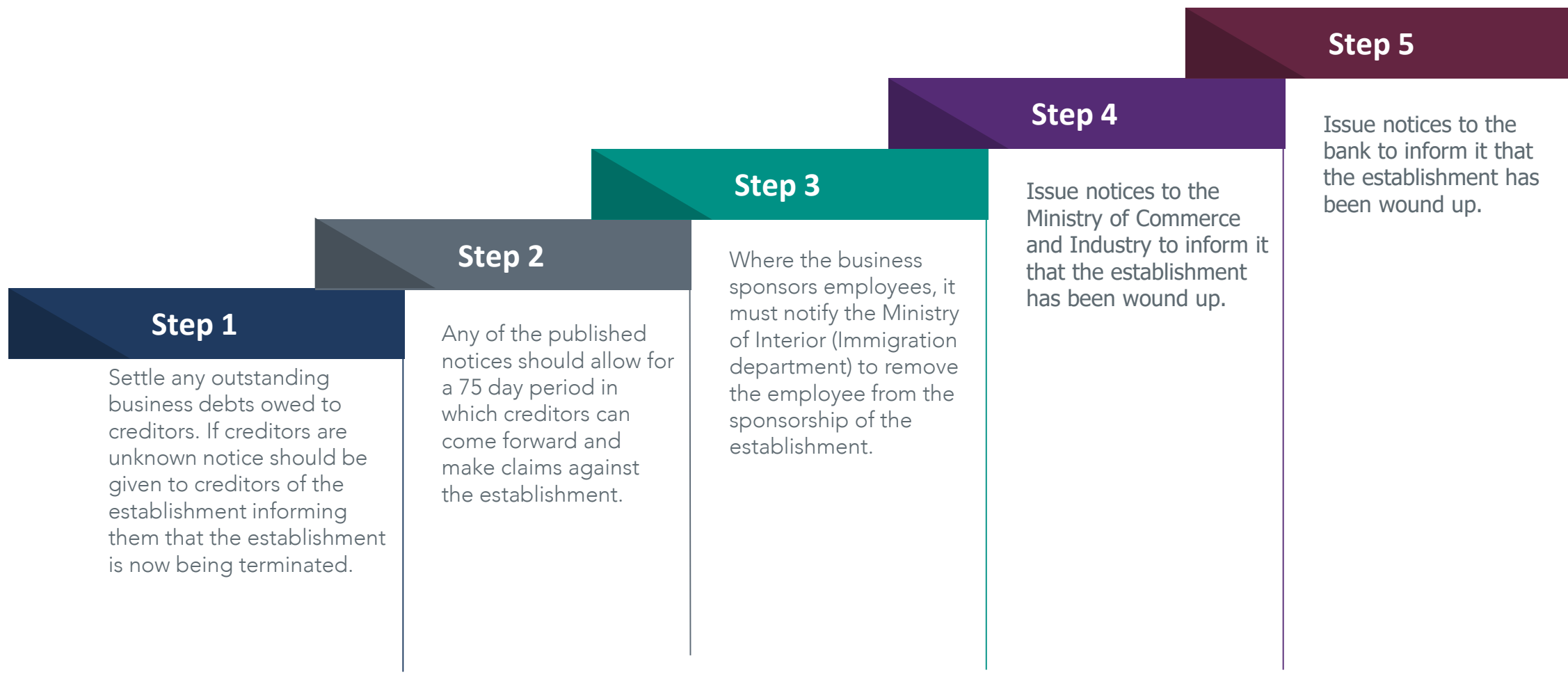
Law to consider: None



# Terminate a business

## Sole establishment | How to terminate a sole establishment?

A sole establishment is not an incorporated entity that is subject to the Companies Law and terminating such a business will include the following steps:



# Bankruptcy of a business

## What are the key elements?

- Introduction:

- A trader may be declared bankrupt at the request of one of his creditors or at his own request.
- Any trader whose financial affairs are in difficulty and who ceases to pay his commercial debts may be declared bankrupt.
- A creditor can obtain a court order for an unpaid debt due from the company under Article 608 of Commercial Code Number 27 of 2006;
- A petition for bankruptcy can be made by a creditor of the company when the company has ceased paying its debts due to financial distress.
- Bankruptcies are rare in Qatar and not publicised.

What are the related law requirements? [Click here](#) to be directed to page 317.

How to deal with bankruptcy? [Click here](#) to be directed to page 321.

**Note:** Differently than the liquidation and closure of a business, a bankrupt business will liquidate only enough assets to pay-back it's debt.



# Bankruptcy of a business

What are the Law provisions for each type of business structure?

Click on the type of business structure you are interested in to be directed to the relevant bankruptcy legal framework.



