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SME Toolkit Users
SME toolkit users

Do you fall under the national definition of SME?

<table>
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<tr>
<th>Criteria</th>
<th>Micro</th>
<th>Small</th>
<th>Medium</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of employees</td>
<td>1 - 10</td>
<td>11 - 50</td>
<td>51 - 250</td>
</tr>
<tr>
<td>Annual turnover (in QAR million)</td>
<td>Less than 1</td>
<td>1 – Less than 20</td>
<td>20 - 100</td>
</tr>
</tbody>
</table>

Are you a company registered in accordance with the laws of the State of Qatar which number of employees and annual turnover do not exceed the thresholds defined above?

Y  N
SME Business Lifecycle
SME business lifecycle

Which are the stages of an SME business lifecycle?

1. Starting a business
   At start-up stage there are several concerns to be considered, including how to protect your business idea.

2. Business establishment
   At establishment stage there are several decisions to be made, including which is the most suitable type of company to use.

3. Business operation in the local market
   The business has demonstrated that it is a workable business entity and 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
   Termination decision may be due to several reasons, such as liquidation or bankruptcy.

Click here to have a look at the relevant legal framework throughout the SME business lifecycle.
### Which are the relevant Laws throughout the SME business lifecycle?

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

<table>
<thead>
<tr>
<th>SME Lifecycle</th>
<th>Relevant SME Laws</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Starting a business</td>
<td>Commercial Companies Law No 11 of 2015</td>
</tr>
<tr>
<td></td>
<td>The Commercial Register Law No. 25 of 2005</td>
</tr>
<tr>
<td>2. Business establishment</td>
<td>Commercial Code Law No. 27 of 2006 / Civil Code Law No. 22 of 2004</td>
</tr>
<tr>
<td>4. Business expansion and bankruptcy</td>
<td>Sponsorship Law No 21 of 2015, regulating the entry, exit and residence of expatriates in Qatar</td>
</tr>
<tr>
<td></td>
<td>Property Leasing Law No. 4 of 2008</td>
</tr>
<tr>
<td></td>
<td>Customs Law No. 40 of 2002</td>
</tr>
<tr>
<td></td>
<td>Border measures Law No. 17 of 2011</td>
</tr>
<tr>
<td></td>
<td>Commercial Agency Law No. 8 of 2002 and amendment</td>
</tr>
<tr>
<td></td>
<td>Labour Law No. 14 of 2004</td>
</tr>
<tr>
<td></td>
<td>Pensions Law No. 24 of 2002 and amendment</td>
</tr>
<tr>
<td></td>
<td>Law No. 4 of 2007 on extending insurance protection to GCC citizens working outside their countries in any member state</td>
</tr>
<tr>
<td></td>
<td>Regulating the auditing profession Law No. 30 of 2004</td>
</tr>
</tbody>
</table>
**SME business lifecycle**

**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.

<table>
<thead>
<tr>
<th>Law</th>
<th>Relevant Executive by-laws</th>
<th>Regulating authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial Companies Law No 11 of 2015</td>
<td>Not applicable</td>
<td>Ministry of Economy and Commerce</td>
</tr>
</tbody>
</table>
| The Commercial Register Law No 25 of 2005 | - 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  
- 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 | Ministry of Economy and Commerce |
| The Patent Law No. 30 of 2006 | - Art. 15 of Emiri Resolution No. 20 of 2014 On the Organizational Structure of the Ministry of Economy and Commerce (available only in Arabic) | Ministry of Economy and Commerce |
| Commercial Code Law No. 27 of 2006 | Not applicable | Ministry of Economy and Commerce |
| Civil Code Law No. 22 of 2004 | Not applicable | * Ministry of Justice, Ministry of Economy and Commerce |
| Copyright and Neighboring Rights Law No. 7 of 2002 | - Art 15 of Emiri Resolution No. 20 of 2014 On the Organizational Structure of the Ministry of Economy and Commerce (available only in Arabic)  
- Decision 410 of 2014 of fees of services on IP Rights | Ministry of Economy and Commerce |
| Income Tax Law No. 21 of 2009 | - Resolution No. 10 of 2011 issuing the Executive Regulations to Law No. 21 of 2009 – The Income Tax Law | Ministry of Finance |
| Protection of Trade Secrets Law No. 5 of 2005 | Not applicable | Ministry of Economy and Commerce |
| Sponsorship Law No 21 of 2015, regulating the entry, exit and residence of expatriates in Qatar | Not applicable | Ministry of Interior |

(*) 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.
Which are the relevant Executive by-Laws pertaining to the SME Laws?

<table>
<thead>
<tr>
<th>Law</th>
<th>Relevant Executive by-laws</th>
<th>Regulating authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trademarks, Commercial Indications, Trade Names Law No. 9 of 2002</td>
<td>• Art. 15 of Emiri Resolution No. 20 of 2014 On the Organizational Structure of the Ministry of Economy and Commerce (available only in Arabic)</td>
<td>Ministry of Economy and Commerce</td>
</tr>
<tr>
<td>Property Leasing Law No. 4 of 2008</td>
<td>Not applicable</td>
<td>Ministry of Municipality and Environment</td>
</tr>
<tr>
<td>Qatar’s Foreign Investment Law No. 13 of 2000 and amendment</td>
<td>• Ministerial Resolution No. 26 of 2001 issuing the Executive Regulations to Law No. 13 of 2000 – The Foreign Investment Law.</td>
<td>Ministry of Economy and Commerce</td>
</tr>
</tbody>
</table>
| Customs Law No. 40 of 2002 | • Council of Minister Resolution No. 21 of 2004  
• Decision of the Council of Minister Resolution No. 9 of 2013 to amend some of the provisions of the Resolution No. 21 of 2004 (available only in Arabic) | Ministry of Finance- General Authority of Customs |
| Border measures Law No. 17 of 2011 | Not applicable | General Administration of Customs at the Ministry of Economy and Commerce |
| Commercial Agency Law No. 8 of 2002 and amendment | Not applicable | Ministry of Economy and Commerce |
| Labour Law No. 14 of 2004 | Not applicable | Labour Department of the Ministry of Administrative Development, Labour and Social Affairs (MADLSA) |
| Pensions Law No. 24 of 2002 and amendment | Not applicable | General Retirement and Social Insurance Authority |
| Law No. 4 of 2007 on extending insurance protection to GCC citizens working outside their countries in any member state | Not applicable | GCC member states |
| Regulating the auditing profession Law No. 30 of 2004 | • 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 | Ministry of Economy and Commerce |
## SME business lifecycle

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

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

<table>
<thead>
<tr>
<th>Education (private schools and nurseries)</th>
<th>Relevant SME Laws</th>
<th>Relevant SME Executive by-laws</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Law No 23 of 2015 on regulating private schools</strong>&lt;br&gt;(Regulated by - Ministry of Education and Higher Education)</td>
<td></td>
<td>Not applicable</td>
</tr>
<tr>
<td><strong>Law No 1 of 2014 on regulating nurseries</strong>&lt;br&gt;(Regulated by – Ministry of Administrative Development, Labour and Social Affairs)</td>
<td></td>
<td>Not applicable</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Food and beverage (restaurants and catering activities)</th>
<th>Relevant SME Laws</th>
<th>Relevant SME Executive by-laws</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Law No. (5) of 2015 on the Commercial, Industrial and Similar General Shops and Peddlers</strong>&lt;br&gt;(Regulated by – Ministry of Economy and Commerce)</td>
<td></td>
<td>Decision of the Minister of Business and Trade No. (239) of 2011 Granting Temporary Licenses for Commercial Shops in Residential Areas</td>
</tr>
<tr>
<td><strong>Law No. (8) of 1990 regarding the regulation of and control for food prepared for human consumption</strong>&lt;br&gt;(Regulated by – Ministry of Public Health and Ministry of Municipality and Environment)</td>
<td></td>
<td>Decision No. 3 of 2014 on Storage and Serving Food</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Technology (computer programming and information services activities)</th>
<th>Relevant SME Laws</th>
<th>Relevant SME Executive by-laws</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The Telecommunications Law issued by the Decree Law No. (34) of 2006</strong>&lt;br&gt;(Regulated by – Communications Regulatory Authority (CRA))</td>
<td></td>
<td>Decision 42 of 2014 Establishing the CRA</td>
</tr>
</tbody>
</table>
## SME business lifecycle

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

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

<table>
<thead>
<tr>
<th>Sector</th>
<th>Relevant SME Laws</th>
<th>Relevant SME Executive by-laws</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Healthcare</strong> (hospitals, medical and dental practices activities, and pharmacies)</td>
<td><strong>Law No 11 of 1982 on regulating medical treatment institutions</strong>&lt;br&gt; <em>(Regulated by - Ministry of Public Health)</em>&lt;br&gt;</td>
<td><strong>Not applicable</strong></td>
</tr>
<tr>
<td><strong>Tourism</strong> (Hotels, hotel apartments, tour operators, and travel agencies)</td>
<td><strong>Law No 6 of 2012 on regulation of tourism</strong>&lt;br&gt; <em>(Regulated by - Ministry of Economy and Commerce)</em>&lt;br&gt;<strong>Law No 26 of 2006 on regulating Air Travel Agencies</strong>&lt;br&gt; <em>(Regulated by – Air Transport and Airport Affairs Department, Civil Aviation Authority)</em>&lt;br&gt;</td>
<td><strong>Ministerial Decision No. 341/2016 On the Requirements and Rules to be Met by the Shops Offering Tobacco Smoking Service and its Derivatives (Shisha)</strong>&lt;br&gt; <strong>Not applicable</strong></td>
</tr>
<tr>
<td><strong>Manufacturing</strong></td>
<td><strong>Environment Protection Law No. 30 of 2002</strong>&lt;br&gt; <em>(Regulated by – The Supreme Council of Environment and Natural Protectorates)</em>&lt;br&gt;</td>
<td><strong>Decision No. 4 of 2005 Issuing Executive Regulations to Environmental Protection Law</strong>&lt;br&gt;</td>
</tr>
</tbody>
</table>
What are the questions this toolkit will answer?

1. Starting a business:
   - How to protect your idea?

2. Business establishment:
   - Which type of structure suits you best?
   - What type of business structure suits you best?
   - What’s the general rule for foreign investors?
   - How to register your business in the sector you want to do business in?

3. Business operation in the local market:
   - How to protect your idea when the company has already been established?
   - How to calculate and pay taxes?
   - How to increase the prices of goods and services?
   - When are audits mandatory?

4. Business Expansion:
   - How to renew and/or amend your licence?
   - How to import?
   - How to export?
   - How to establish a franchise?

5. Business Termination:
   - How to terminate a business?
   - How to liquidate/dissolve a business?
   - How to sell shares in a company?
   - How to do a Joint Venture?
   - How to acquire a company?
   - How to deal with bankruptcy?
Which business lifecycle’s stage are you in?

Click on the business lifecycle stage you are in to be directed to the applicable policy framework.

1. Starting a business – Page 15

2. Business establishment - Page 34

3. Business operation in the local market – Page 207

4. Business expansion – Page 275

5. Business termination – Page 298
1. Starting a Business
What questions will this section answer?

1. Starting a business
   - Business establishment
   - How to protect your idea?

2. Business operation in the local market
   - How to calculate and pay taxes?
   - How to protect your idea when the company has already been established?

3. Business expansion
   - How to import?
   - How to register your business in the sector you want to do business in?

4. Business termination
   - How to export?
   - When are audits mandatory?

5. Business establishment
   - How to liquivate/dissolve a business?
### Starting a business

**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).

<table>
<thead>
<tr>
<th>#</th>
<th>Question</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>How to protect your idea?</td>
<td>17</td>
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</table>
How to protect your idea?

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

The Qatar Foundation provides the Al Khabeer Program. It is an Intellectual Property (IP) service that helps Qatari inventors and local technology-based start-ups overcome IP and technical barriers to commercialise their technologies. Please refer to the following link for additional information: http://www.qf-research-division.org/iptt/Alkhabeer.html
Copyright

What is it?

Why is this 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.

- **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.

- **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 19.

- **How to register a Copyright?** [Click here](#) to be directed to page 20.

- **What are the related financial rights?** [Click here](#) to be directed to page 21.
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 handcraft 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.
Copyright

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. The executive regulations regarding the Qatari Copyright Law have not been issued. Accordingly, no certificate of registration may be issued. This notwithstanding, depositing the works at the Intellectual Property Department - at the Ministry of Economy and Commerce shall ensure that owners of the rights relating to such works are protected by issuing the same a certificate of deposit, which can be used as evidence upon enforcement of such copyrights.

• Procedure: The copyright deposit certificate entails a process of applying to the same through depositing the works and submitting an application specifying therein the details of the owner of such rights, the date of submission, as well as the subject matter and nature of the right(s). This information shall include whether it is being submitted by a company, individual or student, the name of the owner, their nationality, occupation and passport or ID number and the type of the work sought to be deposited.

• Fees: QAR 50 for students, QAR 100 for individuals and QAR 500 for Companies.
• Processing time: 3 days to 7 days to issue the certificate of depositing 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.

• **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 licence 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?

Definition: Patents are certificates granted by the Patents Office at the Ministry of Economy and Commerce 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”.

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 23. 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 32.

Why is this 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.
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 being given authority to act on behalf of the property.
- Doing a due diligence on whether the patent intended to be applied for has never been granted or applied for in neither Qatar nor abroad.
- Brainstorming on where the business would operate and which geographical areas one should focus on when registering.

1. Application – Page 24
   The applicant applies to file a patent at the office of interested (depending on the country where protection is to be sought).

2. Examination – Page 30
   The formal examination process starts, with the possibility that the application can be returned after providing justification.

3. Publication – Page 31
   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.

Recommendation
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 an non disclosure agreement as to whatever invention documentation they obtain from the patent applicant.

Filing steps for the GCC Patent Office – Page 29
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 Economy and Commerce – Page 25
As mentioned, Qatar is a member of the Patent Cooperation Treaty (“PCT”) and Paris Convention. The Ministry of Economy and Commerce 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.
Patents

Application | Filing steps for the Ministry of Economy and Commerce

• **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.
Application | Filing steps for the PCT at the Ministry of Economy and Commerce

• Procedure
  – To seek protection in Qatar, the applicant should apply to file a patent at the Ministry of Economy and Commerce 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/
    - 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.
Application | Filing steps for the PCT at the Ministry of Economy and Commerce (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
Patents

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

**Procedure**

- To seek protection in Qatar, the applicant should apply to file a patent at the Ministry of Economy and Commerce 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/
    - 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 [http://www.gccpo.org/filingsys/Login.aspx](http://www.gccpo.org/filingsys/Login.aspx)
    - 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 2,000 for individuals; or SAR 4,000 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](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**
  – MEC - Once accepted, the Ministry of Economy and Commerce 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.

• **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 Economy and Commerce 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).
2. Business establishment
Business establishment

What questions will this section answer?

1. Starting a business
   - How to protect your idea?
   - How to register your business in the sector you want to do business in?

2. Business establishment
   - Which type of structure suits you best?
   - What are the business structures relevant to an SME?
   - What’s the general rule for foreign investors?
   - How to recruit?

3. Business operation in the local market
   - How to protect your idea when the company has already been established?
   - How to calculate and pay taxes?
   - How to increase the prices of goods and services?

4. Business expansion
   - How to import?
   - How to renew and/or amend your licence?
   - When are audits mandatory?

5. Business termination
   - How to establish a franchise?
   - How to merge companies?
   - How to terminate a business?
   - How to liquidate/dissolve a business?
   - How to do a Joint Venture?
   - How to acquire a company?
   - How to sell shares in a company?
## Business establishment

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).

<table>
<thead>
<tr>
<th>#</th>
<th>Question</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Which type of business structure suits you best?</td>
<td>36</td>
</tr>
<tr>
<td>2</td>
<td>What are the business structures relevant to an SME?</td>
<td>38</td>
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<td>3</td>
<td>How to register your business in the sector you want to do business in?</td>
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</tr>
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<td>4</td>
<td>What’s the general rule for foreign investors?</td>
<td>190</td>
</tr>
<tr>
<td>5</td>
<td>How to protect your idea when the company has already been established?</td>
<td>197</td>
</tr>
</tbody>
</table>
What type of business structure suits you best?

Below is a summary of the key features of an establishment and a company. Have a look to understand what is the business structure most suitable for you.

<table>
<thead>
<tr>
<th>What is an establishment?</th>
<th>What is a company?</th>
</tr>
</thead>
<tbody>
<tr>
<td>• A business establishment is defined as a location where business is conducted, goods are made or stored or processed or where services are rendered. It is fairly simple to register in Qatar.</td>
<td>• A company is a legal entity that exists separate from its directors and shareholders. The legal entity is established by a written contract between its partners referred to as the memorandum of incorporation.</td>
</tr>
<tr>
<td>• An establishment can only be registered by Qatari or GCC nationals resident in Qatar.</td>
<td>• 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 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.</td>
</tr>
<tr>
<td>• Registering an establishment offers no protection for owners for personal liability for business debts. So if your establishment incurs any debts that it cannot pay, your creditors will be able to pursue you personally and claim their debts against your personal property. 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.</td>
<td>• Which are the types of companies deemed valid in Qatar? <a href="#">Click here</a> to be directed to page 37.</td>
</tr>
</tbody>
</table>
Which are the types of companies in Qatar?

Accepted types of companies allowed to operate in Qatar include:

- Public Shareholding Company
- Private Shareholding Company
- Limited Partnership Company
- Limited Liability Company
- Holding Company
- Joint Liability Company
- Particular Partnership Company
- Limited by Shares

In all matters involving written legal contracts, the language used must be Arabic and the Arabic version of a contract will always take precedence over the English translation.

Any company which has not taken any of these eight forms shall be deemed invalid.

Click here to be directed to page 38 and see which are the most relevant types of business structure for an SME.
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)
  - Page 39
- Sole Establishments
  - Page 44
- Partnership Companies
  - Page 46
What is it?

- **Definition**: Partner’s liability is limited to the extent of the shareholders.

- **What are the Law provisions?** Click here to be directed to page 40.

- **Minimum Share capital requirement**: No minimum share capital requirement. The partner decides in the Memorandum of Incorporation.

- **Minimum ownership %:**
  - for Qatari nationals 51%, unless exemption granted by the Minister of Economy and Commerce (MEC). Click here to be directed to the relevant rules and procedures for foreign investors at page 190.
  - For GCC nationals 49%, however for certain sectors the % can reach 100%. Please inquire with the MEC to obtain the latest list of sectors.

- **Number of Partners**: Minimum 1 partner and maximum 50.

- **Why an LLC?** Click here to be directed to the advantages and disadvantages of a LLC at page 43.
Establishing your business | LLC

What are the Law provisions?

**Relevant Law:** Commercial Companies Law No 11 of 2015 – Chapter Seven on Limited Liability Company. General provisions from the Commercial Companies Law:

- **Qatari national**
  - Any company registered in Qatar will be of Qatari nationality and its headquarters must be in Qatar.

- **Articles of association**
  - 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.

- **Partner liability**
  - Each partner 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.

- **Profit & loss**
  - The Company’s memorandum may not include any provision that deprives a partner from his right to profits or absolves him from losses, otherwise it shall be void. Notwithstanding the foregoing, a provision may so absolve a partner from loss where such partner has only contributed his services.

- **Imaginary profits**
  - Fictitious profits shall not be distributed among partners, or otherwise the company’s creditors may claim from every partner reimbursement of the amounts he receives even if he acts in good faith. The partner shall not reimburse the real profits he receives in a given year even if the company incurs losses in the next year(s).
What are the specific provisions?