Limited Liability Companies

Sole Establishments

Partnership Companies

# Bankruptcy of a business

## LLC | What are the Law provisions?

- In the event of the bankruptcy of an LLC the following article is relevant:
  - **Article 732 of the Commercial Code** - Where assets are not available to pay out at least 20% of the debts, upon request by the bankruptcy manager, the Court may force the members of the board or the managers to pay out company debts, unless they can demonstrate substantial effort to properly run the company.
- In the event of the bankruptcy of a partner of an LLC the following articles is relevant:
  - **Article 241 Companies Law** - In the event of the commencement of the execution procedures by a creditor against the shares of his debtor (i.e. the debtor being the partner of an LLC), such creditor may agree with the debtor and the company on the method and terms of sale, otherwise the share shall be offered for sale in public auction. The company may recover the share sold for the benefit of one partner or more under the same terms as awarded to the successful bidder, within fifteen days from the date thereof.
  - **Article 626 Commercial Law** - A person declared bankrupt is restricted from holding certain positions and offices, these include: (i) Member of Council; (ii) Member of the Qatar Chamber of Commerce and Industry; (iii) Committee council member; (iv) Director or member of the board of directors of any company; (v) He cannot offer work by a commercial agency, import, export or brokerage in the sale or purchase of securities or selling by public auction unless by a court order permitting him to do so.



# Bankruptcy of a business

## Sole establishments | What are the Law provisions?

- The bankruptcy provisions of this type of business are found under the **Commercial Code**.
- A sole establishment means that the proprietor of the business is personally liable and responsible for settling the debts and liabilities of the business.
- Creditors can pursue the proprietor of the business personally and the court can pursue the personal assets of the individual (this would include his home, his bank accounts and other assets).
- **Article 626 Commercial Law** - A person declared bankrupt is restricted from holding certain positions and offices, these include: (i) Member of Council; (ii) Member of the Qatar Chamber of Commerce and Industry; (iii) Committee council member; (iv) Director or member of the board of directors of any company; (v) He cannot offer work by a commercial agency, import, export or brokerage in the sale or purchase of securities or selling by public auction unless by a court order permitting him to do so.



# Bankruptcy of a business

## Partnership | What are the Law provisions?

- In the event of the bankruptcy of an Partnership the following articles are relevant:
  - **Article 26 Companies Law** - The partner in a joint liability company shall acquire the capacity of a merchant and he shall be deemed to carry out business under the name of the company. The bankruptcy of the company shall result in the bankruptcy of all the partners thereof.
  - **Article 626 Commercial Law** - A person declared bankrupt is restricted from holding certain positions and offices, these include: (i) Member of Council; (ii) Member of the Qatar Chamber of Commerce and Industry; (iii) Committee council member; (iv) Director or member of the board of directors of any company; (v) He cannot offer work by a commercial agency, import, export or brokerage in the sale or purchase of securities or selling by public auction unless by a court order permitting him to do so.
  - **Article 294 Companies Law** - In relation to Joint Liability Company and Simple Recommendation Company, the Companies Law states that the business will terminate if one of the partners has been declared bankrupt or is insolvent unless the company's memorandum provides otherwise or unless the partners unanimously resolve to maintain the company within 60 days of such event.
  - **Article 732 of the Commercial Code** - Where assets are not available to pay out at least 20% of the debts, upon request by the bankruptcy manager, the Court may force the members of the board or the managers to pay out company debts, unless they can demonstrate substantial effort to properly run the company.