<table>
<thead>
<tr>
<th>Company Establishment</th>
<th>Company Management</th>
<th>Annual General Meeting</th>
</tr>
</thead>
<tbody>
<tr>
<td>• The company should be established under a contract signed by all partners, referred to as Memorandum of Incorporation.</td>
<td>• The managers have the full authority to manage the company unless otherwise states in the contract.</td>
<td>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:</td>
</tr>
<tr>
<td>• 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.</td>
<td>• Without the stated consent of the General Assembly the managers are not allowed to undertake the management in other competing companies or for themselves.</td>
<td>• Discuss and approve the statement of financial position and profit and loss accounts and distribution of profits (dividends).</td>
</tr>
<tr>
<td>• For material shares, the company contract should mention this along with its value and price agreed by the other partners.</td>
<td>• If the number of partners exceed 20, the company contract should appoint a monitoring council 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.</td>
<td>• Discuss the report of the directors for the Company’s activities and financial position during the year and the auditor’s report.</td>
</tr>
<tr>
<td>• 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).</td>
<td></td>
<td>• Appointment of managers, directors, account controllers, auditors and determine their wages.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Other matters falling within their responsibilities/the partners agreement.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Any decision that requires at least ½ of the voting rights.</td>
</tr>
</tbody>
</table>
Establishing your business | LLC

What are the specific provisions?

<table>
<thead>
<tr>
<th>General Provisions</th>
<th>Partner’s Register</th>
<th>Losses and Reserves</th>
</tr>
</thead>
<tbody>
<tr>
<td>Articles of association and any changes to it should be in Arabic.</td>
<td>The company will keep a special register, at its head office for the partners, to include the following:</td>
<td></td>
</tr>
<tr>
<td>If the company is under liquidation this should be explicit in any papers issued.</td>
<td>Names of the partners, their places of residence, nationalities and professions.</td>
<td>If the loss of an LLC exceed 50% of the share capital, the management has to call for a partners’ meeting and the partner's should resolve to either dissolve the Company or increase its share capital.</td>
</tr>
<tr>
<td>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.</td>
<td>Number and value of shares owned by each partner.</td>
<td>If managers fail to call for a partners 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.</td>
</tr>
<tr>
<td>It is not entitled to issue shares or transferable bonds.</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td>Total number of shares owned by the partners after the assignment.</td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td>The company managers are collectively responsible for the register and its accuracy.</td>
<td>This reserve can be used to cover the losses of the company or to increase its capital through a General Assembly meeting of partners.</td>
</tr>
</tbody>
</table>
Why an LLC? Why not an LLC?

Advantages

• Provides for Limited Liability, which means that the shareholders in this company can only lose the amount invested in the company.
• Partners can divide profits in a way that is not proportional to their investment in the company.
• This is the most common structure used for SMEs in Qatar.

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.
What is it?

• **Definition:** A business establishment is defined as a location where business is conducted, goods are made or stored or processed or where services are rendered.

• **What are the Law provisions?** Commercial Code. Registering an establishment offers no protection for owners for personal liability for business debts.

• **Registration:** An establishment can only be registered by Qatari or GCC nationals resident in Qatar.

• **Why a sole establishment?** [Click here](#) to be directed to page 45.
Why a sole establishment? Why not?

**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.
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**

It comprises two or more partners who are jointly responsible for the liabilities of the company. All joint partners must be Qatari national citizens. Each partner possesses the power to conduct commercial business under the name of the company. However, no partner is allowed to practice on his/her own or another’s account without first getting approval from the other company partner or partners.

**Limited Partnership Company**

Limited partners are only liable on debts incurred by the company to the extent of their registered investment. They have no management authority.

Limited Partnership Company – Page 54

Joint Liability Company – Page 47
Joint Liability Company | What is it?

- **Definition:** It means the company consists of two or more natural 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 48.

- **Minimum share capital requirement:** No minimum share capital requirement. The partners decide in the Memorandum of Association.

- **Minimum ownership %:**
  - for Qatari nationals 51%, unless exemption granted by the Minister of Economy and Commerce (MEC). Click here to be directed to the relevant rules and procedures for foreign investors at page 190.
  - For GCC nationals 49%, however for certain sectors the % can reach 100%. Please inquire with the MEC to obtain the latest list of sectors.

- **Number of Partners:** Minimum 2 partners.

- **Why a Joint Liability Company?** Click here to be directed to page 53.
Joint Liability Company | What are the Law provisions?

**Relevant Law:** Commercial Companies Law No 11 of 2015 – Chapter Two on Joint Liability Company. General provisions from the Commercial Companies Law:

- **Qatari national**
  Any company registered in Qatar will be of Qatari nationality and its headquarters must be in Qatar.

- **Articles of association**
  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.

- **Partner liability**
  Each partner 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.

- **Profit & loss**
  The Company’s memorandum may not include any provision that deprives a partner from his right to profits or absolves him from losses, otherwise it shall be void. Notwithstanding the foregoing, a provision may so absolve a partner from loss where such partner has only contributed his services.

- **Imaginary profits**
  Fictitious profits shall not be distributed among partners, or otherwise the company’s creditors may claim from every partner reimbursement of the amounts he receives even if he acts in good faith. The partner shall not reimburse the real profits he receives in a given year even if the company incurs losses in the next year(s).
<table>
<thead>
<tr>
<th>Partners related requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>• 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.</td>
</tr>
<tr>
<td>• 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, limited partnership company, partnership limited by shares, limited liability company or private shareholding company.</td>
</tr>
<tr>
<td>• 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.</td>
</tr>
<tr>
<td>• 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.</td>
</tr>
<tr>
<td>• If any partner withdraws from the Company, he shall not be responsible for the liabilities arise after the declaration of his withdrawal.</td>
</tr>
<tr>
<td>• 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.</td>
</tr>
</tbody>
</table>
Establishing your business | Partnership

Joint Liability Company | What are the specific provisions?

**Shares related requirements**

- The shares of the partners in the partnership company cannot be negotiable securities.
- Shares in a Joint Liability Company may not be transferred except with the consent of all partners and compliance with all of the terms set out in the Company’s Articles of Association, in which case the Articles of Association is to be amended and the transfer published in accordance with the provisions of Article (25) of the Law. Any agreement purporting to permit an unconditional transfer of shares shall be void. However a partner shall be entitled to transfer the rights related to his share in the company to others. Such agreement shall not be of any effect except as between its two parties.
- 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.
- 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 entered into the company accounts.
- 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.
### Creditors related requirements

- 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.
- All partners of the company are jointly liable to the creditors of the company.
- 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.
- A judgment given against the company shall be construed as binding against a partner.
- 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.
- 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.

### Decision-making related requirements

- The Company’s Articles of Association and any amendment thereto shall be registered with the Register of the Commercial Registry.
- 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.
- 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.
- Nevertheless, third parties are entitled to rely upon the existence of the Company even if registration and publication procedures have not been completed.
Establishing your business | Partnership

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.
Establishing your business | Partnership

Why a Joint Liability Company? Why not?

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.
Limited Partnership Company | What is it?

- **Definition:** It means the company consists of two or more natural persons, who are jointly responsible in their properties for the liabilities of the company. It consists of two categories of partners, joint and silent partners.

- **What are the related law requirements?** Click here to be directed to page 55.

- **Minimum share capital requirement:** No minimum share capital requirement. The partners decide in the Memorandum of Association.

- **Minimum ownership %:**
  - for Qatari nationals 51%, unless exemption granted by the Minister of Economy and Commerce (MEC). Click here to be directed to the relevant rules and procedures for foreign investors at page 190.
  - For GCC nationals 49%, however for certain sectors the % can reach 100%. Please inquire with the MEC to obtain the latest list of sectors.

- **Number of Partners:** Minimum 2 partners.

- **Why a Limited Partnership Company?** Click here to be directed to page 57.
Limited Partnership Company | What are the Law provisions?

**Relevant Law:** Commercial Companies Law No 11 of 2015 – Chapter Three on Limited Partnership Company.

General provisions from the Commercial Companies Law:

- **Qatari national**
  - Any company registered in Qatar will be of Qatari nationality and its headquarters must be in Qatar.

- **Articles of association**
  - 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.

- **Partner liability**
  - Each partner 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.

- **Profit & loss**
  - The Company’s memorandum may not include any provision that deprives a partner from his right to profits or absolves him from losses, otherwise it shall be void. Notwithstanding the foregoing, a provision may so absolve a partner from loss where such partner has only contributed his services.

- **Imaginary profits**
  - Fictitious profits shall not be distributed among partners, or otherwise the company’s creditors may claim from every partner reimbursement of the amounts he receives even if he acts in good faith. The partner shall not reimburse the real profits he receives in a given year even if the company incurs losses in the next year(s).
Establishing your business | Partnership

Limited Partnership Company | What are the specific provisions?

Specific requirements

- With the exception of the provisions detailed below, the limited partnership company shall be subject to the rules prescribed for the joint liability company (Click here to be directed to the relevant section).
- Limited partnership 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 natural 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 limited partnership 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

• 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

• Joint partners will all be personally liable for the debts of the company in the same way that individual owners of establishments are liable.
• The liability of the joint partners will extend to all their assets and not only to their contribution to the company.
Establishing your business

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

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.

- **Education** (private schools and nurseries) – Page 59
- **Food and beverage** (restaurants and catering activities) – Page 102
- **Healthcare** (hospitals, medical and dental practices activities, and pharmacies) – Page 84
- **Tourism** (Hotels*, hotel apartments, tour operators, and travel agencies) – Page 118
- **Technology** (computer programming and information services activities) – Page 141
- **Manufacturing** – Page 154

Sectors other than those listed above (General procedure) – Page 178

(*): 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.
Establishing your business | Education

How to establish your business in the education sector?

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

- Reserve the trade name at the Ministry of Economy & Commerce (MEC) [Pg. 61]
- Which type of education structure? [Pg. 63]
  - Obtain pre-approval from the School Licensing Department (SLD) at Ministry of Education (MoE) [Pg. 63]
  - Which business structure will you adopt? [Pg. 65]
    - Draft the MoI (or AoA for partnerships) and obtain its authentication by the MoJ [Pg. 65]
  - Obtain pre-approval from the Family Development Department at MADLSA [Pg. 64]
    - SOLE ESTABLISHMENT
- Complete the Commercial Registration (CR) application with the MEC [Pg. 66]
- Complete the Tax Registration & obtain the Tax Card [Pg. 67]
- Identify the business' premises [Pg. 68]
- Register the lease contract at the Ministry of Municipality & Environment (MME) [Pg. 69]
- Obtain clearance from other ministries [Pg. 70]
- Obtain a Trade Licence from the MEC [Pg. 71]
Establishing your business | Education

How to establish your business in the education sector?

Which type of education structure?

PRIVATE SCHOOL
- Submit the final application to the SLD at MoE
- Obtain licence from SLD at MoE

SOLE ESTABLISHMENT
- Open a bank account with a bank operating in the State

NURSERY
- Submit the final application to Family Development Department at MADLSA
- Obtain licence from MADLSA

PRIVATE SCHOOL
- Submit the final application to the SLD at MoE
- Obtain licence from SLD at MoE

Which business structure will you adopt?

End

Fill in the Registration Form at MoI to obtain the computer card

CREATE A COMPANY SEAL

Obtain a Trade Licence from the MEC

Obtain licence from SLD at MoE

Obtain licence from MADLSA

PRIVATE SCHOOL
- Submit the final application to the SLD at MoE
- Obtain licence from SLD at MoE

SOLE ESTABLISHMENT
- Open a bank account with a bank operating in the State

Which business structure will you adopt?

COMPANY (LLC or PARTNERSHIP)
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 Licences Department of the Ministry of Economy and Commerce (MEC). The name for the new business must be unique and not already registered as a trade mark at the MEC. The name should not contain the name of a country and must contain an indication of the type of activity (e.g. “Trading Co.”, “Cement Co.” etc).
  – To confirm that the name of the new business is unique, you have to apply online or physically visit the Registration and Commercial Licences Department of the MEC 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 + an additional fee of QAR 1,000 for a foreign language name. There are no fees for the reservation of a name for a 3 day period.

• **Processing time**: The name is provided on the spot, post which the applicant is given 3 days to complete the remaining paperwork.
Private school | Pre-approval to open a private school

Why is this required?
This is necessary to present the School Licensing Department 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/ER/Arabic/pages/contact-us.aspx) during the months of November and December of each academic year, attaching the following documents:
    - The CVs of the owners of the school;
    - Copy of the QID/passport of the owner;
    - School organizational plan;
    - Action plan of the school;
    - Education plan;
    - Premises plan and the location of the school (can be submitted later if not available at the time of application submission);
    - Template of the signature of the owner;
    - Memo from the embassy of the relevant country in Qatar, if the school is associated with a particular nationality;
    - An official letter mentioning the financial capacity of the owner and the shareholders;
    - Copy of the Commercial Registration of the company (if the company is to be newly established and there is no Commercial Registration yet, the trade name reservation must be submitted);
    - Copy of the title deed of the land or the building;
    - Copy of the lease agreement of the school;
Private school | Pre-approval to open a private school (cont’d)

– If notified by the School Licensing Department (SLD), applicant must submit any missing information.
– Once the SLD 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 SLD.
– 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 SLD addressed to the Commercial Registry Department of the MEC in order to register the company.
– Click here to be directed to the provisions from the Law on Regularizing Private Schools at page 79.

• **Fees:** n.a.
• **Processing time:** 1 month.
Establishing your business | Education

Nursery | Pre-approval to open a nursery

Why is this required?
This is necessary to present the Family Development Department of the Ministry of Administrative Development, Labor and Social Affairs with evidence that the applicant has suitable experience and resources to establish a nursery in Qatar.

• **Procedure**
  - Submit an application form to the Nursery and Inspection Section of the Family Development Department at the Ministry of Administrative Development, Labor and Social Affairs in person, attaching the following documents:
    - Copy of the QID/passport of the applicant and project owner/shareholders;
    - Copy of the educational qualifications of the applicant and project owner/shareholders;
    - Copy of the QID of the proposed manager of the nursery (must be a female);
    - A certificate of good conduct from the MOI in respect of the proposed manager and the project owner (if a natural person);
    - Copy of the educational qualifications of the proposed manager;
    - The vision and mission of the nursery;
    - The programs and activities that the nursery will provide;
    - The proposed curriculum that will be provided;
    - CV(s) of the nursery director(s).
  - [Click here](#) to be directed to the provisions from the Law on regulating nurseries at page 82.

• **Fees:** n.a.
• **Processing time:** 1 month.
Memorandum of incorporation

Why is this required?
The memorandum of incorporation is the constitutional document of a company and sets out the obligations of the managers and shareholders' of the company toward the company and third parties.

• Procedure
  – Draft the Memorandum of Incorporation (MoI) of the LLC or the Articles of Association (AoA) of the partnership.
  – The project owner prints the MoI/AoA on Ministry Letterhead, stamps and signs it by the MEC.
  – The project owner obtains authentication of the MoI/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 24 per partner for authentication (the fees for the MEC stamp and signature are paid at the time of issuance of the Commercial Registration) + QAR 5 each additional copy.

• Processing time: 1 day.
Commercial registration

Why is this required?
The Commercial Registration is the identification document 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.

• **Procedure**
  - The project owner fills the commercial registration application on the website of the Ministry of Economy and Commerce (“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 (not in case of a sole establishment).
  
  - 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:** The registration fees will include QAR 560 for the Chamber of Commerce Membership which will increase if the paid-up capital of the company is greater than QAR 2 million (click here [http://Qatarchamber.com/1426](http://Qatarchamber.com/1426) for specific Membership fees), QAR 1,500 for the Companies Control Department (MEC) stamp, QAR 1,000 for the registration of a company with an English name and additional fees for each activity/additional branch of the company. This could go up to QAR 20,000 or more depending on how many activities.

• **Processing time:** 1 day.
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 tax department 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 tax department of the Ministry of Finance. It is now issued automatically with a company’s commercial registration by the Ministry of Economy and Commerce and holds the same number as the company’s commercial registration.

- **Fees:** n.a.
- **Processing time:** 1 day.
Company premises

Why is this required?

It is important for a company to have a premises from which it carries out its business.

- **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 centre in which case there is no minimum size.

- **Fees**: According to area and rent value.
- **Processing time**: 1 day.
Establishing your business | Education

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 landlord registers the lease contract at the Ministry of Municipality and Environment (Registration of Lease Contracts Office) with the following documents:
    - Fill in Lease Contract Registration Form and Declaration;
    - Original contract + two copies of the same;
    - Copy of title deed and plan or copy of building completion certificate;
    - Copy of Property Owner’s and Applicants IDs;
    - Copy of Tenant’s ID;
    - Copy of QatarServ receipt for the leased premises;
    - Copy of Landlord’s ID if different from Owner;
    - Copy of trade licence, establishment entry and commercial registration if the tenant or landlord is a company.

- **Fees**: to be paid by the landlord.
- **Processing time**: 1 day.
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/nursery 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 Economy and Commerce (MEC);
    - Certificate from the Ministry of Health;
    - Trade Licence from MEC (please refer to the next step).

- **Fees:** n.a.
- **Processing time:** One week should be allowed for each approval.
Establishing your business | Education

Trade licence

Why is this required?
This is a licence issued by the Ministry of Economy and Commerce 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 Economy and Commerce (Registration and Commercial Licences Department) with the following documents:
    - Building completion certificate;
    - Copy of the Deed of Ownership;
    - 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**: The fees would depend on the activities of the establishment/company but are a maximum of QAR 10,220.
- **Processing time**: 1 day*.

(*): The application can be cancelled if the location provided is incorrect.
Establishing your business | Education

Private school | Final application submission

Why is this required?
An application to obtain the final decision of the School Licensing Department with regards to the establishment of a school.

- **Procedure**
  - Applicant submits final licence application with all obtained clearances and documents.
  - Applicant is informed of SLD’s final decision.

- **Fees:** n.a.
- **Processing time:** 1 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.
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.
Establishing your business | Education

Nursery | Final application submission

Why is this required?
An application to obtain the final decision of the Family Development Department with regards to the establishment of a nursery.

- **Procedure**
  - Applicant submits final licence application with all obtained clearances and documents.
  - Applicant is informed of the Nurseries and Inspections Section of the Family Development Department at the Ministry of Administrative Development, Labor and Social Affairs final decision.

- **Fees:** n.a.
- **Processing time:** 1 day.
Establishing your business | Education

Nursery | Licence awarding

Why is this required?
The award of a licence to operate a nursery in Qatar.

- **Procedure**
  - The Nurseries and Inspections Section of the Family Development Department at the Ministry of Administrative Development, Labor and Social Affairs 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:** 1 week.
Company stamp

Why is this required?
It is important for a company to obtain a company stamp as governmental authorities require that all official documents submitted to them be stamped by the company stamp.

• **Procedure**
  – The project owner makes a company seal with the following documents to the seal-making establishment:
    - Copy of ID;
    - Copy of company’s commercial registration.

• **Fees**: QAR 150.
• **Processing time**: 2 days.
Registration of immigration or computer card

Why is this required?
Obtaining immigration or computer card is an important step in the process of incorporating a company as it registers the company with the ministry of interior in Qatar and allows it to issue work visas and sponsor employees.

- **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;
  - The Immigration Card or Computer Card registers the company at the Ministry of Interior and allows it to sponsor employees.
  - The company’s signatories for immigration purposes will be listed on the Immigration Card and there is a requirement that the Immigration 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**: 2/3 days.
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 Immigration 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 Immigration 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.
Private schools | What are the Law provisions?

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

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
</table>
| **General provisions** | • Private schools can only be established upon obtaining a licence from the Ministry of Education.  
• The provisions of this Law shall not apply to the following:  
  – Cultural centres and institutes established by foreign countries or international authorities in Qatar, in accordance with international conventions to which they are a party;  
  – Educational service centres;  
  – 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. |
| **Application requirements to get a licence** | • The age of the applicant should not be less than twenty-one years.  
• The applicant should enjoy full civil capacity.  
• The applicant should have a good reputation.  
• The applicant or person in charge of the management should not be an employee of the Ministry of Education or any affiliated agencies and should not have any direct interest with it throughout the licence validity period.  
• 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.  
• The private school’s site, building, facilities and equipment should be suitable for the requirements of its mission. |
| **Licensing** | • 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.  
• A certificate confirming payment of a bank guarantee issued by a local bank should be submitted.  
• Each private school should be assigned a unique name to be approved by the Ministry.  
• 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. |
### Private schools | What are the Law provisions?