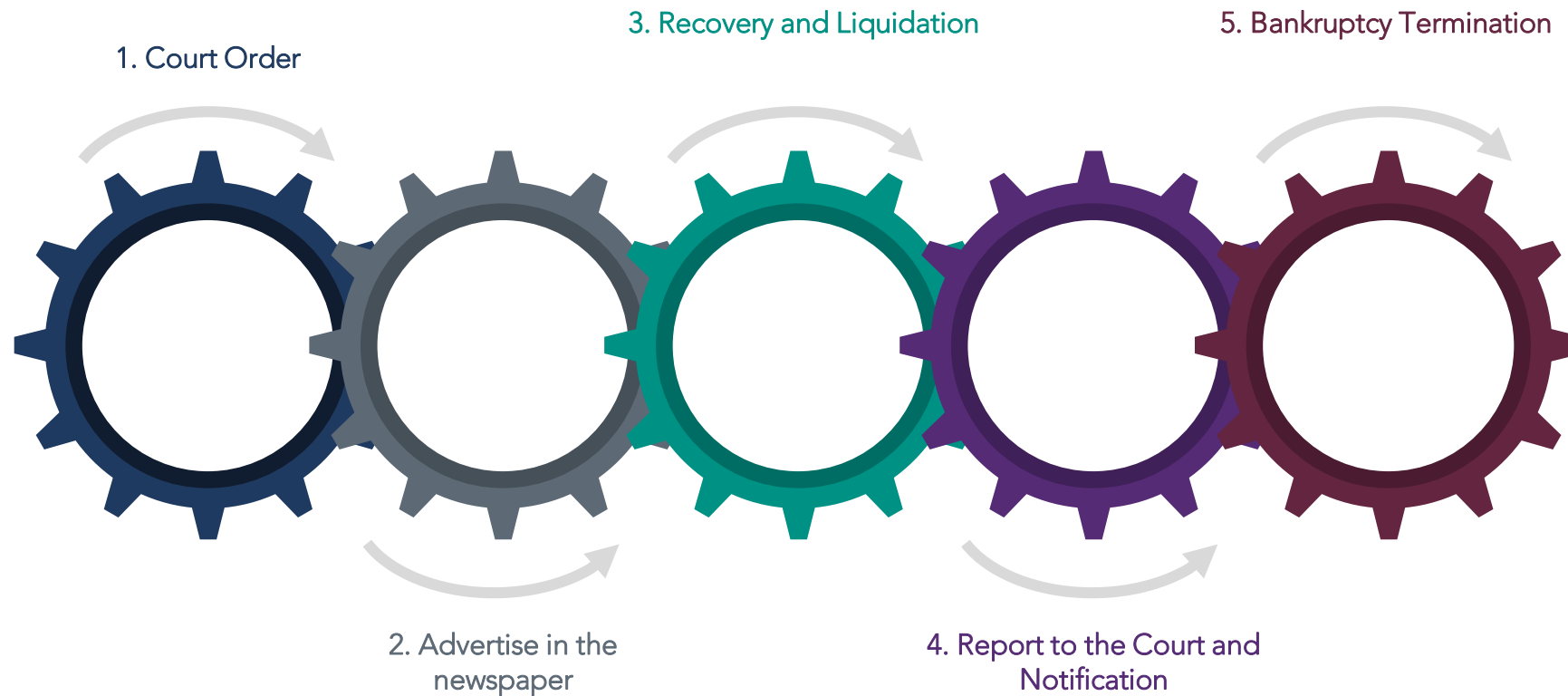




# Bankruptcy of a business

## LLC, partnership & sole establishments | How to deal with bankruptcy?

The below chart provides an overview of the end-to-end process to deal with the bankruptcy of your business. Click on each step to be directed to the relevant section.



# Bankruptcy of a business

## 1. Court order

- Procedure:

- Once a court order is issued by the bankruptcy court, the Court will appoint between one to three bankruptcy managers (or liquidators) to oversee the assets of the business.
- Certain “pre-bankruptcy” transactions can be set aside by the Court, these are found under Article 635 of the Commercial Code. These can include the following:
  - ☐ Donation or gift;
  - ☐ Payment of a debt before maturity or on different terms than agreed;
  - ☐ Mortgage or guarantee entered into after the occurrence of the debt;
  - ☐ Any other transaction which is prejudicial to creditors and at the time of the transaction, the beneficiary of the transaction knew of the debtor’s insolvency.

## 2. Advertise in the newspaper

- Procedure:

- The bankruptcy manager (liquidator) must advertise the court’s adjudication in two local Arabic newspapers two weeks from the adjudication date.



# Bankruptcy of a business

## 3. Recovery and liquidation

- Procedure:

- The bankruptcy managers (liquidators) proceed to:
  - ☐ Recover any debts owed to the company by third parties;
  - ☐ Settle any company debts owed to third parties;
  - ☐ Liquidate the bankrupt estate.

### LLC / Partnership

In the course of bankruptcy managers (liquidators) must realise assets and pay out creditors. Article 313 of the Companies Law sets out a priority payment for creditors as follows:

- ☐ Liquidation expenses;
- ☐ Amounts due to employees of the business;
- ☐ Amounts due to the state such as taxes or overdue licence fees;
- ☐ Rental due to any landlord of real estate leased to the company;
- ☐ Other debts.

### Sole Establishment

Whilst the Commercial Code does not expressly state the order of priority of payments, certain creditors under the law will have priority e.g. wages of employees, taxes due to the State.



## 4. Report to the court and notification

- Procedure:

- Upon finalisation, the bankruptcy managers (liquidators) make a report to the Court.
- The bankruptcy managers (liquidators) notify the banks and publish a notice in the official gazette.
- Creditors of the business that are located in Qatar then have 15 days after the publication of the notice to come forward and declare the debts owed to them by the business (including presenting supporting documents e.g. unpaid invoices).
- This period is doubled for creditors of the business that are located overseas.

## 5. Bankruptcy termination

- Procedure:

- Except for cases of fraud or negligence, the bankrupt's rights will be restored after two years of the bankruptcy termination this would include payment of all the debts due and upon the court issuing its order that the bankruptcy has been terminated.
- The bankrupt shall recover all his rights and be discharged in the event he settled all his debts, including the assets and expenses, prior to declaring his bankruptcy, even though he did not breach the duration fixed.
- In the event the bankrupt was a joint partner in a company declared bankrupt, he shall not be discharged before the payment of all the company's debts, including the assets and the expenses.