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
</table>
| **Cancellation of licence**     | • The licence can be terminates at the licencee’s request if the following conditions are met  
• The licencee submits application for closure at least 5 months in advance;  
• The licencee settles all of the financial and administrative liabilities towards students, parents, faculty and administrative bodies.  
• The licence can be revoked if any of its conditions are not met.                                                                                      |
| **Staffing and reporting**      | • An employee of a private school should satisfy the below conditions:  
• He/she should not be less than 18 years of age;  
• He/she should meet the qualifications and conditions for the job;  
• He/she should have a good reputation;  
• A judicial judgement should not have been issued against him/her for a crime involving moral turpitude or dishonesty;  
• He/she should not have been dismissed from service through a final judgement or disciplinary action less than one year ago;  
• He/she is proven mentally fit.  
• 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.  
• No changes to the curriculum or educational plan should be made without the written approval of the Ministry.  
• Grants or donations cannot be received from any entity without the approval of the Ministry.  
• A list of all school fees and charges to be collected from students must be submitted for approval before being applied.  
• A database of students, faculty and administrative be maintained alongwith records of financial and administrative matters.  
• Private schools should be open during summer vacations to practice licensed activities.  
• A copy of the school budget and final accounts approved should be submitted annually.                                                                 |
| **Penalties**                   | • The licence or any of the employees in the private school can be investigated following complains of violation.  
• If the private school violate any conditions of this Law, the following actions can be taken:                                                   |
### Penalties (cont’d)

- The school may be deprived of some or all of the material or in-kind benefits granted by the State;
- The bank guarantee may be fully or party discounted;
- 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;
- The licence may be revoked.

- A penalty of an amount not exceeding QAR 100,000 or an imprisonment term not exceeding 2 years may be applied if
  - A school is established without obtaining a licence as per provisions of this Law;
  - Any of the provisions regarding the curriculum as per the Law are violated.
- A fine not exceeding QAR 100,000 may be applied if
  - False data is submitted regarding the school or any employee;
  - Incorrect data is displayed on the façade of the school headquarters or in any correspondence or publication;
  - Any of the staffing and reporting provisions are not met.
Establishing your business | Education

Nurseries | What are the Law provisions?

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

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
</table>
| **General provisions**      | • Nurseries shall be responsible for the health, safety and comfort of enrolled children.  
• 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 MADLSA.  
• Every nursery shall have a unique name that is acceptable to the Administration. |
## Establishing your business | Education

### Nurseries | What are the Law provisions?

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
</table>
| **Staffing and reporting** | • A nursery should be managed by a female manager who is accountable to the Administration for its operation  
• Only females can work in nurseries though visiting physician and persons not directly involved in supervising children can be males.  
• An employee of a nursery should satisfy the below conditions:  
  – Be free of contagious or epidemic diseases and medically fit;  
  – Not have been dismissed from previous employment for disciplinary reasons;  
  – Be of good conduct and reputation;  
  – Not have been finally sentenced for a crime involving moral turpitude or dishonesty;  
  – Hold an appropriate qualification for the relevant job.  
• A nursery should maintain the necessary records and files to run its business from technical, administrative and financial aspects. |

| Penalties | 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  
• 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  
  – Not obtaining licence as per provisions of this Law;  
  – Knowingly providing statutory document or record containing false information;  
  – Using a nursery for purposes other than those it is licensed for;  
  – Violating any provisions regarding assignment of licence. |
Establishing your business | Healthcare

How to establish your business in the healthcare sector?

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

1. **Start**
   - Reserve the trade name at the Ministry of Economy & Commerce (MEC)  
     - Pg. 85

2. **SOLE ESTABLISHMENT**
   - Submit a Letter of Intent to the Ministry of Public Health (MOPH)  
     - Pg. 86

3. **Which business structure will you adopt?**
   - Complete the QCON application and await the CAPEX Committee’s verdict  
     - Pg. 87

4. **Which business structure will you adopt?**
   - Submit the application to the MOPH to obtain a preliminary approval  
     - Pg. 88

5. **SOLE ESTABLISHMENT**
   - Draft the MoI (or AoA for partnerships) and obtain its authentication by the MoJ  
     - Pg. 89

6. **RESERVE TRADE NAME**
   - Reserve the trade name at the Ministry of Economy & Commerce (MEC)  
     - Pg. 95

7. **commercial registration**
   - Obtain an Healthcare Facility Licence from the MOPH Licensing Department  
     - Pg. 94

8. **END**
   - Submit a Letter of Intent to the Ministry of Public Health (MOPH)  
     - Pg. 86

9. **Commercial Registration**
   - Ensure the landlord registers the lease contract at the Ministry of Municipality & Environment (MME)  
     - Pg. 93

10. **END**
    - Identify the business’ premises  
      - Pg. 92

11. **Commercial Registration**
    - Complete the Tax Registration & obtain the Tax Card  
      - Pg. 91

12. **END**
    - Complete the QCON application and await the CAPEX Committee’s verdict  
      - Pg. 87

13. **END**
    - Submit the application to the MOPH to obtain a preliminary approval  
      - Pg. 88

14. **END**
    - Draft the MoI (or AoA for partnerships) and obtain its authentication by the MoJ  
      - Pg. 89

15. **END**
    - Reserve the trade name at the Ministry of Economy & Commerce (MEC)  
      - Pg. 85

16. **END**
    - Obtain an Healthcare Facility Licence from the MOPH Licensing Department  
      - Pg. 95

17. **END**
    - Submit a Letter of Intent to the Ministry of Public Health (MOPH)  
      - Pg. 86

18. **END**
    - Complete the QCON application and await the CAPEX Committee’s verdict  
      - Pg. 87

19. **END**
    - Submit the application to the MOPH to obtain a preliminary approval  
      - Pg. 88

20. **END**
    - Draft the MoI (or AoA for partnerships) and obtain its authentication by the MoJ  
      - Pg. 89

21. **END**
    - Reserve the trade name at the Ministry of Economy & Commerce (MEC)  
      - Pg. 85

22. **END**
    - Obtain an Healthcare Facility Licence from the MOPH Licensing Department  
      - Pg. 95

23. **END**
    - Submit a Letter of Intent to the Ministry of Public Health (MOPH)  
      - Pg. 86

24. **END**
    - Complete the QCON application and await the CAPEX Committee’s verdict  
      - Pg. 87

25. **END**
    - Submit the application to the MOPH to obtain a preliminary approval  
      - Pg. 88

26. **END**
    - Draft the MoI (or AoA for partnerships) and obtain its authentication by the MoJ  
      - Pg. 89

27. **END**
    - Reserve the trade name at the Ministry of Economy & Commerce (MEC)  
      - Pg. 85

28. **END**
    - Obtain an Healthcare Facility Licence from the MOPH Licensing Department  
      - Pg. 95

29. **END**
    - Submit a Letter of Intent to the Ministry of Public Health (MOPH)  
      - Pg. 86

30. **END**
    - Complete the QCON application and await the CAPEX Committee’s verdict  
      - Pg. 87

31. **END**
    - Submit the application to the MOPH to obtain a preliminary approval  
      - Pg. 88

32. **END**
    - Draft the MoI (or AoA for partnerships) and obtain its authentication by the MoJ  
      - Pg. 89

33. **END**
    - Reserve the trade name at the Ministry of Economy & Commerce (MEC)  
      - Pg. 85

34. **END**
    - Obtain an Healthcare Facility Licence from the MOPH Licensing Department  
      - Pg. 95

35. **END**
    - Submit a Letter of Intent to the Ministry of Public Health (MOPH)  
      - Pg. 86

36. **END**
    - Complete the QCON application and await the CAPEX Committee’s verdict  
      - Pg. 87

37. **END**
    - Submit the application to the MOPH to obtain a preliminary approval  
      - Pg. 88

38. **END**
    - Draft the MoI (or AoA for partnerships) and obtain its authentication by the MoJ  
      - Pg. 89

39. **END**
    - Reserve the trade name at the Ministry of Economy & Commerce (MEC)  
      - Pg. 85

40. **END**
    - Obtain an Healthcare Facility Licence from the MOPH Licensing Department  
      - Pg. 95

41. **END**
    - Submit a Letter of Intent to the Ministry of Public Health (MOPH)  
      - Pg. 86

42. **END**
    - Complete the QCON application and await the CAPEX Committee’s verdict  
      - Pg. 87

43. **END**
    - Submit the application to the MOPH to obtain a preliminary approval  
      - Pg. 88

44. **END**
    - Draft the MoI (or AoA for partnerships) and obtain its authentication by the MoJ  
      - Pg. 89

45. **END**
    - Reserve the trade name at the Ministry of Economy & Commerce (MEC)  
      - Pg. 85

46. **END**
    - Obtain an Healthcare Facility Licence from the MOPH Licensing Department  
      - Pg. 95

47. **END**
    - Submit a Letter of Intent to the Ministry of Public Health (MOPH)  
      - Pg. 86

48. **END**
    - Complete the QCON application and await the CAPEX Committee’s verdict  
      - Pg. 87

49. **END**
    - Submit the application to the MOPH to obtain a preliminary approval  
      - Pg. 88

50. **END**
    - Draft the MoI (or AoA for partnerships) and obtain its authentication by the MoJ  
      - Pg. 89

51. **END**
    - Reserve the trade name at the Ministry of Economy & Commerce (MEC)  
      - Pg. 85
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 Licences Department of the Ministry of Economy and Commerce (MEC). The name for the new business must be unique and not already registered as a trade mark at the MEC. The name should not contain the name of a country and must contain an indication of the type of activity (e.g. “Trading Co.”, “Cement Co.” etc).
  – To confirm that the name of the new business is unique, you have to apply online or physically visit the Registration and Commercial Licences Department of the MEC 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 + an additional fee of QAR 1,000 for a foreign language name. There are no fees for the reservation of a name for a 3 day period.

• **Processing time**: The name is provided on the spot, post which the applicant is given 3 days to complete the remaining paperwork.
Letter of intent

Why is this required?
A letter issued by person(s) who wish to provide any new, or change existing, healthcare services to the Ministry of Public Health Licensing Department, notifying them of their intent to do so.

• **Procedure**
  – All persons who are proposing to provide any new, or change existing, healthcare services must submit a Letter of Intent (LOI) to the Ministry of Public Health (MOPH) Licensing Department, notifying them of their intent to do so.
  – [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.
Establishing your business | Healthcare

Initial assessment

Why is this required?
The assessment phase by the Ministry of Public Health in which they determine whether the applicant has the necessary experience and resources to set up a clinic or hospital.

• Procedure
  – On receipt of each completed LOI, the MOPH Licensing Department will conduct a preliminary assessment to confirm / change the Qatar Certificate of Need (QCON).
  – Based on the completeness of the LOI the following scenarios can occur:
    - Non-Reviewable Projects: If the project as described in the LOI is not QCON-reviewable, the applicant can proceed with his application with the MOPH Licensing Department. The MOPH Licensing Department will consider the application and, if appropriate, issue a preliminary approval (with a six-month renewable term) and the applicant proceeds to the next step.
    - QCON-Reviewable Projects: If the project as described in the LOI is deemed by the QCON program staff to be QCON-reviewable, the QCON program staff will inform the applicant that a QCON is required and the applicant must submit all required documentation to QCON. The next batching cycle in which a CON for the type of proposed project will be accepted will also be notified.
  – On receipt of a completed QCON Application, the QCON program staff review the application and issue a recommendation to the CAPEX Committee as to whether or not the QCON should be issued. The CAPEX Committee reviews the application and the QCON program staff recommendation, and issues or denies the QCON.
• Fees: n.a.
• Processing time: It depends on the type of application.

(*): The Applicant may appeal the CAPEX Committee’s denial to the Minister of Public Health. This appellate procedure ensures having an Appeal reviewed by an independent body, which has not been directly involved in the QCON- CAPEX Committee process.
Preliminary approval

Why is this required?
The preliminary approval to establish a clinic or hospital.

- **Procedure**
  - Once the QCON has been issued, the applicant may proceed with his application with the MOPH Licensing Department for a licence. The MOPH Licensing Department will consider the application and, if appropriate, issue a preliminary approval (six-month renewable term).

- **Fees**: n.a.
- **Processing time**: it depends on the type of application.
Memorandum of incorporation

Why is this required?
The memorandum of incorporation is the constitutional document of a company and sets out the obligations of the managers and shareholders’ of the company toward the company and third parties.

• Procedure
  – Draft the Memorandum of Incorporation (MoI) of the LLC or the Articles of Association (AoA) of the partnership.
  – The project owner prints the MoI/AoA on Ministry Letterhead, stamps and signs it by the MEC.
  – The project owner obtains authentication of the MoI/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 24 per partner for authentication (the fees for the MEC stamp and signature are paid at the time of issuance of the Commercial Registration) + QAR 5 each additional copy.

• Processing time: 1 day.
Commercial registration

Why is this required?
The Commercial Registration is the identification document 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.

- **Procedure**
  - The project owner fills the commercial registration application on the website of the Ministry of Economy and Commerce (“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 (not in case of a sole establishment).
  - 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**: The registration fees will include QAR 560 for the Chamber of Commerce Membership which will increase if the paid-up capital of the company is greater than QAR 2 million (click here http://Qatarchamber.com/1426 for specific Membership fees), QAR 1,500 for the Companies Control Department (MEC) stamp, QAR 1,000 for the registration of a company with an English name and additional fees for each activity/additional branch of the company. This could go up to QAR 20,000 or more depending on how many activities.

- **Processing time**: 1 day.
Why is this required?
The tax card allows the auditors of the company to open a company file at the tax department 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 tax department of the Ministry of Finance. It is now issued automatically with a company’s commercial registration by the Ministry of Economy and Commerce and holds the same number as the company’s commercial registration.

• **Fees:** n.a.
• **Processing time:** 1 day.
Company premises

Why is this required?
It is important for a company to have a premises from which it carries out its business.

• 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 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 landlord registers the lease contract at the Ministry of Municipality and Environment (Registration of Lease Contracts Office) with the following documents:
    ❏ Fill in Lease Contract Registration Form and Declaration;
    ❏ Original contract + two copies of the same;
    ❏ Copy of title deed and plan or copy of building completion certificate;
    ❏ Copy of Property Owner’s and Applicants IDs;
    ❏ Copy of Tenant’s ID;
    ❏ Copy of QatarServ receipt for the leased premises;
    ❏ Copy of Landlord’s ID if different from Owner;
    ❏ Copy of trade licence, establishment entry and commercial registration if the tenant or landlord is a company.

• Fees: to be paid by the landlord.
• Processing time: 1 day.
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 and Environment 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 and Environment 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.
Healthcare facility licence

Why is this required?
Obtaining the final approval and a licence from the MOPH is very important for a clinic or hospital as it gives the clinic or hospital the legal permission to operate in Qatar.

• **Procedure**
  – The applicant returns to the MOPH Licensing Department for final approval and issuance of an MOPH Healthcare Facility Licence.

• **Fees:** n.a.
• **Processing time:** it depends on the type of application.
Establishing your business | Healthcare

Trade licence

Why is this required?
This is a licence issued by the Ministry of Economy and Commerce 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 Economy and Commerce (Registration and Commercial Licences Department) with the following documents:
    - Building completion certificate;
    - Copy of the Deed of Ownership;
    - 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**: The fees would depend on the activities of the establishment/company but are a maximum of QAR 10,220.
• **Processing time**: 1 day*.

(*): The application can be cancelled if the location provided is incorrect.
Why is this required?
It is important for a company to obtain a company stamp as governmental authorities require that all official documents submitted to them be stamped by the company stamp.

• **Procedure**
  – The project owner makes a company seal with the following documents to the seal-making establishment:
    - Copy of ID;
    - Copy of company’s commercial registration.

• **Fees**: QAR 150.
• **Processing time**: 2 days.
Establishing your business | Healthcare

Registration of immigration or computer card

Why is this required?
Obtaining immigration or computer card is an important step in the process of incorporating a company as it registers the company with the ministry of interior in Qatar and allows it to issue work visas and sponsor employees.

• 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;
  – The Immigration Card or Computer Card registers the company at the Ministry of Interior and allows it to sponsor employees.
  – The company’s signatories for immigration purposes will be listed on the Immigration Card and there is a requirement that the Immigration Card contains at least on 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: 2/3 days.
Establishing 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 Immigration 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 Immigration 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.
What are the Law provisions?

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

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
</table>
| **General provisions** | • The construction or management of any healthcare facility is not allowed unless a licence is obtained from the concerned authority in the Ministry.  
• 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.  
• 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.  
• 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. |
| **Licencing**       | • The licence is valid for one year and is renewable upon request subject to approval from the concerned authority.  
• All necessary documents required to obtain the first time are required at the time of renewal and the fee is QAR 2,000.  
• The licence is personal to the licensee and cannot be assigned or transferred without the approval of the concerned authority.  
• The licence, forms of subscriptions and fees should be kept at the head office of the establishment and it should be submitted to the concerned authority whenever demanded. |
| **Cancelation of licence** | The licence to establish a healthcare facility will be cancelled in the following cases:  
• If the licensee requests its cancellation  
• Transfer of the establishment from one place to another or if it is reconstructed.  
• Terminating the business in the establishment for a period exceeding six months.  
• Managing the establishment for any purpose other than that for which the licence was granted. |
What are the Law provisions?

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
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<tbody>
<tr>
<td><strong>Cancelation of licence (cont’ed)</strong></td>
<td>• A final verdict is issued to close or remove the establishment.</td>
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<td></td>
<td>• Expiry of the legal entity for the association, corporation or the company</td>
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<td></td>
<td>for which the licence was granted.</td>
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<tr>
<td><strong>Pharmacy</strong></td>
<td>• The healthcare facility is allowed to establish a pharmacy adjacent to its</td>
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<td></td>
<td>building.</td>
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<td></td>
<td>• It should be managed by a legal pharmacist who has obtained a licence to</td>
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<td>practice the profession of pharmacy.</td>
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<td>• The construction of the pharmacy is must if the number of beds exceeds</td>
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<td>50.</td>
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<td>• If the number of beds if less than 50 and there is no annexed private</td>
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<td>pharmacy, it should provide medicines through a public pharmacy, provided</td>
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<td>that all the prescription should carry the name of the treating physician</td>
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<td></td>
<td>and his signature.</td>
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<tr>
<td><strong>Staffing and reporting</strong></td>
<td>• There should be a minimum of 1 doctor if there are less than forty beds.</td>
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<td>For a facility with greater than 40 beds there should be a minimum of two</td>
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<td>resident doctors.</td>
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<td>• The total number of nursing staff should not be less than one fifth of</td>
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<td>the total number of beds available in the establishment.</td>
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<td>• The healthcare facility should keep a price list for treatment and stay</td>
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<td>which is approved by the ministry.</td>
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<td>• The manager of the establishment is responsible for reporting to the</td>
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<td>security authorities immediately about any accidents or deaths occurring in</td>
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<td></td>
<td>the establishment or of any suspicious diseases.</td>
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<tr>
<td><strong>Record keeping and admin</strong></td>
<td>• Every establishment is required to keep a record with numbered pages</td>
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<td>consisting of the name and surname of the patient treated along with his</td>
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<td>age, address, ate of admission in the establishment, date of discharge or</td>
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<td>visit. The company will keep a special register, at its head office for the</td>
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<td>partners, to include the following:</td>
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<td>• Each establishment should issued internal regulations with the rules</td>
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<td>governing the business progress and its financial and administrative</td>
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<td>systems. This regulation should include the name of the manager of the</td>
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<td>establishments, names of doctors, nursing authority members who supervise</td>
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<td>its management and jurisdiction of each. These regulations will not be valid</td>
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<td>until approved by the concerned authority.</td>
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</table>
Establishing your business | Food & beverage

How to establish your business in the food & beverage sector?

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

1. **Start**
   - Reserve the trade name at the Ministry of Economy & Commerce (MEC) (Pg. 103)

2. ** которой делаю бизнес в отрасли питания и напитков?**
   - Which business structure will you adopt?
     - COMPANY (LLC or PARTNERSHIP)
     - SOLE ESTABLISHMENT

3. **Старт**
   - Draft the MoI (or AoA for partnerships) and obtain its authentication by the MoJ (Pg. 104)

4. **End**
   - Complete the Commercial Registration (CR) application with the MEC (Pg. 105)

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5. **Obtain a Trade Licence from the MEC** (Pg. 110)

6. **Civil Defense inspection** (Pg. 109)

7. **Ensure the landlord registers the lease contract at the Ministry of Municipality & Environment (MME)** (Pg. 108)

8. **Identify the business’ premises** (Pg. 107)

9. **Complete the Tax Registration & obtain the Tax Card** (Pg. 106)

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10. **Create a Company Seal** (Pg. 111)

11. **Open a bank account with a bank operating in the State** (Pg. 113)

12. **Fill in the Registration Form at the Ministry of Interior (MoI) to obtain the computer card** (Pg. 112)
Establishing 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 Licences Department of the Ministry of Economy and Commerce (MEC). The name for the new business must be unique and not already registered as a trade mark at the MEC. The name should not contain the name of a country and must contain an indication of the type of activity (e.g. “Trading Co.”, “Cement Co.” etc).

  - To confirm that the name of the new business is unique, you have to apply online or physically visit the Registration and Commercial Licences Department of the MEC 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 + an additional fee of QAR 1,000 for a foreign language name. There are no fees for the reservation of a name for a 3 day period.

• **Processing time**: The name is provided on the spot, post which the applicant is given 3 days to complete the remaining paperwork.
Memorandum of incorporation

Why is this required?
The memorandum of incorporation is the constitutional document of a company and sets out the obligations of the managers and shareholders’ of the company toward the company and third parties.

• Procedure
  – Draft the Memorandum of Incorporation (MoI) of the LLC or the Articles of Association (AoA) of the partnership.
  – The project owner prints the MoI/AoA on Ministry Letterhead, stamps and signs it by the MEC.
  – The project owner obtains authentication of the MoI/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 24 per partner for authentication (the fees for the MEC stamp and signature are paid at the time of issuance of the Commercial Registration) + QAR 5 each additional copy.
• Processing time: 1 day.
Commercial registration

Why is this required?
The Commercial Registration is the identification document 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.

- **Procedure**
  - The project owner fills the commercial registration application on the website of the Ministry of Economy and Commerce (“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 (not in case of a sole establishment).
  - 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**: The registration fees will include QAR 560 for the Chamber of Commerce Membership which will increase if the paid-up capital of the company is greater than QAR 2 million (click here [http://Qatarchamber.com/1426](http://Qatarchamber.com/1426) for specific Membership fees), QAR 1,500 for the Companies Control Department (MEC) stamp, QAR 1,000 for the registration of a company with an English name and additional fees for each activity/additional branch of the company. This could go up to QAR 20,000 or more depending on how many activities.

- **Processing time**: 1 day.
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 tax department 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 tax department of the Ministry of Finance. It is now issued automatically with a company’s commercial registration by the Ministry of Economy and Commerce and holds the same number as the company’s commercial registration.

- **Fees:** n.a.
- **Processing time:** 1 day.
Why is this required?
It is important for a company to have a premises from which it carries out its business.

• **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 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 landlord registers the lease contract at the Ministry of Municipality and Environment (Registration of Lease Contracts Office) with the following documents:
    □ Fill in Lease Contract Registration Form and Declaration;
    □ Original contract + two copies of the same;
    □ Copy of title deed and plan or copy of building completion certificate;
    □ Copy of Property Owner’s and Applicants IDs;
    □ Copy of Tenant’s ID;
    □ Copy of QatarServ receipt for the leased premises;
    □ Copy of Landlord’s ID if different from Owner;
    □ Copy of trade licence, establishment entry and commercial registration if the tenant or landlord is a company.

• Fees: to be paid by the landlord.
• Processing time: 1 day.
Civil Defense 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.

- **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.
  - For certain areas sewage system and health and safety checks must also be performed by the Ministry of Municipality and Environment.
  - 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 114.

- **Fees:** n.a.
- **Processing time:** it depends on the type of amendments to be made.
Trade licence

Why is this required?
This is a licence issued by the Ministry of Economy and Commerce 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 Economy and Commerce (Registration and Commercial Licences Department) with the following documents:
    - Building completion certificate;
    - Copy of the Deed of Ownership;
    - 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: The fees would depend on the activities of the establishment/company but are a maximum of QAR 10,220.

• Processing time: 1 day*.

(*): The application can be cancelled if the location provided is incorrect.
Company stamp

Why is this required?
It is important for a company to obtain a company stamp as governmental authorities require that all official documents submitted to them be stamped by the company stamp.

- **Procedure**
  - The project owner makes a company seal with the following documents to the seal-making establishment:
    - Copy of ID;
    - Copy of company’s commercial registration.

- **Fees**: QAR 150.
- **Processing time**: 2 days.
Establishing your business | Food & beverage

Registration of immigration or computer card

Why is this required?
Obtaining immigration or computer card is an important step in the process of incorporating a company as it registers the company with the ministry of interior in Qatar and allows it to issue work visas and sponsor employees.

• 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.
  – The Immigration Card or Computer Card registers the company at the Ministry of Interior and allows it to sponsor employees.
  – The company’s signatories for immigration purposes will be listed on the Immigration Card and there is a requirement that the Immigration 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: 2/3 days.
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 Immigration 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 Immigration 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.
What are the Law provisions?

Below is a summary of the key considerations from the Law on Commercial, Industrial and Similar Shops and Peddlers.

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
</table>
| **General provisions**              | • No Shop governed by the provisions of this Law can be opened or managed without a Licence from the Competent Department  
• No additional activity can be practiced, an amendment be introduced to the licensed Shop or the location of be changed unless the Competent Department granted its relevant approval. |
| **Application requirements to get a licence** | • An application to obtain a Licence, along with necessary documents should be submitted on the prescribed form  
• The Competent Department decides on the Licence application and notifies the applicant with its decision on the same day as long as the application is complete in all respects.  
• The applicant whose application has been rejected can appeal to the Minister within 30 days after the date set for deciding on the application. |
| **Licensing**                       | • The Licence validity term is one year and may be renewed for one or more similar terms, subject to payment of due fees.  
• Renewal application should be submitted at least 30 days prior to its expiry. In case the renewal of the Licence has been delayed after the expiry of its term, a fine of QAR 500 is levied for each month of delay with a maximum of three months.  
• Interim Licences for a term less than one year may be granted for some premises in accordance with the relevant conditions and regulations and after following the procedures determined by a decision to of the Minister. |
| **Reporting requirements**          | • The Licensee should place the Licence in a visible place and produce the same to the officials of the Competent Authorities when required.  
• The Licensee should fix a board on the façade of the licensed Shop in accordance with the controls determined by the Competent Department.  
• Based on the proposal of the Competent Department, the Minister issues a decision about working hours of the Shops. Once such decision has been issued by the Minister, the concerned Shops shall close their doors and refrain from doing any business during the Friday Prayer for one and a half hours starting from the First Call for Prayer. |
What are the Law provisions?

<table>
<thead>
<tr>
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<th>Requirements</th>
</tr>
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</table>
| **Penalties** | • A penalty of imprisonment for a term not to exceed 1 year and a fine of no more QAR 50,000, or one of these penalties, shall be imposed on every person who violates the provisions of undertaking only licensed activities.  
• A fine of no more than QAR 10,000 shall be imposed on every person who violates other licensing provisions of this Law.  
• In addition to the judgment imposing the penalties described above, the court may enter a judgment to close the Shop for a period which shall not exceed one year or revoke the Licence. The judgment shall be published in two daily newspapers at the expense of the condemned person. |
What are the Law provisions?

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

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
</table>
| **General provisions** | • The Ministry of Public Health monitors the imported food after its arrival at the customs departments and its duration until it is released and inspected. The Ministry also monitors the food exported abroad.  
• No one is permitted to import any food material for the purpose of sale or trading in Qatar unless their name is recorded in the importers register at the Ministry of Economy and Commerce according to the Law.  
• Any person who imports any food for the purpose of sale or circulation in Qatar, is obliged to notify the Ministry of Public Health well in advance prior to the arrival of such food.  
• Any person who trades in, or circulates food preserved by any method such as freezing, cooling, or vacuum packaging, should obtain a licence from the Ministry of Municipality and Environment. |
| **Reporting requirements** | • Food importers are obliged to notify the competent departments in each of the Ministry of Economy and Commerce, Ministry of Public Health and Ministry of Municipality and Environment, of the food imported on their accounts within a period of not more than 7 days of the date of release. Such notification should include a description of the food type, its source, quantity, packaging, weight, specifications and the prices within which it is imported.  
• Any person who trades with food or its circulation should keep regular records in which all types of food in their possession, quantity, packaging, weight, source, date of possession, amount sold, and the date of sale are recorded along with the name of the buyer.  
• Packaged food should be circulated only if data prescribed as per this Law is firmly fixed upon the information label of each package or unit for sale, in compressed font from inside out  
• This data should be recorded on cans/boxes, covers, packages or units of sale, along with a translation in one foreign language or more, provided that all data is written in clear, non-erasable writing. The data written in Arabic should be of larger and clearer font. For food imported from non-Arab countries, the data should be written in the associated foreign language along with a clear Arabic translation. |
## What are the Law provisions?

<table>
<thead>
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<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sample taking</strong></td>
<td>• Officers of the Ministries shall also have the right to demand and check all books and documents related to food and to examine, take samples, inspect and ensure that the food complies with the Law provisions.</td>
</tr>
<tr>
<td></td>
<td>• Samples will be taken at least three at a time and be identical, and each sample shall be placed in a safe upon which a tag shall be attached</td>
</tr>
<tr>
<td></td>
<td>• Sample analysis is carried out in government analytical laboratories</td>
</tr>
<tr>
<td><strong>Penalties</strong></td>
<td>• A penalty of imprisonment of not less than six months and not more than one year, or a fine of not less than QAR 7000 and not more than QAR 15000, or both, shall be imposed on any person who knowingly engages in one or more acts of human food circulation when it is rotten, damaged or otherwise unsuitable for human consumption.</td>
</tr>
<tr>
<td></td>
<td>• This amount can be doubled upon committing the offence for the second time.</td>
</tr>
<tr>
<td></td>
<td>• Imprisonment for a period of not more than one year or a fine of not more than QAR 15000, or both, shall be imposed on any person who violates the licensing and reporting provisions.</td>
</tr>
<tr>
<td></td>
<td>• Imprisonment for a period of not less than two weeks and not more than two months, or a fine of not less than QAR 300 and not more than QAE 2000, or both, shall be imposed on any person who disposes off seized or confiscated food as described in this Law without the approval of the competent administrative authority.</td>
</tr>
</tbody>
</table>
Establishing 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.
Establishing your business | Tourism

How to establish your business in the tourism sector?

- **Temporary certificate for hotel classification from the QTA**
  - Pg. 131

- **Permanent grading & classification certificate**
  - Pg. 132

- **Create a Company Seal**
  - Pg. 133

- **Fill in the Registration Form at MoI to obtain the computer card**
  - Pg. 134

- **Which type of tourism structure?**
  - Travel Agency and Tour Operator
  - Hotel / Hotel Apartment
  - Company (LLC or Partnership)

- **Which business structure will you adopt?**
  - Sole Establishment

- **End**
  - Pg. 135

- **Open a bank account with a bank operating in the State**
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 Licences Department of the Ministry of Economy and Commerce (MEC). The name for the new business must be unique and not already registered as a trade mark at the MEC. The name should not contain the name of a country and must contain an indication of the type of activity (e.g. “Trading Co.”, “Cement Co.” etc).
  - To confirm that the name of the new business is unique, you have to apply online or physically visit the Registration and Commercial Licences Department of the MEC 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 + an additional fee of QAR 1,000 for a foreign language name. There are no fees for the reservation of a name for a 3 day period.

• **Processing time:** The name is provided on the spot, post which the applicant is given 3 days to complete the remaining paperwork.
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 139.

- **Fees:** licence initial fee of QAR 10,000 and QAR 5,000 for renewal.

- **Processing time:** 1 day.
Memorandum of incorporation

Why is this required?
The memorandum of incorporation is the constitutional document of a company and sets out the obligations of the managers and shareholders’ of the company toward the company and third parties.

• Procedure
  – Draft the Memorandum of Incorporation (MoI) of the LLC or the Articles of Association (AoA) of the partnership.
  – The project owner prints the MoI/AoA on Ministry Letterhead, stamps and signs it by the MEC.
  – The project owner obtains authentication of the MoI/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 24 per partner for authentication (the fees for the MEC stamp and signature are paid at the time of issuance of the Commercial Registration) + QAR 5 each additional copy.

• Processing time: 1 day.
Commercial registration

Why is this required?
The Commercial Registration is the identification document 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.

• **Procedure**
  - The project owner fills the commercial registration application on the website of the Ministry of Economy and Commerce (“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 (not in case of a sole establishment).
  - 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**: The registration fees will include QAR 560 for the Chamber of Commerce Membership which will increase if the paid-up capital of the company is greater than QAR 2 million (click here http://Qatarchamber.com/1426 for specific Membership fees), QAR 1,500 for the Companies Control Department (MEC) stamp, QAR 1,000 for the registration of a company with an English name and additional fees for each activity/additional branch of the company. This could go up to QAR 20,000 or more depending on how many activities.

• **Processing time**: 1 day.
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 tax department 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 tax department of the Ministry of Finance. It is now issued automatically with a company’s commercial registration by the Ministry of Economy and Commerce and holds the same number as the company’s commercial registration.

• **Fees**: n.a.
• **Processing time**: 1 day.
Tour operator | Approval of the Qatar Tourism Authority

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 Authority (QTA). The QTA’s requirements will depend on the scope of activity that the Tour Operator will perform and an inspection from the QTA will take place.
  – [Click here](#) to be directed to the provisions from the Law on the regulation of Tourism at page 136.

• **Fees**: n.a.
• **Processing time**: from 2 to 7 days.
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 and Environment, 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 Environment 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 (at this link: http://bps.mme.gov.qa/CTS/Login_Form.aspx?ReturnUrl=%2fCTS%2fdefault.aspx);
    - The Building Permit Department of the Ministry of Municipality and Environment 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 (Ooreedoo); 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 and Environment 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.
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 and Environment.

• 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.
Why is this required?
It is important for a company to have a premises from which it carries out its business.

• **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\(^2\) 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 landlord registers the lease contract at the Ministry of Municipality and Environment (Registration of Lease Contracts Office) with the following documents:
    - Fill in Lease Contract Registration Form and Declaration;
    - Original contract + two copies of the same;
    - Copy of title deed and plan or copy of building completion certificate;
    - Copy of Property Owner’s and Applicants IDs;
    - Copy of Tenant’s ID;
    - Copy of QatarServ receipt for the leased premises;
    - Copy of Landlord’s ID if different from Owner;
    - Copy of trade licence, establishment entry and commercial registration if the tenant or landlord is a company.

• **Fees**: to be paid by the landlord.
• **Processing time**: 1 day.
Trade licence

Why is this required?
This is a licence issued by the Ministry of Economy and Commerce 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 Economy and Commerce (Registration and Commercial Licences Department) with the following documents:
    - Building completion certificate;
    - Copy of the Deed of Ownership;
    - 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: The fees would depend on the activities of the establishment/company but are a maximum of QAR 10,220.

  • Processing time: 1 day*.

(*): The application can be cancelled if the location provided is incorrect.
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 Authority (QTA) as per the below procedure (QTA classification procedure available at the following link [http://anyflip.com/pnmv/fwmx/basic](http://anyflip.com/pnmv/fwmx/basic)):
    ❑ 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.
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.
Company stamp

Why is this required?
It is important for a company to obtain a company stamp as governmental authorities require that all official documents submitted to them be stamped by the company stamp.

- **Procedure**
  - The project owner makes a company seal with the following documents to the seal-making establishment:
    - Copy of ID;
    - Copy of company’s commercial registration.

- **Fees**: QAR 150.
- **Processing time**: 2 days.
Establishing your business | Tourism

Registration of immigration or computer card

**Why is this required?**
Obtaining immigration or computer card is an important step in the process of incorporating a company as it registers the company with the ministry of interior in Qatar and allows it to issue work visas and sponsor employees.

**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.
- The Immigration Card or Computer Card registers the company at the Ministry of Interior and allows it to sponsor employees.
- The company’s signatories for immigration purposes will be listed on the Immigration Card and there is a requirement that the Immigration 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:** 2/3 days.
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 Immigration 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 Immigration 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.
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.

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<tbody>
<tr>
<td><strong>General provisions</strong></td>
<td>The establishment, use or management of a hotel or tourist establishment or practising any tourist activity is not allowed unless a licence is obtained from the General Tourism Authority.</td>
</tr>
<tr>
<td><strong>Licencing</strong></td>
<td>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. 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. 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. 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. The licence for hotel establishments is valid for 3 years and that for tourist establishments and activities is valid for 1 year. The licence can be renewed for further similar periods on payment of the prescribed fee.</td>
</tr>
<tr>
<td><strong>Cancelation of licence</strong></td>
<td>The licence will be cancelled in the following cases: If the licencsee terminates the activity (an announcement is to be made in a daily newspaper) The activity ceases for 6 consecutive months Activities practised are in violation of the licence The licencsee does not maintain any condition for control of the licence as the Lw The building in which the establishment is located is demolished The licencsee changes the location of the establishment without notifying the Authority</td>
</tr>
</tbody>
</table>
# Establishing your business | Tourism

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

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
</table>
| **Cancelation of licence (cont’ed)** | • The licencee notifies the Authority that he intends to cease the licensed activity.  
• 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.  
• The final judgement to close the establishment has been issued.  
In the case of death of licencee, his heirs shall notify the Competent Department within three months alongwith 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. |
| **Staffing and reporting** | • There should be one management for the licensed activity.  
• Approval of the relevant department should be sought prior to making any changes to the facility or construction.  
• The Authority must be informed in writing of any intention to amend the trade name, the ownership or the management.  
• The customer should be provided with an invoice listing the services provided and the value of each.  
• Necessary precautions should be take to conserve the environment.  
• Necessary licences 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.  
• A notice of at least 15 days should be given to the Authority regarding marketing programmes for tourists. Such programmes should not be announced until approval has been given.  
• Copies of agreement and contracts with other hotels or tourist establishments, whether inside or outside of Qatar, should be provided to the Authority.  
• 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. |
| **Record keeping and admin** | • The licencee should maintain books, records and documents for the period prescribed by the regulations and should submit the same upon request by relevant authorities.  
• Adequate opportunities for training, development and rehabilitation of national manpower at various tourist and administrative levels should be provided, and the annual training programmes should be submitted to the Authority. |
### Provisions

<table>
<thead>
<tr>
<th>Requirements</th>
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</thead>
<tbody>
<tr>
<td>Classification</td>
</tr>
<tr>
<td>The hotel and tourist establishments are to be categorised by the rules and conditions in the Classification Guide issued by the decision of the President of the Authority.</td>
</tr>
<tr>
<td>Responsible management should ask for these to be reclassified during January each year in accordance with procedure determined by the President.</td>
</tr>
</tbody>
</table>

### Penalties

<table>
<thead>
<tr>
<th>Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Imprisonment up to one year or a fine of up to QAR 100,000 can be imposed if:</td>
</tr>
<tr>
<td>Operations are conducted without a licence (the establishment will be closed);</td>
</tr>
<tr>
<td>Acts that are inconsistent with legislation are carried out by the establishment (the establishment could be closed and the licence may be revoked).</td>
</tr>
<tr>
<td>A fine of up to QAR 50,000 may be imposed for violation of the staffing, reporting or record keeping requirements.</td>
</tr>
<tr>
<td>An appeal can be made to the President within 30 days from the date of notification of the penalty decision.</td>
</tr>
<tr>
<td>The President will rule on the appeal within 15 days from the date of submission.</td>
</tr>
</tbody>
</table>
Travel agency | What are the Law provisions?

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

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General provisions</strong></td>
<td>• No travel agency can operate without a licence from the competent department.</td>
</tr>
<tr>
<td></td>
<td>• No business or activities can be conducted outside the limits defined in the licence.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
</tbody>
</table>

**Application requirements to get a licence**

- The applicant should be a Qatari or GCC national who is at least 21 years old.
- Where the applicant is a company, 51% of its capital must be owned by a Qatari or GCC company.
- The applicant should not have been convicted of an offence involving breach of honour or honesty.
- The applicant should have sufficient experience in the travel agency business.
- The applicant should submit an engineering design by an authorised and licenced engineering firm.
- 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.

**Licensing**

- The licence is renewable every calendar year and all the conditions as for the original licence must be met upon renewal.
- 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 fulfil the same conditions as those for a licence applicant.
- 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.
- 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.
# Travel agency | What are the Law provisions?

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
</table>
| **Cancelation of licence** | The licence to establish a travel will be cancelled in the following cases:  
• The agency ceases to conduct business for three months.  
• The agency conducts business for which it is not licensed.  
• There has been a failure to meet any of the application requirements mentioned above.  
• The licence is not renewed within 30 days of its expiry.  
• The guarantee amount is not provided within 30 days from the date of notification by the Authority sent via registered letter.  
In the case of death of licensee, his heirs shall notify the Authority within 60 days alongwith 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 licencee, failing which the licence will be cancelled. |
| **Reporting and penalties** | • 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.  
• 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.  
• 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.  
• If another violation is committed within one year of imposition of the sentence for the first violation, the accused will be deemed recidivist. |
Establishing your business | Technology

How to establish your business in the technology sector?

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

1. Start
   - Reserve the trade name at the Ministry of Economy & Commerce (MEC) [Pg. 142]
2. Which business structure will you adopt?
   - SOLE ESTABLISHMENT
   - COMPANY (LLC or PARTNERSHIP)
3. Draft the MoI (or AoA for partnerships) and obtain its authentication by the MoJ [Pg. 143]
4. Complete the Commercial Registration (CR) application with the MEC [Pg. 144]
5. Reserve the trade name at the Ministry of Economy & Commerce (MEC) [Pg. 142]
6. Ensure the landlord registers the lease contract at the Ministry of Municipality & Environment (MME) [Pg. 147]
7. Identify the business’ premises [Pg. 146]
8. Complete the Tax Registration & obtain the Tax Card [Pg. 145]
9. Obtain a Trade Licence from the MEC [Pg. 148]
10. Create a Company Seal [Pg. 149]
11. Fill in the Registration Form at the Ministry of Interior (MoI) to obtain the computer card [Pg. 150]
12. Open a bank account with a bank operating in the State [Pg. 151]

End
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 Licences Department of the Ministry of Economy and Commerce (MEC). The name for the new business must be unique and not already registered as a trade mark at the MEC. The name should not contain the name of a country and must contain an indication of the type of activity (e.g. “Trading Co.”, “Cement Co.” etc).
  - To confirm that the name of the new business is unique, you have to apply online or physically visit the Registration and Commercial Licences Department of the MEC 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 + an additional fee of QAR 1,000 for a foreign language name. There are no fees for the reservation of a name for a 3 day period.

- **Processing time**: The name is provided on the spot, post which the applicant is given 3 days to complete the remaining paperwork.
Memorandum of incorporation

Why is this required?
The memorandum of incorporation is the constitutional document of a company and sets out the obligations of the managers and shareholders’ of the company toward the company and third parties.

• Procedure
  – Draft the Memorandum of Incorporation (MoI) of the LLC or the Articles of Association (AoA) of the partnership.
  – The project owner prints the MoI/AoA on Ministry Letterhead, stamps and signs it by the MEC.
  – The project owner obtains authentication of the MoI/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 24 per partner for authentication (the fees for the MEC stamp and signature are paid at the time of issuance of the Commercial Registration) + QAR 5 each additional copy.

• Processing time: 1 day.
Commercial registration

Why is this required?
The Commercial Registration is the identification document 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.

• Procedure
  – The project owner fills the commercial registration application on the website of the Ministry of Economy and Commerce (“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 (not in case of a sole establishment).
  – 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: The registration fees will include QAR 560 for the Chamber of Commerce Membership which will increase if the paid-up capital of the company is greater than QAR 2 million (click here http://Qatarchamber.com/1426 for specific Membership fees), QAR 1,500 for the Companies Control Department (MEC) stamp, QAR 1,000 for the registration of a company with an English name and additional fees for each activity/additional branch of the company. This could go up to QAR 20,000 or more depending on how many activities.

• Processing time: 1 day.
Establishing your business | Technology

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 tax department 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 tax department of the Ministry of Finance. It is now issued automatically with a company’s commercial registration by the Ministry of Economy and Commerce and holds the same number as the company’s commercial registration.

• Fees: n.a.
• Processing time: 1 day.
Establishing your business | Technology

Company premises

Why is this required?
It is important for a company to have a premises from which it carries out its business.

- **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\(^2\) 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.
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 landlord registers the lease contract at the Ministry of Municipality and Environment (Registration of Lease Contracts Office) with the following documents:
    - Fill in Lease Contract Registration Form and Declaration;
    - Original contract + two copies of the same;
    - Copy of title deed and plan or copy of building completion certificate;
    - Copy of Property Owner’s and Applicants IDs;
    - Copy of Tenant’s ID;
    - Copy of QatarServ receipt for the leased premises;
    - Copy of Landlord’s ID if different from Owner;
    - Copy of trade licence, establishment entry and commercial registration if the tenant or landlord is a company.

• **Fees**: to be paid by the landlord.
• **Processing time**: 1 day.
Trade licence

Why is this required?
This is a licence issued by the Ministry of Economy and Commerce 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 Economy and Commerce (Registration and Commercial Licences Department) with the following documents:
    - Building completion certificate;
    - Copy of the Deed of Ownership;
    - 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:** The fees would depend on the activities of the establishment/company but are a maximum of QAR 10,220.

- **Processing time:** 1 day*.

(*): The application can be cancelled if the location provided is incorrect.
Company stamp

Why is this required?
It is important for a company to obtain a company stamp as governmental authorities require that all official documents submitted to them be stamped by the company stamp.

• **Procedure**
  – The project owner makes a company seal with the following documents to the seal-making establishment:
    - Copy of ID;
    - Copy of company’s commercial registration.

• **Fees:** QAR 150.
• **Processing time:** 2 days.
Registration of immigration or computer card

Why is this required?
Obtaining immigration or computer card is an important step in the process of incorporating a company as it registers the company with the ministry of interior in Qatar and allows it to issue work visas and sponsor employees.

• 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.
  – The Immigration Card or Computer Card registers the company at the Ministry of Interior and allows it to sponsor employees.
  – The company’s signatories for immigration purposes will be listed on the Immigration Card and there is a requirement that the Immigration 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: 2/3 days.
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 Immigration 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 Immigration 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.
What are the Law provisions?

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

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General provisions</strong></td>
<td>• No person may, without a Licence, exercise any of the following activities:</td>
</tr>
<tr>
<td></td>
<td>– Provide Telecommunications services to the public in consideration of a direct or indirect fee;</td>
</tr>
<tr>
<td></td>
<td>– Hold or operate a Telecommunications Network used to provide Telecommunications services to the public;</td>
</tr>
<tr>
<td></td>
<td>– Hold or operate any other Telecommunications Network.</td>
</tr>
<tr>
<td></td>
<td>• There are two categories of telecommunications licences:</td>
</tr>
<tr>
<td></td>
<td>– Individual licences;</td>
</tr>
<tr>
<td></td>
<td>– Class licences.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td><strong>Licensing</strong></td>
<td>• The licensee under an Individual Licence may not transfer such Licence to any third party without the consent of the Board.</td>
</tr>
<tr>
<td></td>
<td>• Class Licences and Spectrum use Permits may not be transferred without the consent of the Secretary General.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td><strong>Operations and tariff</strong></td>
<td>• 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.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
</tbody>
</table>
## Establishing your business | Technology

### What are the Law provisions?

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
</table>
| **Numbering**               | • 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.  
  • No proprietary rights or any special rights may be distributed or allocated to numbers other than the right of use thereof. |
| **Competition policy**      | • 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.  
  • Service Providers should not conduct any acts or activities that constitute misuse of their respective dominant positions.  
  • 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. |
| **Equipment standards and approval** | • 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.  
  • The Secretariat General shall maintain registers stating the approved and prohibited Telecommunications Equipment. |
| **Penalties**               | • Crimes as set out in the Articles on Penalties in the Law shall be punished by the applicable penalties.  
  • 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. |
Establishing your business | Manufacturing

How to establish your business in manufacturing?

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

- Start
- Prepare a preliminary feasibility study for the project
- Submit application forms to the Ministry of Energy & Industry (MEI)
- Await a non-objection letter from the MEI
- Reserve the trade name at the Ministry of Economy & Commerce (MEC)
- Enquire with the MEC to establish whether any pre-approvals are necessary
- Which business structure will you adopt?
- Draft the MoI (or AoA for partnerships) and obtain its authentication by the (MoJ)
- Complete the Commercial Registration (CR) application with the MEC
- Complete the “Request for an Industrial Land” application to the MEI to obtain preliminary approval
- Complete the Commercial Registration (CR) to the MEI
- Apply to QatarServ for electricity & water services
- Apply for an industrial licence at the MEI
- Prepare a preliminary feasibility study for the project
- Obtain the Building Completion Certificate from the Building Permit Dept.
- Appoint accredited contractor and supervisor
- Appoint consultants accredited by the Ministry of Municipality & Environment (MME)
- Apply for an environmental operation permit at the MME
- Complete the Tax Registration & obtain the Tax Card
Establishing your business | Manufacturing

How to establish your business in manufacturing?

1. Apply for an environmental operation permit at the MME
2. Apply for customs exemption at the MEI
3. Complete the Industrial Registry Form & submit to MEI
4. Obtain a Trade Licence from the MEC
5. Create a Company Seal
6. Fill in the Registration Form at the MoI to obtain the computer card

Which business structure will you adopt?

- SOLE ESTABLISHMENT
- COMPANY (LLC or PARTNERSHIP)

Open a bank account with a bank operating in the State

End
Establishing your business | Manufacturing

Initial feasibility study

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
  – Prepare a preliminary feasibility study for the project. This is done to determine the Annual Raw Materials Requirements; the Manufacturing Process, the Manpower Requirements etc. This information must be included in the Application Form for the Establishment of an Industrial Project to be submitted to the Ministry of Energy and Industry as per the next step of the procedure.

• Fees: n.a.
• Processing time: 30 days.
Application form

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 project owner submits the below application forms to the Ministry of Energy and Industry:
     The Application Form for the Establishment of an Industrial Project (this can be found here http://www.mei.gov.qa/new-industrial-project-ar/#forms-ar/).
     A form in relation to the environmental impact of the project which can be obtained from the Ministry of Municipality and Environment.

These forms must be accompanied by:
 Manufacturing stages and machinery and equipment catalogues;
 An authorization letter containing the name of the authorized person with a copy of his ID Card;
 Copy of the ID card of the applicant and his partners;
 The Commercial Registration (if any).

  – Both forms must be submitted to the Ministry of Energy and Industry who will share the application forms with the Ministry of Environment.

• Fees: n.a.
• Processing time: 15 days.
Non-objection letter

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 Ministry of Energy and Industry will issue a non-objection letter addressed to the Ministry of Economy and Commerce approving the establishment of the factory.

- **Fees**: n.a.
- **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 Licences Department of the Ministry of Economy and Commerce (MEC). The name for the new business must be unique and not already registered as a trade mark at the MEC. The name should not contain the name of a country and must contain an indication of the type of activity (e.g. “Trading Co.”, “Cement Co.” etc).
  – To confirm that the name of the new business is unique, you have to apply online or physically visit the Registration and Commercial Licences Department of the MEC 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 + an additional fee of QAR 1,000 for a foreign language name. There are no fees for the reservation of a name for a 3 day period.
• Processing time: The name is provided on the spot, post which the applicant is given 3 days to complete the remaining paperwork.
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.

- **Procedure**
  - The Ministry of Economy and Commerce 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 Economy and Commerce.
  - 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 licences 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

Why is this required?
The memorandum of incorporation is the constitutional document of a company and sets out the obligations of the managers and shareholders’ of the company toward the company and third parties.

• Procedure
  – Draft the Memorandum of Incorporation (MoI) of the LLC or the Articles of Association (AoA) of the partnership.
  – The project owner prints the MoI/AoA on Ministry Letterhead, stamps and signs it by the MEC.
  – The project owner obtains authentication of the MoI/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 24 per partner for authentication (the fees for the MEC stamp and signature are paid at the time of issuance of the Commercial Registration) + QAR 5 each additional copy.

• Processing time: 1 day.
Commercial registration

Why is this required?
The Commercial Registration is the identification document 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.

• **Procedure**
  – The project owner fills the commercial registration application on the website of the Ministry of Economy and Commerce (“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 (not in case of a sole establishment).
  – 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**: The registration fees will include QAR 560 for the Chamber of Commerce Membership which will increase if the paid-up capital of the company is greater than QAR 2 million (click here [http://Qatarchamber.com/1426](http://Qatarchamber.com/1426) for specific Membership fees), QAR 1,500 for the Companies Control Department (MEC) stamp, QAR 1,000 for the registration of a company with an English name and additional fees for each activity/additional branch of the company. This could go up to QAR 20,000 or more depending on how many activities.

• **Processing time**: 1 day.
Establishing 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 tax department 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 tax department of the Ministry of Finance. It is now issued automatically with a company’s commercial registration by the Ministry of Economy and Commerce and holds the same number as the company’s commercial registration.

- **Fees:** n.a.
- **Processing time:** 1 day.
Preliminary approval

Why is this required?
This preliminary approval grants the project owner the green light to start working on the factory and constructing the same.

• **Procedure**
  – Submit a copy of the commercial registration of the company which contains the activity of manufacturing to the Ministry of Energy and Industry for the issuance of the preliminary approval.
  – The Ministry of Energy and Industry will issue the preliminary approval for the factory. This preliminary approval is for the period of 6 months but may be renewed for similar periods.

• **Fees**: n.a.
• **Processing time**: 5 days.
Industrial land request

Why is this required?
A request submitted to obtain an industrial land on which the factory will be built.

• Procedure
  – The project owner fills the “Request for an Industrial Land” application and submit it to MANATEQ Economic Zones Company or to the Industrial Area Municipality with the following documents:
    - Filled application;
    - Initial industrial approval;
    - Valid Commercial Registration;
    - Project feasibility study;
    - Preliminary plan for the project and production processes;
    - Dimensions of the project’s machinery and equipment;
    - Timeline for execution;
    - Letter of authorization to whomever will complete the process + ID.

• Fees: n.a.
• Processing time: 1 day.
Appointment of accredited consultants

Why is this required?
Hiring a consultancy firm, accredited by the Civil Defense Department and the Ministry of Municipality and Environment is important to ensure that the correct documents are submitted in order to obtain the building permit to begin constructing the factory.

- **Procedure**
  - The project owner hires a consultancy firm, accredited by the Civil Defense Department and the Ministry of Municipality and Environment, 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 Environment 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 (at this link: http://bps.mme.gov.qa/CTS/Login_Form.aspx?ReturnUrl=%2fCTS%2fdefault.aspx).
    - The Building Permit Department of the Ministry of Municipality and Environment 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 (Ooreedoo); 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 and Environment will issue the Building Permit allowing the project owner to begin building the factory.
- **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.
Appointment of contractor and supervisor

Why is this required?
A contractor must be appointed to supervise the construction.

- **Procedure**
  - The project owner hires an accredited contractor and supervisory consultant to build the factory.

- **Fees**: n.a.
- **Processing time**: 1 day to hire an accredited contractor and 1 day to hire the supervisory consultant.
Building completion certificate

Why is this required?
Once the construction is complete, a building completion certificate is issued. 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 and Environment.

• 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.
  – The project owner applies to QatarServ for electricity and water services.

• Fees: 0.1% of the value of the building.
• Processing time: 4 weeks.
Industrial licence

Why is this required?

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

- **Procedure**
  - The project owner applies for an industrial licence at the Ministry of Energy and Industry/ Industrial Development Dept./ Industrial Licences Section.

- **Fees**: n.a.
- **Processing time**: 10 days.
Environmental operation permit

**Why is this required?**
A permit issued by the Ministry of Municipality and Environment allowing the factory to operate in an industrial location and confirming that its impact on the environment is within the boundaries of the relevant laws and regulations with regards to the same.

- **Procedure**
  - The project owner applies at the Ministry of Municipality and Environment/ Industrial Monitoring and Inspection Department to receive:
    - An environmental operation permit (environmental permit), and
    - A Qatari Standard Specifications (QSS) certificate (depending on the type of factory).
  - [Click here](#) to be directed to the provisions from the Law on Environment Protection at page 177.

- **Fees**: n.a.
- **Processing time**: 10 days.
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**
  - 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.
Industrial registry entry

Why is this required?
Registering the factory with the industrial registry.

• **Procedure**
  - Fill the Entry in the Industrial Registry Form and submit it to the Ministry of Energy and Industry/ Industrial Licences and Registries Department with the following documents to entry into the Industrial Registry:
    - Copy of industrial project permit and any other relevant permits;
    - Copy of Commercial Registration;
    - Environmental Operation Permit application to the Ministry of Environment;
    - Authorization to whomever will complete the process including their name and a copy of a valid personal ID;
    - Company Articles and Memorandum of Association (if the industrial project is owned by a company);
    - Copy of balance sheet and closing accounts of the project or financial position certified by an accredited auditor;
    - Copy of the certificate issued by the General Directorate of Civil Defense (if any);
    - Depending on the type of factory, copy of compliance with Qatari Standard Specifications issued by the Ministry of Environment (for facilities producing readymade concrete, asphalt, blocks and thermal insulation material used in construction).

• **Fees:** n.a.
• **Processing time:** 10 days.
Trade licence

Why is this required?
This is a licence issued by the Ministry of Economy and Commerce 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 Economy and Commerce (Registration and Commercial Licences Department) with the following documents:
    - Building completion certificate;
    - Copy of the Deed of Ownership;
    - 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:** The fees would depend on the activities of the establishment/company but are a maximum of QAR 10,220.

• **Processing time:** 1 day*.

(*) The application can be cancelled if the location provided is incorrect.
Company stamp

Why is this required?
It is important for a company to obtain a company stamp as governmental authorities require that all official documents submitted to them be stamped by the company stamp.

• Procedure
  – The project owner makes a company seal with the following documents to the seal-making establishment:
    ■ Copy of ID;
    ■ Copy of company’s commercial registration.

• Fees: QAR 150.
• Processing time: 2 days.
Registration of immigration or computer card

Why is this required?
Obtaining immigration or computer card is an important step in the process of incorporating a company as it registers the company with the ministry of interior in Qatar and allows it to issue work visas and sponsor employees.

• 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.
  – The Immigration Card or Computer Card registers the company at the Ministry of Interior and allows it to sponsor employees.
  – The company’s signatories for immigration purposes will be listed on the Immigration Card and there is a requirement that the Immigration 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: 2/3 days.
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 Immigration 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 Immigration 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.
What are the Law provisions?

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

<table>
<thead>
<tr>
<th>Provisions</th>
<th>Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General provisions</strong></td>
<td>• The operating of the Project or Establishment is forbidden before receiving the necessary licence satisfying the Environmental Impact Assessment study and the Council approval.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td><strong>Project management and record keeping</strong></td>
<td>• The owners of the project should keep a record to illustrate the establishment activity impact on the Environment.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td></td>
<td>• Throwing, delivering, treating, or burning garbage and liquid and solid wastes is restricted.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
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<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td></td>
<td>• 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 neighboring waters, either intentionally or unintentionally, directly or indirectly.</td>
</tr>
</tbody>
</table>
Establishing your business | General

How to establish your business?

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

Start

Reserve the trade name at the Ministry of Economy & Commerce (MEC)  
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Complete the Commercial Registration (CR) application with the MEC  
Pg. 182

Ensure the landlord registers the lease contract at the Ministry of Municipality & Environment (MME)  
Pg. 185

Identify the business’ premises  
Pg. 184

Identify the business’ premises  
Pg. 184

Complete the Tax Registration & obtain the Tax Card  
Pg. 183

Fill in the Registration Form at the Ministry of Interior (MoI) to obtain the computer card  
Pg. 188

Which business structure will you adopt?  
Pg. 180

Which business structure will you adopt?  
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Create a Company Seal  
Pg. 187

Obtain a Trade Licence from the MEC  
Pg. 186

Draft the MoI (or AoA for partnerships) and obtain its authentication by the MoJ  
Pg. 181

End

Open a bank account with a bank operating in the State  
Pg. 189
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 Licences Department of the Ministry of Economy and Commerce (MEC). The name for the new business must be unique and not already registered as a trade mark at the MEC. The name should not contain the name of a country and must contain an indication of the type of activity (e.g. “Trading Co.”, “Cement Co.” etc).
  – To confirm that the name of the new business is unique, you have to apply online or physically visit the Registration and Commercial Licences Department of the MEC 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 + an additional fee of QAR 1,000 for a foreign language name. There are no fees for the reservation of a name for a 3 day period.

• **Processing time:** The name is provided on the spot, post which the applicant is given 3 days to complete the remaining paperwork.
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.

• **Procedure**
  – The Ministry of Economy and Commerce 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 Economy and Commerce.
  – 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 licences from the Ministry of Youth, Culture and Sports. Licences are also required to import and export related items (such as books). The processing time is 2 days – 1 month. A licence would also be required to do sports activities, such as setting up a gym or a sports club. The processing time is 2 weeks – 1 month.

• **Fees**: It depends on the concerned authority / required approval.
• **Processing time**: It depends on the concerned authority / required approval.
Memorandum of incorporation

Why is this required?
The memorandum of incorporation is the constitutional document of a company and sets out the obligations of the managers and shareholders’ of the company toward the company and third parties.

• Procedure
  – Draft the Memorandum of Incorporation (MoI) of the LLC or the Articles of Association (AoA) of the partnership.
  – The project owner prints the MoI/AoA on Ministry Letterhead, stamps and signs it by the MEC.
  – The project owner obtains authentication of the MoI/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 24 per partner for authentication (the fees for the MEC stamp and signature are paid at the time of issuance of the Commercial Registration) + QAR 5 each additional copy.
• Processing time: 1 day.
Establishing your business | General

Commercial registration

Why is this required?
The Commercial Registration is the identification document 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.

- **Procedure**
  - The project owner fills the commercial registration application on the website of the Ministry of Economy and Commerce (“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 (not in case of a sole establishment)
  - 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**: The registration fees will include QAR 560 for the Chamber of Commerce Membership which will increase if the paid-up capital of the company is greater than QAR 2 million (click here [http://Qatarchamber.com/1426](http://Qatarchamber.com/1426) for specific Membership fees), QAR 1,500 for the Companies Control Department (MEC) stamp, QAR 1,000 for the registration of a company with an English name and additional fees for each activity/additional branch of the company. This could go up to QAR 20,000 or more depending on how many activities.

- **Processing time**: 1 day
Establishing 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 tax department 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 tax department of the Ministry of Finance. It is now issued automatically with a company’s commercial registration by the Ministry of Economy and Commerce and holds the same number as the company’s commercial registration.

• **Fees:** n.a.
• **Processing time:** 1 day.
Company premises

Why is this required?
It is important for a company to have a premises from which it carries out its business.

• **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\(^2\) 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 landlord registers the lease contract at the Ministry of Municipality and Environment (Registration of Lease Contracts Office) with the following documents:
    - Fill in Lease Contract Registration Form and Declaration;
    - Original contract + two copies of the same;
    - Copy of title deed and plan or copy of building completion certificate;
    - Copy of Property Owner’s and Applicants IDs;
    - Copy of Tenant’s ID;
    - Copy of QatarServ receipt for the leased premises;
    - Copy of Landlord’s ID if different from Owner;
    - Copy of trade licence, establishment entry and commercial registration if the tenant or landlord is a company.

• **Fees**: to be paid by the landlord.

• **Processing time**: 1 day.
Trade licence

Why is this required?
This is a licence issued by the Ministry of Economy and Commerce 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 Economy and Commerce (Registration and Commercial Licences Department) with the following documents:
    - Building completion certificate;
    - Copy of the Deed of Ownership;
    - 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: The fees would depend on the activities of the establishment/company but are a maximum of QAR 10,220.
• Processing time: 1 day*.

(*): The application can be cancelled if the location provided is incorrect.
Company stamp

Why is this required?
It is important for a company to obtain a company stamp as governmental authorities require that all official documents submitted to them be stamped by the company stamp.

• Procedure
  – The project owner makes a company seal with the following documents to the seal-making establishment:
    - Copy of ID;
    - Copy of company’s commercial registration.

• Fees: QAR 150.
• Processing time: 2 days.
Registration of immigration or computer card

**Why is this required?**

Obtaining immigration or computer card is an important step in the process of incorporating a company as it registers the company with the ministry of interior in Qatar and allows it to issue work visas and sponsor employees.

**Procedure**

- The project owner fills 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.

- The Immigration Card or Computer Card registers the company at the Ministry of Interior and allows it to sponsor employees.

- The company’s signatories for immigration purposes will be listed on the Immigration Card and there is a requirement that the Immigration 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**: 2/3 days.
Establishing 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 Immigration 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 Immigration 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.
What’s the general rule for foreign investors?

- **Relevant Law**: Qatar’s Foreign Investment Law.

- **General rule**: the general rule under Qatar’s Foreign Investment Law is that foreign investors may invest in most of the sectors of the Qatar economy through a company incorporated in Qatar in which Qatari person(s) or Qatari entity(ies) hold not less than 51% of the share capital. This rule applies to all companies under the Commercial Companies Law. In other words, non Qatari’s (“Foreign Partner”) will be able to own up to 49% of the share capital of a Qatari company by submitting the below additional documents.

- **Procedure**: Additional documents required to be submitted by a non-Qatari company:
  - Certified copy of the Commercial Registration of the non-Qatari company to be attested from the relevant authorities and the Qatar Embassy in the country of origin;
  - Resolution for the establishment of the Qatari Company issued by the non-Qatari company to be notarized and attested from the relevant authorities and the Qatar Embassy in the country of origin;
  - A Power of Attorney issued by the non-Qatari company to an Attorney authorizing the Attorney to sign all required documents, forms and agreements on its behalf if the non-Qatari company is not present in Qatar. The Power of Attorney must be also notarized and attested from the relevant authorities and the Qatar Embassy in the country of origin.

- **Exception**: the exception to the general rule is that foreign investors may establish 100% owned companies in certain sectors of the economy and pending ministerial approval. Click here to be directed to the list of sectors and relevant procedure at page 191.
Are you eligible to proceed with a non-Qatari application?

Foreign investor can invest in all economic activities with no more than 49%. This percentage can reach 100% in the following sectors, pending a ministerial approval...

- Agriculture
- Technical Work Services
- Industry/Manufacturing
- Consultancy Services
- Information Technology
- Education
- Cultural Services
- Development & exploitation of natural resources
- Energy and mining
- Tourism
- Sport Services
- Health
- Entertainment and distribution

... How to proceed with a non-Qatari investment application? Click here to be directed to page 192.
Foreign investors

What to do if you are non-Qatari?

Step by step procedure. Click here to be directed to page 193 and see which are the incentives associated with non-Qatari investments.

1. Fill in the application

2. Required documents
   Attach all the required documents. Click on the relevant link to be directed to the applicable required documents section.
   - Juristic person – page 194
   - Physical person – page 196

3. Submission
   Submit the application with required documents, as described in step 2, to the Customer Service – Registration and Commercial Licences department (second floor - Tower B) or through the electronic service.

4. Get the answer
   Application and documents submitted will be studied by the concerned authority in the Business Development and Investment Promotion department.
What are the benefits for Foreign investors?

- **Few incentives associated with Non-Qatari investment are as follows:**
  - Eligible to apply for an exemption from income tax for a period up to ten years;
  - Eligible to apply for an exemption from customs duties on the import of machinery and equipment necessary for the establishment of the project;
  - Eligible to apply for a plot of land to establish their investment project via long term lease of no more than 50 renewable years. This is depending on availability and on the activities performed as this is usually for industrial activities;
  - Eligible to apply for exemption from customs fees on imports of raw materials or half manufactured goods necessary for production that are not available in the local market;
  - Entitled to conduct private money transfers pertaining to their investments from abroad into the State of Qatar and these transfers can be conducted in any convertible currency, at the exchange rate applicable on the date of conversion;
  - Direct or indirect, the investment shall not be subject to expropriation or any equivalent act according to the Law No. 13 of 2000 organising the investment of foreign capital in economic activity 13/2000;
  - Entitled to transfer the ownership of an investment to another non-Qatari or national investor.
Required documents for a company

• **Documents required to be submitted by Juristic persons:**
  – Certified copy of the 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;
  – Certified copy of the Certificate of Incorporation 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;
  – Letter of introduction from the Foreign Company identifying its business, products and services to be performed in Qatar, 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;
  – Draft of the Memorandum of Incorporation of the Company to be established in Qatar.
  – Board Resolution of the foreign company resolving to establish the Company in Qatar and appointing its manager(s). The Resolution must 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.
  – 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;
  – Brochures and CDs presenting the business, products, and services to be offered by the Company;
Foreign investors

Required documents for a company (cont’d)

– Financial statements for the last three years 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;
– Certified copies of the Commercial Registrations of all branches and/or subsidiaries established by the foreign company around the world 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;
– Ministry of Economy and Commerce Form to be completed;
– Business Plan to be provided (English & Arabic);
– CVs of appointed manager(s) and passport copies;
– Certified copies of the trademark and patents certificates issued for 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.
– No objection letter from any Qatar based agent(s)/distributor(s) of the entity proposing to establish the Company in Qatar; and
– Relevant authorities’ approval (if needed).

• Fees: will depend on the activities and share capital but can range between QAR 3,000 to QAR 30,000.
• Processing time: 3-6 months.
Required documents for a physical person

- **Documents required to be submitted by Physical person:**
  - Preliminary and essential licences required for starting up the business activity from competent authorities, if required.
  - Project work plan attached to the application of the non-Qatari investment licence.
  - A copy of Qatari ID (for residents), and copy of the passport (for non-residents).
  - Certified good conduct certificate from the country of the applicant and from State of Qatar for residents.
  - Resume containing work experiences and the academic degree (academic degree has to be certified by competent authorities).
  - A copy of profession practicing licence (optional).

- **Fees:** will depend on the activities and share capital but can range between QAR 3,000 to QAR 30,000.
- **Processing time:** 3-6 months.
How to protect your idea once the company has already been established?

Qatari law recognises several ways to protect your idea. Click on each of the below to be directed to the relevant procedure to protect your idea/work.
Trademark | What is it?

Why is this 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.

• **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.

• **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 199. 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 202.
Protecting your idea

Trademark | How to register it?

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

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).

Application submission – Page 200
Application forms are submitted to and examined by the Trademark Office in the Intellectual Property Department of the Ministry of Economy and Commerce. The Office notifies the applicant whether the application is accepted or does not comply with the relevant provisions of the law.

Trademark registration certificate – Page 201
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.
Trademark | 1. Application submission

- **Procedure**
  - Submit 4 copies of an application, along with the company’s certificate of registration, to the Trademark Office, stating the class to which the trademark wishes to be registered (the trademark register may request additional documents on a need basis).
  - If the application is being submitted by an attorney or agent, then the same must present a Power of Attorney. A foreign company may only register trademarks by way of attorneys and agents.
  - Trademark Office inspects the application on basis of priority and examines the proposed trademark to confirm that the trademark is the following:
    - Distinctive or unique;
    - Not contrary to morality or public order;
    - Not identical or confusingly similar to another mark;
    - Does not attempt to deceive the public as to the origin or other characteristics of the goods or service;
    - Does not associate itself with other third parties, countries or international organisations unless prior written consent is provided;
    - Not similar to that of the Red Crescent or Red Cross.
  - If the Trademark Office finds that the application for registration does not comply with the provisions of the Trademark Law, it may reject it or impose whatever restrictions and modifications it deems necessary for defining and clarifying the mark to be registered more accurately.
  - The Trademark Office notifies the registration applicant of its decision, by registered mail with acknowledgement of receipt, indicating the grounds thereof. If the trademark is accepted, it is published in the Trademark Official Gazette (publication is only done within the first week of every month).
- **Fees**: QAR 1,000 per trademark registration, QAR 325 for publication.
- **Processing time**: 7-30 days.
Trademark | 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 Economy and Commerce 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 2,205 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.
Trademark | 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).
Why is this important?
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.

- **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 colours 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 are the Law provisions?** Law No. 9 for the Year 2002 on Trade Marks, Trade Names, Geographic Indications and Industrial Designs and Samples.

- **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 198) and copyright (click here to go to page 18) that may extend to the protection of works that would originally qualify as industrial designs.
Protecting your idea

Trade secrets protection | What is it?

Why is this important?
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.

• 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.


• How to register trade secrets? There are currently no procedural regulations.

• How to protect trade secrets or to recover losses related to disclosure? Click here to be directed to the relevant considerations at page 205.
Protecting your idea

Trade secrets protection | How to protect trade secrets or to recover losses related to disclosure?

1 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.

2 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.

3 Under the Labour Law

– 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 two years.

– 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.
3. Business Operation in the Local Market
Business operation in the local market

What questions will this section answer?

1. Starting a business
   - How to register your business in the sector you want to do business in?

2. Business establishment
   - How to protect your idea when the company has already been established?

3. Business operation in the local market
   - How to calculate and pay taxes?
   - How to increase the prices of goods and services?
   - How to import?
   - How to renew and/or amend your licence?
   - When are audits mandatory?

4. Business Expansion
   - How to establish a franchise?
   - How to export?

5. Business Termination
   - How to acquire a company?
   - How to do a Joint Venture?
   - How to deal with bankruptcy?
   - How to liquidate/dissolve a business?
## Business operation 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).

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Recruitment

How to recruit and what are the law provisions?

- **Who is eligible to employ employees?** Only an entity (or individual) registered with the Qatari immigration and employment authorities (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 210.

- **What are the Law provisions?** Click here to be directed to a summary of key employment considerations at page 231.
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
2. Registration with Labour Department
3. Registration for an Hukoomi account
4. Open a bank account
5. Specific steps for Qatari nationals, Non-Qatari GCC nationals and Non-GCC nationals
1. Registration with immigration department

**Procedure**
- Companies or businesses in Qatar which intend to employ individuals to work have to:
  - Be registered with the Immigration Department of the Ministry of Interior, and
  - Obtain an immigration registration card.

  The immigration card can only be obtained after the company or business has obtained its commercial registration and trade licence in Qatar. Please refer to the relevant procedure of the “Registration of immigration or computer card” step from the business establishment phase at page 188.

  - Note: In practice, a Qatari must be named on the immigration card.

**Fees:** QAR 200.
**Processing time:** 2/3 days.
2. Registration with labour department

• **Procedure**
  – Before commencement of business activities, employers must register with the Labour Department of the Ministry of Administrative Development, Labor and Social Affairs (MADLSA).
  – Details to be provided include:
    - Name of the establishment;
    - Location;
    - Type of activities;
    - Correspondence address;
    - Telephone number;
    - Name of the manager.

• **Fees**: n.a.
• **Processing time**: 1 – 4 weeks (assuming that all documents are in order).
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.

**Procedure**
- Any individual named on the immigration registration card may register for a *Hukoomi* account with the Ministry of Interior on behalf of the employer.
- Details to be provided include:
  - CR number and correspondence address;
  - Computer/immigration 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**
- The employer will need to open a bank account in Qatar for compliance with the Wages Protection System (WPS).
- In accordance with the WPS, wages (and other cash benefits payable to the employee, including for example, allowances) must be paid in Qatari Riyals into the employee’s bank account at one of the financial institutions operating in Qatar.
- The banks in Qatar liaise directly with the Labour Department, which enforces compliance with the WPS.

**Fees:** the deposit amount varies from bank to bank - please refer to the business establishment phase.

**Processing time:** 1 day.
Recruitment

5. Specific steps

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

1. Qatari nationals – page 216 to 217
   A. Registration certificate
   B. Ministry of Administrative Development, Labour and Social Affairs (MADLSA) contract

2. Non-Qatari GCC nationals - page 218 to 219
   A. Work permit/Labour card
   B. MADLSA contract

3. Non GCC nationals - page 220 to 230
   A. Suitable candidates for employment
   B. Visa application
   C. Work permit application
   D. Employment contract
   E. Residence visa application
   F. Medical testing
   G. Leave notification (formerly “Exit permit”)
Recruitment

Qatari nationals | Registration certificate

A) Procedure for certificate registration
- Qatari nationals require a “Certificate Proving Registration as Job Seeker” issued by the Workforce Department at the MADLSA in order to enter employment (this does not apply to those working as senior managers or performing casual work).
- The certificate includes details such as the individual’s age, trade, qualifications and employment history.
- The employer should ensure that it requests a copy of the Qatari national’s registration certificate for its personnel records.

• **Fees:** n.a.
• **Processing time:** it is the employee’s responsibility to ensure that he/she holds a registration certificate.
Qatari nationals | MADLSA contract

B) Procedure for MADLSA Contract

- Nationals do not require a work permit, however, under the “E-contract system”, they must enter into a standard form employment contract mandated by the Labour Department (a dual language one page document, one half must be in Arabic).

- The E-contract cannot be amended, it is a “fill the blanks” type document. This contract contains only the main terms of the employee’s employment (such as salary, allowances, leave etc) and therefore most employers request employees to enter into a second employment contract containing additional terms of employment.
  - If the parties intend to register the second employment contract with the Labour Department, it must be in Arabic (although bi-lingual documents are also permitted).

- **Fees:** QAR 100.
- **Processing time:** 1 day.
Non-Qatari GCC nationals | Work permit/Labour card

A) Procedure for work permit / labour card

- Non-Qatari GCC nationals (i.e. nationals of the UAE, Bahrain, KSA, Kuwait or Oman) will require a labour card/work permit.

- The following documents must therefore be submitted to the Immigration Department in order for each worker to be issued with his/her work permit:
  - Passport copies,
  - Police Clearance Certificate; and
  - Appropriate education certificates (depending upon the job title).

- The work permit is electronically attached to the Qatari ID (i.e. there is no separate labour card).

- The key difference (compared with expatriate employees) is that approval is automatic for GCC nationals unlike expatriate employees, where approval must be sought.

• **Fees**: QAR 1,200 for the first year (QAR 1,000 for work permit, QAR 100 for Qatari ID card and QAR 100 for E-Contract).
Recruitment

Non-Qatari GCC nationals | MADLSA contract

B) Procedure for MADLSA Contract

- Under the “E-contract system”, all employees including non-Qatari GCC nationals must enter into a standard form employment contract mandated by the Labour Department (a dual language one page document, one half must be in Arabic).

- The E-contract cannot be amended, it is a “fill the blanks” type document. This contract contains only the main terms of the employee’s employment (such as salary, allowances, leave etc) and therefore most employers request employees to enter into a second employment contract containing additional terms of employment.

  - If the parties intend to register the second employment contract with the Labour Department, it must be in Arabic (although bi-lingual documents are also permitted).

- **Fees**: QAR 100.
- **Processing time**: 1 day.
A) Procedure to employ suitable candidates

- If the candidate is currently employed in Qatar, you will need to check:
  
  - Whether the candidate will need a “No Objection Certificate” from the candidate’s current employer in order for the candidate to transfer his/her sponsorship and employment to your company.

  - If a “No Objection Certificate” is required (this is dependent upon a number of factors such as whether the employee is employed on a fixed term contract or an unlimited contract, the period of continuous service etc), then it is important to ensure that the candidate’s current employer is willing to grant the “No Objection Certificate” prior to making any offer of employment and/or application to sponsor the individual as an employee.

  - If the current employer refuses to provide the “No Objection Certificate”, then the individual may be subject to a labour ban.

  - The individual will also 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.
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 Labour 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.

(*) This is why it is preferable to identify candidates prior to making the block visa application (so that nationality and gender are known).
Recruitment

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 1,600 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 100 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:
• **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 licences 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.
  
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 & Environment
  – Resources:
    - Qatar’s Law No. 19 of 2005 Regulating the Practice of Engineering Professions as amended.
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 & Environment
  – Resources:
    - Qatar’s Law No. 19 of 2005 Regulating the Practice of Engineering Professions as amended.
• **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://www.moph.gov.qa/Qatar-council-of-health-practitioners/registration-n-licensing
Non GCC nationals | Employment contract

D) Procedure to enter into a standard employment contract

- Under the “E-contract system”, an integral part of the residence permit application process is for the parties to enter into a standard form employment contract mandated by the Labour Department (a dual language one page document, one half must be in Arabic).

- The E-contract cannot be amended, it is a “fill the blanks” type document. This contract contains only the main terms of the employee’s employment (such as salary, allowances, leave etc) and therefore most employers request employees to enter into a second employment contract containing additional terms of employment.

  - If the parties intend to register the second employment contract (i.e. containing more substantive provisions such as the duty of confidentiality, sickness reporting procedure etc) with the Labour Department, it must be in Arabic although bi-lingual documents are also permitted.

  - **Fees**: QAR 100.
  - **Processing time**: The contract is submitted as part of the overall application, which takes on average, two to four weeks (and sometimes longer).
E) 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 1,600 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 | 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
  - Finger printing.
- 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 100.
- **Processing time**: 1 day.
G) Procedure for leave notification (formerly called exit permit)

– Each time an expatriate employee 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

– 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:
- Qatar Law No. 14 of 2004, as amended from time to time (the Labour Law), and
- 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).

<table>
<thead>
<tr>
<th>Subject</th>
<th>Description</th>
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| Qatarisation                 | • Under the Labour Law, work is an inherent right of Qatari nationals. Priority for employment is to be given to national employees and non-Qatari are employed in case of need. This is known as "Qatariisation", 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.  
  • 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.                                                                                                                                                                                                                                                                                         |
| Arabic language requirements | • Arabic is the official language and should be used in all documents. Bi-lingual documents are quite common for expatriate employees.  
  • 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.                                                                                                                                                                                                                                                                 |
| Minimum wage                 | • There is no statutory national minimum wage under the Labour Law. However, the governments of certain countries have entered into treaties with the government of Qatar regarding minimum wages to be offered to citizens of those countries working in Qatar.  
  • Employees must earn a minimum salary in order to sponsor their dependants to live with them.                                                                                                                                                                                                                                                                                                                                                                       |
# Recruitment

## What are the Law provisions?

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<th>Subject</th>
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| **Basic salary and allowances**             | “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.  
In practice, many employers split overall salary such that:
  • 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  
  • only 30 – 40% comprises allowances (e.g. accommodation allowance and transportation allowance).  
The E-contract states that the employer must provide:
  • accommodation or an accommodation allowance; and  
  • transportation or a transportation allowance. |
| **Wages Protection Systems (WPS)**          | • In accordance with the WPS, wages (and other cash benefits payable to the employee, including for example, allowances) must be paid in Qatari Riyals into the employee’s bank account at one of the financial institutions operating in Qatar. |
| **Personal income tax**                      | • Currently, there is no system of personal income tax in the State of Qatar.                                                                                                                                  |
| **Probation**                                | • 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. |
| **Working hours**                            | • 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.  
  • 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.  
  • 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. |
## Recruitment

### What are the Law provisions?

<table>
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<tr>
<th>Subject</th>
<th>Description</th>
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<tbody>
<tr>
<td><strong>Overtime</strong></td>
<td>- 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).&lt;br&gt;- Employers are required to pay overtime for additional work hours, of an amount not less than 125% of the basic salary of the employee.&lt;br&gt;- Employees working between 9pm and 6am will be entitled to receive 150% of their paid basic salary (except for those who work in shifts approved by the Labour Department).</td>
</tr>
<tr>
<td><strong>Holiday entitlement</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Public holidays</strong></td>
<td>Employees are entitled to the following paid public holidays:&lt;br&gt;- three working days for Eid El-Fitr (dates are not fixed as they are dependent upon moon sightings, and vary from year to year);&lt;br&gt;- three working days for Eid Al-Adha (dates also dependent upon moon sightings);&lt;br&gt;- one working day for National Sports Day (second Tuesday of February of each year);&lt;br&gt;- one working day for National Day (18 December); and&lt;br&gt;- three working days to be specified by the employer.</td>
</tr>
<tr>
<td><strong>Hajj leave</strong></td>
<td>- Muslim employees are entitled to special leave (without pay), not exceeding two weeks, once during their employment, to perform the Hajj pilgrimage.&lt;br&gt;- 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.</td>
</tr>
<tr>
<td><strong>Sick leave and pay</strong></td>
<td>- 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:&lt;br&gt;- full salary for two weeks; and&lt;br&gt;- half salary for four weeks.&lt;br&gt;- 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.</td>
</tr>
</tbody>
</table>
## Public healthcare
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.

## Medical treatment for workplace injuries
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:
- pay for the cost of medical treatment for work injuries; and
- 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).

Employers typically obtain workers’ compensation insurance in order to minimise out of pocket expenses associated with the above.

## Workers compensation
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:
- 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
- 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).

## Maternity benefits
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).

## Termination
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.

**Unlimited contracts**
- 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 five years or less. If the period of service is longer than five years, the minimum notice period is two months.
## Termination (cont’ed)

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.

### Fixed term contracts

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.

### Gross misconduct

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 any 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):

- assumes a false identity or nationality or submits false certificates or documents;
- 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;
- 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;
- 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;
- discloses the secrets of the establishment where he is employed;
- is found during the working hours in a state of drunkenness or under the influence of a drug;
- 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;
- repeats his assault on his colleagues in work despite him/her being warned in writing thereof;
- absents himself from work without legitimate cause for more than seven consecutive days or fifteen days in one year; and/or
- has been finally sentenced for a crime involving immorality or dishonesty.

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.
## Recruitment

### What are the Law provisions?

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<tr>
<th>Subject</th>
<th>Description</th>
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</table>
| **End of Service Gratuity** | 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.

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.

ESG is payable in all cases unless one the following exceptions apply:
- where the employee has less than one year of continuous service as at the date of termination; or
- 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
- if the employee is a Qatari national who is in receipt of a General Retirement & 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
- 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. |
| **Visa cancellation** | 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. |
| **Repatriation** | 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). |
### 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 compiled is based on the Labour Law together with:

- Qatar Law No.(24) of 2002 concerning Retirement and Pensions (the **Pensions Law**); and

### Subject | Qatari nationals | Other GCC nationals
--- | --- | ---
**Pension** | The Pensions Law only applies to:
- Qatari national employees governed by the Civil Service Law; and
- 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.

Employers subject to the Pensions Law must:
- deduct 5% 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
- make a contribution of 10% of the employee’s salary; and deposit the total 15% monthly contribution to the General Retirement & Social Insurance Authority (GRSIA) in Qatar.

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).

| | | 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).
- 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).
### Duty to train

- 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.
- Employers who employ 50 employees or more are required to provide technical training to approximately 5% of his Qatari employees, assigned by the MADLSA’s administration department, in accordance with the training program adopted by the MADLSA.

- The duty to train does not apply in respect of other GCC nationals.
Audits

When are audits mandatory?

• Relevant Law: Income Tax Law (Law No. 21 of 2009). 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 100,000;
  - The annual taxable income exceeds QAR 100,000; 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 Tax Law Number 21 of 2009 (Article 18);
    - All relevant records, accounting books, registers and documents must be kept for a period of 10 years (Article 19);
    - A fine of QAR 15,000 for contravening Articles 17, 18 and 19 of the Tax Law (Article 41(3)).

• What are the related Law provisions? Click here to be directed to page 240.
Audits

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 -> Page 241
- Sole establishments -> Page 242
Audits

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**.

<table>
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<th>Subject</th>
<th>Description</th>
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| **Tasks and responsibilities of the auditor - Article 145** | The auditor shall undertake the following activities:  
  - Audit the company's accounts in accordance with the acknowledged rules of auditing, requirements of the profession and its scientific and technical principles.  
  - Examine the company's balance sheet and profit and loss accounts.  
  - Observe the application of the Companies Law and the company's Articles of Association.  
  - 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.  
  - Verify the company's assets and ownership thereof and ensure that obligations of the company are legal and valid.  
  - Review resolutions of the Board of Directors and circulars issued by the company.  
  - 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.

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.
Sole establishments are not governed by the Companies Law, hence, they are not subject to the mandatory audit requirements (Click here to be directed to exceptions to this at page 248). 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.

### Book-keeping requirements for sole establishments

- A trader is required to keep commercial books and accurate records of the financial position of its commercial business (Article 21)
- A trader must at a minimum keep the following books:
  - The original journal;
  - The general ledger;
  - The Inventory book.
- 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)
- 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)
- 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)
- 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.
Corporation tax

How to pay and calculate taxes?

• 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 183.
  – Renew Tax Card within 30 days of expiry.

• 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 244.
How to calculate taxes?

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

\[
\text{Taxes} = \left\{ \frac{\text{Gross income} \text{ Page 245}}{- \text{Deductions} \text{ Page 246}} \right\} \times \text{Tax rates Page 247}
\]

- **What are the delay penalties?**
  - QAR 100 per day;
  - Maximum QAR 36,000;
  - Delay interest of 1.5% 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.
Corporation tax

How to calculate taxes?

- **Gross income sources**
  - For a complete list, please refer to Law No. 21 of 2009 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 Qatar including income from the sale of shares of companies whose assets consist mainly real estate situated in Qatar;
    - From shares in companies which are resident in Qatar or listed on the stock market;
    - Considerations paid to head offices, branches or related companies.
How to calculate taxes?

**Deductions**
- For a complete list, please refer to Law No. 21 of 2009 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 of 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 company fully owned by GCC nationals (Click here for exceptions at page 248), or
  - **10%** 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 248), 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?

  - 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 if:
    - Share capital is QAR 2 Million or more; or
    - Gross revenue is QAR 10 Million or more.
  - The requirements of Circular 4/2011 would apply to a business even where it is tax exempt.
  - A financial penalty of QAR 15,000 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 4/2011 would also apply to sole establishments which meet the above share capital and gross revenue thresholds.
How to renew and/or amend your licence?

Once incorporated at the Ministry of Economy and Commerce, a company is issued three main licences 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

Immigration Card

Page 250

Page 253

Page 256

In case the business establishment required the approval and/or licence from a specific ministry, such approval and/or licence 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).
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 Qatar Ministry of Economy and Commerce. 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.
Commercial Registration | How to amend your CR?

**Procedure**

- Fill in the ministry application form. The form needs to be signed by a manager or authorised signatory of the company and states what amendment(s) is to be made.
- File the relevant application form at the Ministry of Economy and Commerce (Registration and Commercial Licences Department) with the following documents:
  - A resolution from the shareholder(s) of the company resolving to amend the Commercial Registration and detailing the amendment(s) to be made;
  - A copy of the ID’s of the persons signing the aforementioned resolution and ministry form.

**Fees**: 500 QAR processing fee + Additional fee may apply based on the nature of amendment.

**Processing time**: 1 day.
Frequency
The company’s Commercial Registration must be renewed on a yearly basis. The Commercial registration can be renewed 30 days prior to its expiry.

Procedure
– Fill in the ministry form requesting the renewal of the commercial registration. The form needs to be signed by a manager or authorised signatory of the company.
– File the relevant application form at the Ministry of Economy and Commerce (Registration and Commercial Licences Department) with the following documents:
  - A copy of the ID of the person who has signed the aforementioned form.

Fees: the cost of renewing the Commercial Registration depends mainly on the number of activities and the share capital of the company. Accordingly, the cost varies from one company to another.

Processing time: 1 day.

Penalties for delay: There is a penalty of QAR 300 per month that is levied on companies for delayed renewal of the Commercial Registration.
Licence renewal and/or amendment

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

• The Trade Licence authorises 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 Licence

Page 254

Renewing the Trade Licence

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Trade Licence | How to amend your Trade Licence?

• **Procedure**
  - Fill in the ministry application forms. The forms need to be signed by the landlord and owner of the premises. File the relevant application forms at the Ministry of Economy and Commerce (Registration and Commercial Licences Department) with the following documents:
    - For amending the premises:
      - The lease of the company’s business premises 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 centre in which case there is no minimum size;
      - Building completion certificate;
      - Photos of the premises;
      - Artwork of the company’s signage;
      - Valid civil defense clearance of the office rented;
      - Building Plan stamped by the Ministry of Municipality and Environment;
      - Copy of the ID of the Manager or Authorised signatory who has signed the application form.
    - For amending the manager:
      - Copy of the ID of the Manager or Authorised signatory who has signed the application form.

• **Fees**: QAR 120 for amending manager or location + Additional fee may apply based on the nature of amendment.
• **Processing time**: 1 day.

**Note**: (i) Given that the Trade Licence 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 Licence must be amended to reflect the same. (ii) The Trade Licence also states the name of the company’s manager and will, therefore, have to be amended if the manager is replaced.
Trade Licence | How to renew your Trade Licence?

- **Frequency**
  The company’s Trade Licence must be renewed on a yearly basis.

- **Procedure**
  - Fill in the ministry application forms. The forms need to be signed by the landlord and owner of the premises.
  - File the relevant application forms at the Ministry of Economy and Commerce (Registration and Commercial Licences Department) with the following documents:
    - Photos of the premises (particularly the building number);
    - Copy of the ID of the Manager or Authorised signatory who has signed the application form.

- **Fees**: the cost of renewing the trade licence depends on the company’s activities and can range between QAR 1,220 to QAR 10,220 as a maximum.

- **Processing time**: 1 day.

- **Penalties for delay**: There is a penalty of QAR 500 per month of delay.
Immigration Card | How to renew and/or amend your licence?

- The Immigration 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 immigration card.
- Click on the type of procedure you are interested in to be directed to the relevant section.
Licence renewal and/or amendment

Immigration Card | How to amend your Immigration Card?

- **Procedure**
  - Fill in the ministry application form. The form needs to be signed by all managers whose names appear on the Immigration Card.
  - File the relevant application form at the Ministry of Interior (Immigration Department) with the following documents:
    - Copies of the ID’s of the said managers.

- **Fees**: 200 QAR.
- **Processing time**: 1 day.

**Note**: If the Immigration Card contains the name of a manager who has been dismissed or replaced then the Immigration Card must be amended by removing or replacing the name of the said manager.
Immigration Card | How to renew your Immigration Card?

• **Frequency**
  The company’s Immigration Card must be renewed on a yearly basis.

• **Procedure**
  – Fill in the ministry application form. The form needs to be signed by all managers whose names appear on the Immigration Card.
  – File the relevant application form at the Ministry of Interior (Immigration Department) with the following documents:
    - Copies of the IDs of the said managers.

• **Fees**: 200 QAR.
• **Processing time**: 1 day.
• **Penalties for delay**: There is no penalty for delay.
How to increase the prices of goods and services?

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

1. **Application submission – Page 260**
   The request for increase in the price of a good or service must be presented in writing, to the Consumer Protection Department at the Ministry of Economy and Commerce.

2. **Examination and response – Page 263**
   The formal examination process starts, with the possibility that the application can be returned after providing justification. A response is provided within three months from submission.
1. Application submission

**Procedure**

- The applicant attends the Consumer Protection Department at the Qatari Ministry of Economy and Commerce, and submits the price increase application to the Prices Evaluation and Follow-up Section. The application as well as the below supporting documents must be presented to the Prices Evaluation and Follow-up Section in both physical and electronic form, they can be submitted through email or presented on a USB flash drive.

- The application must be filled out and signed by an authorized signatory and shall be stamped with the local company’s seal. The form must also be accompanied by the following:
  - Computer card (also referred to as Immigration card / Establishment Identity No.);
  - 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.
What is the supporting evidence for goods?

**Documents required for goods**

The following supporting evidence shall also be accompanied to the price increase application:

- 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**
  - The following supporting evidence shall also be accompanied to the price increase application:
    - 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 264.

• **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.
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 company ID code (also known as Import Code) from the Qatar General Authority of Customs, providing the following documents:
    - Commercial registration copy;
    - ID of the general manager.

- **Relevant Law:** Law no. 40 of 2002 issuing the Customs Law (as amended) and its executive regulations. Law No (17) of 2011 concerns the border measures for protecting the intellectual property rights creates the offence of importing goods that infringe intellectual property rights. The General Administration of Customs at the Ministry of Economy and Finance is empowered to take appropriate measures to prevent the entrance of such products into Qatar.

- **How to import?** Click here to be directed to the relevant process at page 266.
Importing

How to import?

- **Procedure:**

  **Step 1**
  The company must be registered on the Customs Clearance Single Window (Al Nadeeb) and it will be issued with login details in order to do so. The company will then appoint one of its managers to be the user of this Window, who must obtain access to the Hukoomi website and services.

  **Step 2**
  In order to import the company will need the following documents: invoice of imported goods attested by the Qatari Ministry of Foreign Affairs; the Certificate of Origin from the country the company is importing from; proof of manufacturing location directly on the product; export manifest from the customs authority of the country they are exporting from; and packing related information where required (e.g. number of products within the box, size of the box, etc).

  **Step 3**
  The company appoints a customs clearance agent from those licensed and available on the Customs Clearance Single Window who can carry out the customs clearance procedures once the imported goods or products reach Qatar. Based on the type of imported goods, there may be additional sector specific requirements to be satisfied and /or clearances to be obtained. Click on your sector to be directed to the additional relevant steps:

  - Food and beverage – Pg. 267
  - Technology – Pg. 268
  - Healthcare – Pg. 273

  **Step 4**
  A customs duties is applied to imported goods based on the kind of goods and their value. The value of a good is determined in accordance with the customs law and its executive regulations. The usual customs tariff for general goods in the GCC countries is 5% of the value of the goods (there is no double taxation). The goods must be imported within two years of tariff payment; otherwise the tariff must be repaid.

  **Tariff exemptions:**
  - 800 specific products
  - Products with serial numbers imported for temporary purposes (e.g. exhibitions). The tariff will only be paid on sold products.
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](https://www.moph.gov.qa/port-health-and-food-control)
    - 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](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).
  - The following required documents must be submitted:
    - Authorised importer application form;
    - A copy of valid Qatari Commercial Registration;
    - Letter of Power of Attorney in favour of the person signing on behalf of the applicant;
  - A unique Importers Registration Number is allotted to each authorised importer.
  - 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 269.
  - 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 on the application process applicable to you.

- **Simplified type approval process**
  - Page 270

- **Standard type approval process**
  - Page 271
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 licence;
    - Type approval certificate.
  – The following required documents must be submitted:
    - Application form which is available at this link http://www.cra.gov.qa/sites/default/files/documents/F-RT-09.pdf
    - CRA import permission;
    - Airway bill;
    - Licence 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.
• 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.
4. Business Expansion
Business expansion

What questions will this section answer?

1. Starting a business
   - How to protect your idea?

2. Business establishment
   - How to register your business in the sector you want to do business in?

3. Business operation in the local market
   - How to protect your idea when the company has already been established?

4. Business Expansion
   - When are audits mandatory?
   - How to calculate and pay taxes?
   - How to increase the prices of goods and services?
   - How to renew and/or amend your licence?
   - How to deal with bankruptcy?

5. Business Termination
   - How to liquidate/dissolve a business?
   - How to sell shares in a company?

- How to merge companies?
- How to establish a franchise?
- How to import?
- How to export?
- How to acquire a company?
- How to do a Joint Venture?
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How to export?

• **Pre-requisites:**
  – Ensure that the goods the company wishes to export are listed as a trading activity under 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 export are the ones listed as per the trading activity under its Commercial Registration.
  – Obtain the company ID code (also known as Export Code) from the Qatar General Authority of Customs, providing the following documents:
    - Commercial registration copy
    - ID of the general manager

• **Relevant law:** Law no. 40 of 2002 issuing the Customs Law (as amended) and its executive regulations.

• **How to export?** Click here to be directed to the relevant process at page 278.

• **Why to export?** Click here to be directed to page 281.
How to export?

• Procedure:

Step 1
Check whether the importing requirements of the country where you are exporting to require you to obtain a Certificate of Origin (fee of QAR 50) from the Qatar Chamber of Commerce and Industry.

Please click here to be directed to the relevant procedure at page 279.

Step 2
Check whether the importing requirements of the country where you are exporting to require you to obtain the authentication of the commercial invoice and the Certificate of Origin (if required as per Step 1) either from the Ministry of Foreign Affairs or the Qatari embassy of the country you are exporting to.

Step 3
Obtain the exporting clearance by:
• filling the prepaid Bill of Export,
• attaching invoices of goods, a shipping permit received from the credited agent of the ship if the goods are being exported by sea (or the bill of lading received from the agent of the airway company if the goods are being exported by air or sea) and any relevant documents/clearances required as per the previous steps, and
• submitting all the documents to the exporting officer for clearance.
How to obtain the certificate of origin?

- **Procedure**
  - Obtain a Certificate of Origin (COO) (fee of QAR 50) from the Qatar Chamber of Commerce and Industry by:

  1. **Fill in the relevant COO form**
     Obtaining and filling in the relevant COO form (depending on the goods being exported and the location of export); and

  2. **Provide a commercial invoice**
     Providing a commercial invoice, attested by the Chamber for an additional fee of QAR 50. The commercial invoice should include: invoice number and date; the consignee and their address; method of transport (land – air – sea); specifications of exported goods; total and net weight; number and type of parcels; country of origin; goods value; harmonized system code; and company seal and signature of the authorized signatory.

**Note:** The COO form must be signed by the same signatory as on the invoice provided (as per the second step). Please click here to be directed to the additional requirements to obtain the COO to export industrial products (manufacturing) at page 280.
Manufacturing additional requirements for the COO

- **Additional requirements to obtain a COO to export industrial products**
  - Provide a valid industrial licence.
  - Commit to products stated in the industrial licence.
  - Commit to the Harmonized System Code, which is related to each product stated in the licence.

- **Fees**: QAR 50.
- **Processing time**: the same day of the request.
Why export?

- Higher sales and profitability
- Economies of scale
- Lower unit costs
- Usage of excess production capacity
- Less reliance on domestic markets
How to establish a franchise?

• **How to establish a franchise?** In order to establish a franchise in Qatar, a company must enter into a franchise agreement with the foreign brand owner or otherwise the entity which has the right to grant the franchise.

• **Relevant Law:** Qatar law does not recognise franchise arrangements (per se) and, therefore, there is no legal means for registering such arrangements with official departments. However, 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 283.

• **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 Economy and Commerce.

(*): this does not prevent companies who are not wholly owned by Qatari nationals or who do not have an exclusive arrangement with the foreign brand owner from establishing a franchise in Qatar. Click here to see what is the process to be able to use the trademark, name and logo of a foreign brand at page 284.
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.

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.

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.

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.

If the commercial agency contract it 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 are the benefits of registering a commercial agency or exclusive distributor arrangement?

Franchise
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:

1. The trademark of the brand must first be registered in Qatar. Click here to the related process at page 199.

2. The agent or distributor will then have to obtain a Licence Agreement for the use of the trademark of the foreign brand. Such an agreement must be entered into between the registered trademark owner in Qatar and the Qatari agent or distributor.

3. A Non Objection Certificate issued from the trademark owner allowing the agent or distributor to use the trademark on the signboards of its retail premises or office.

4. Once these documents are obtained, the Licence Agreement (mentioned under point 2) must be registered in the Intellectual Property Protection department at the Ministry as stipulated in the Trademarks Law.

Note: This should be in line with the requirements set out in the Law No. 9 of 2002 with respect to Trademarks, Trade Indications, Trade names, Geographical Indications and Industrial Designs and Templates. This agreement must be attested by the relevant authorities if signed outside of Qatar.
Joint Venture

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.
• **Definition:** An unincorporated joint venture is a company that consists of two or more persons. It comprises a concealed company which is not valid as against third parties nor does it enjoy a separate legal personality and is not subject to any registration procedure.

1. An unincorporated joint venture necessitates a form of partnership by the joint venture participants that does not involve the registration of a separate legal entity.

2. An unincorporated joint venture is governed by a written agreement between the participants setting out each participant’s rights and responsibilities.

3. As contracts between the unincorporated joint venture and third parties are put into place between one or more of the joint venture participants, liability will personally fall on these participants.

• **What are the related law provisions?** Click here to be directed to page 287.

• **Why an unincorporated joint venture?** Click here to be directed to page 288.
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 | Partners | Resolution | Third parties | Bankruptcy |

**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

• It is the only type company that does not require registration. As such it does not have a separate legal identity.
• It has the advantage of not being registered if one of the partners does not wish to publish his name on the commercial registry of a company.

Disadvantages

• Creditors are only entitled to make claims against the individual partners with whom they have dealt.
• Partners may be therefore personally liable *vis a vis* third parties that they dealt with.
What is an incorporated joint venture?

- **Definition**: This is where the parties form an entity (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 38.

- **Joint venture agreement**: It can be the company’s memorandum of incorporation or can also involve other documents such as shareholders’ agreements.
What is it?

• **Definition:** 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.

• **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 291.

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

1. **Merger by combination**
   - Page 292

2. **Merger by amalgamation**
   - Page 293
Merger

What are the law provisions?

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

<table>
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<tr>
<th>Resolution of dissolution</th>
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<tr>
<td>• 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.</td>
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<tr>
<td>• Such resolution shall be declared by the methods prescribed for declaring whatsoever of amendments that occur to the company’s memorandum of incorporation.</td>
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<tr>
<td>• 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.</td>
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<tr>
<td>• 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.</td>
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Merger

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.

1. **Resolution of dissolution**
   A resolution shall be issued by the company to be absorbed on the dissolution thereof.

2. **Net assets evaluation**
   The net assets of the company to be absorbed shall be valued in accordance with the provisions of a valuation as stipulated by law.

3. **Increase capital resolution**
   The company absorbing the other company shall issue a resolution to increase its capital in accordance with the outcome of the valuation.

4. **Increase capital distribution**
   The increased capital shall be distributed to shareholders of the absorbed company pro-rated to their level of shareholding in the absorbed company.

How to do a merger by combination
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.

1. Resolution of dissolution
A Merger by Amalgamation shall take place when each of the merging companies issues a resolution of dissolution, and ...

2. New company incorporation
.... a new company shall be incorporated in accordance with the provisions of the law (please refer to the “Business establishment” phase), and ...

3. Shares allocation
... shares shall be allocated to the shareholders of each merged company on the basis of their share in the capital of the new company. Such shares shall be distributed pro-rata to their level of shareholding shares in the merged companies.
Acquisition

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:

  01. If it owns, directly or indirectly, part of the capital that grants it the majority of the voting rights.

  02. If it controls the majority of voting rights pursuant to an agreement with other partners or shareholders without contradiction with the interests and objective of the acquired company.

  03. If it owns voting rights that grants it the ability of actual control on the acquired company’s General Assembly resolutions. Owning 40% of shares or shares shall be deemed as evidence of acquisition if such percentage is the highest percentage of ownership in the company.

  04. If it owns voting rights that grants it the power for appointing and dismissing the majority of the members of the Board of Directors, Control Board or managers, as the case shall be.

- **How to acquire a company?** Click here to be directed to the relevant section at page 295.
Acquisition

How to acquire a company?

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

4. Articles of association amendment and board of directors’ election
The acquired company shall take such procedures necessary for the amendment of its memorandum of incorporation and for the election of new managers in accordance with the Company’s memorandum of incorporation.

3. Conveyance of shares
Completion of the procedures for the transfer of the shares, subject of acquisition, to the acquirer company (Click here to be directed to the relevant procedure at page 300). The acquirer shall not be deemed as owner of the shares unless this ownership is registered in the commercial register. Click here to be directed to what the acquirer company should do at page 296.

1. Resolution of the extraordinary general assembly
Issuance of a resolution by the Extraordinary General Assembly of both the acquired and the acquirer companies on the approval of acquisition and assignment of priority rights prescribed for shareholders and the relevant department must authenticate the resolutions of the companies.

2. Increase capital resolution and distribution
The acquirer company shall issue a resolution on the increase of its capital and distribute the increase of capital to partners or shareholders in proportionate with their shares or shares in the company in accordance with the Company’s memorandum of incorporation.
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.
5. Business Termination
Business termination

What questions will this section answer?

1. Starting a business
   - How to protect your idea?
   - How to register your business in the sector you want to do business in?

2. Business establishment
   - What’s the general rule for foreign investors?
   - How to protect your idea when the company has already been established?

3. Business operation in the local market
   - Which type of structure suits you best?
   - What are the business structures relevant to an SME?
   - How to recruit?
   - How to calculate and pay taxes?
   - How to increase the prices of goods and services?

4. Business Expansion
   - How to establish a franchise?
   - How to import?
   - How to renew and/or amend your licence?
   - When are audits mandatory?

5. Business Termination
   - How to sell shares in a company?
   - How to terminate a business?
   - How to deal with bankruptcy?
   - How to liquidate/dissolve a business?
# 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).

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<td>4</td>
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</table>
Selling a business

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.

  **Step 1**
  Draft a sale and purchase agreement (SPA) or use the Ministry of Economy and Commerce’s template for the same.

  **Step 2**
  Attend the Labour Department, Tax Department, the Ministry of Economy and Commerce and the concerned Ministry regulating the activity to obtain their approval/stamp on the SPA.

  **Step 3**
  Once all approvals are obtained, the Seller and the Buyer must attend the ministry of justice to sign the SPA. The SPA must then be authenticated by the Ministry of Justice.

  **Step 4**
  The Buyer must then attend the Ministry of Economy and Commerce to obtain the updated commercial registration reflecting the new ownership.

  **Step 5**
  The Buyer to attend the Ministry of Justice to sign the amended memorandum of incorporation.
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 immigration 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 immigration card (if a company);
  - A valid copy of the company’s commercial registration, memorandum of incorporation, trade licence, immigration 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.
Selling a business

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.
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.

1. Collation of documents
2. General Assembly Meeting
3. Deposit the Minutes
4. Notify the Debtors
5. Financial Statements Preparation
6. Bank Account Closure
7. Clearance from Qatar Ministry of Interior
8. Clearance from Tax Department
9. Obtain the Company’s Commercial Registration

Note: There is no centralised 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.
1. Collation of documents

• **Collate the below required documents**
  – Up to date copy of the Company’s Commercial Registration (CR);
  – Up to date original Trade Licence and Immigration (Computer) Card;
  – Copies of all audited financial statements submitted to the Income Tax Department at the Qatar Ministry of Finance from the date of incorporation to the end date of the last financial year ended;
  – Signed and stamped copies of the Income Tax Returns for all previous financial years.

• **Responsible Party:** Company or its legal representative.
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 Economy and Commerce.
  – 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.
4. Notify the debtors

- **Notifying the debtors of the liquidation of the Company**
  - Issue a notice letter informing the debtors that the Company will be placed under liquidation.
  - The notice must be sent to all debtors by registered mail.
  - If the debtors 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 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 Tax Department and all Tax Fillings are in order. There is a late filing penalty of QAR 36,000.

• **Responsible Party:** Liquidator.
6. Bank account closure

- **Obtaining a bank account closing letter**
  - Obtain a letter from the bank stating that the Company has closed its bank account in Qatar.

- **Responsible Party:** Company.
7. Clearance from Qatar Ministry of Interior

- **Obtaining non-objection letter**
  - 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 Immigration card (Computer card) of the Company.
  - The Company’s PRO must cancel all employees’ sponsorships before the Liquidator can apply for this letter.

- **Responsible Party:** Liquidator.
8. Clearance from Tax Department

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

- **Responsible Party:** Liquidator.
9. Obtain the company’s commercial registration

- **Obtaining non-objection letter**
  - Obtain a copy of the Company’s commercial registration stating that the Company has been cancelled and removed from the commercial register by submitting a Ministry form signed by the Liquidator.

- **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 314

- Sole Establishments
  - Page 320
Terminate a business

LLC and Partnership | How to terminate a business?

The below chart 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. Surrendering lease (office space)
4. Terminate arrangements with utility companies
5. Business bank accounts closure

How to 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).
3. 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).
Terminate a business

4. 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.
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.
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:

**Step 1**
Settle any outstanding business debts owed to creditors. If creditors are unknown, notice should be given to creditors of the establishment informing them that the establishment is now being terminated.

**Step 2**
Any of the published notices should allow for a 75 day period in which creditors can come forward and make claims against the establishment.

**Step 3**
Where the business sponsors employees, it must notify the Ministry of Interior (Immigration department) to remove the employee from the sponsorship of the establishment.

**Step 4**
Issue notices to the Ministry of Economy and Commerce to inform it that the establishment has been wound up.

**Step 5**
Issue notices to the bank to inform it that the establishment has been wound up.
Introduction:
- 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 322.

How to deal with bankruptcy? Click here to be directed to the relevant procedure at page 326.
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.
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?

• Sole establishments:
  – 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 bankruptcy, 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 Limited Partnership 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.

1. Court Order
2. Advertise in the Newspaper
3. Recover and Liquidation
4. Report to the Court and Notification
5. Bankruptcy Termination

How to deal with bankruptcy
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.
Bankruptcy of a business

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.

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.

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.
Appendix – Key Definitions
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<tr>
<td>Agent data</td>
<td>Information and details pertaining to the agent representing the applicant.</td>
</tr>
<tr>
<td>Al Nadeeb</td>
<td>Al-nadeeb customs clearance system is an online import and export customs system developed for the Qatar general customs authority to enable users to handle the clearing, inspection and pay associated charges for all items imported into and exported out of the state of Qatar.</td>
</tr>
<tr>
<td>Articles of Association</td>
<td>Document defining the company's purpose and laying out rules for accomplishing tasks within the company including appointing directors, maintaining financial records, determining share capital etc.</td>
</tr>
<tr>
<td>Berne Convention</td>
<td>The Berne Convention for the Protection of Literary and Artistic Works, usually known as the Berne Convention, is an international agreement governing copyright, which was first accepted in Berne, Switzerland, in 1886.</td>
</tr>
<tr>
<td>Building Completion Certificate</td>
<td>A certificate issued by the ministry of municipality and environment providing 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 and environment and other service providers such as KAHRAMAA.</td>
</tr>
<tr>
<td>Business Establishment</td>
<td>A location where business is conducted, goods are made or stored or processed or where services are rendered. It is fairly simple to register in Qatar.</td>
</tr>
<tr>
<td>Certificate of Origin</td>
<td>A trade document certifying that good in a particular export shipment are wholly obtained, produced, manufactured or processed in a particular country.</td>
</tr>
<tr>
<td>Term</td>
<td>Definition</td>
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<tr>
<td>Commercial Indications</td>
<td>Any description related, directly or indirectly to the following: (a) The number, quantity, size, capacity, power or weight of the products. (b) The place or the country in which the goods were manufactured or produced. (c) The manufacturing process or method of production. (d) The components elements therein. (e) The particulars of the manufacturer or the producer. (f) The existence of patents or other rights or of any privileges, awards or certificates of distinction. An example would be &quot;Made in China&quot; or &quot;Handmade&quot;.</td>
</tr>
<tr>
<td>Commercial Registration</td>
<td>The commercial registration of a company evidences its registration in the commercial register at the Qatar ministry of economy and commerce. The commercial registration contains important information regarding the share capital of the company, its shareholders, its managers and authorised signatories and its permitted activities.</td>
</tr>
<tr>
<td>Company</td>
<td>A company is a legal entity that exists separate from 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 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.</td>
</tr>
<tr>
<td>Company Seal</td>
<td>Company stamp representing its legal name.</td>
</tr>
<tr>
<td>Copyright</td>
<td>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.</td>
</tr>
<tr>
<td>Copyright Deposit Certificate</td>
<td>A Certificate issued by the MEC, specifying the date of depositing the works, the subject matter and nature of the neighboring right and the name of the holder or owner.</td>
</tr>
<tr>
<td>Court Order</td>
<td>An order issued from a competent court.</td>
</tr>
<tr>
<td>Term</td>
<td>Definition</td>
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<td>----------------------</td>
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</tr>
<tr>
<td>Deed of Ownership</td>
<td>A legal instrument in writing confirms the title, interest, right or property of an individual to a property.</td>
</tr>
<tr>
<td>E-contract System</td>
<td>Online system introduced by moadlsa on hukoomi where employers are obliged to register and update contracts of their employees.</td>
</tr>
<tr>
<td>Environmental Permit</td>
<td>A permit issued by the ministry of municipality and environment for the operation of a factory.</td>
</tr>
<tr>
<td>e-PCT</td>
<td>An e-service which is used to monitor the status of applicants' international application and modify it as necessary in real-time, communicate securely with WIPO's PCT examiners, monitor deadlines and receive notifications of events and necessary action.</td>
</tr>
<tr>
<td>Establishment</td>
<td>A business establishment is defined as a location where business is conducted, goods are made or stored or processed or where services are rendered.</td>
</tr>
<tr>
<td>General Assembly</td>
<td>A company is required to 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 to discuss important matters pertaining to the company.</td>
</tr>
<tr>
<td>Geographical Indications</td>
<td>Any expression or sign indicating the name of any geographical country, region or location mentioning the product origin or its quality or characteristics or fame partially or totally related to the geographical environment or the natural or human elements in such origin.</td>
</tr>
<tr>
<td>Harmonized System Code</td>
<td>Standardised international product nomenclature system consisting of over 5000 commodity groups, each denoted by a 6 digit code.</td>
</tr>
<tr>
<td>Hukoomi</td>
<td>Hukoomi is the official e-government portal and is used for administrative tasks such as applying for block visas, renewing residence permits etc</td>
</tr>
<tr>
<td>Term</td>
<td>Definition</td>
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<tr>
<td>-------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Imaginary Profits</td>
<td>Fictitious profits distributed to the shareholders of a company.</td>
</tr>
<tr>
<td>Immigration Card/Computer Card</td>
<td>The document that registers a company with the Ministry of Interior in Qatar allowing it to issue work visas and sponsor employees.</td>
</tr>
<tr>
<td>Import Authorisation Licence</td>
<td>A document issued by the general customs authority allowing companies to import certain materials or products into Qatar.</td>
</tr>
<tr>
<td>Industrial Licence</td>
<td>A licence issued by the ministry of energy and industry allowing companies to operate a factory in Qatar.</td>
</tr>
<tr>
<td>Intellectual Property Rights</td>
<td>Legal ownership of a patent, copyright, trademark etc</td>
</tr>
<tr>
<td>Joint Liability Company</td>
<td>A company consisting of two or more natural persons, who are jointly responsible in their properties for the liabilities of the company.</td>
</tr>
<tr>
<td>Juristic Person/s</td>
<td>A legal entity that exists separate from its directors and shareholders. The legal entity is established by a written contract between its partners referred to as the memorandum of incorporation.</td>
</tr>
<tr>
<td>Labour Card/Work Permit</td>
<td>Issued by the immigration department (of Qatar’s ministry of interior) to non-Qatari employees, subject to the non-availability of a qualified registered Qatari worker to carry out the work (in respect of which the work permit is applied for). The work permit is electronically attached to the successful applicant’s Qatari ID (i.e. there is no separate labour card).</td>
</tr>
<tr>
<td>Term</td>
<td>Definition</td>
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<tr>
<td>Letter of Intent</td>
<td>In the context of healthcare, a letter of intent is a letter issued by person(s) who wish to provide any new, or change existing, healthcare services to the Ministry of Public Health licensing department, notifying them of their intent to do so.</td>
</tr>
<tr>
<td>Limited Liability Company (LLC)</td>
<td>A business structure where the partner's liability is limited to the extent of the shareholders.</td>
</tr>
<tr>
<td>Limited Partnership Company</td>
<td>A company consisting of two or more natural persons, who are jointly responsible in their properties for the liabilities of the company. It consists of two categories of partners, joint and silent partners.</td>
</tr>
<tr>
<td>Liquidator</td>
<td>Official appointed to realise the company’s assets, pay its creditors and distribute any surplus to its shareholders upon bankruptcy.</td>
</tr>
<tr>
<td>Material Shares</td>
<td>Shares which are issued to a partner in lieu of a material contribution to the company.</td>
</tr>
<tr>
<td>Memorandum of Incorporation</td>
<td>Document which lays out the rights, duties and responsibilities of shareholders, directors and others in a company.</td>
</tr>
<tr>
<td>Mettrash</td>
<td>A mobile application developed by the ministry of interior that enables Qatari nationals and residents to obtain a wide range of ministry of interior's services through while enjoying the convenience of using their mobile phones.</td>
</tr>
<tr>
<td>Municipality Licence</td>
<td>Also known as a trade licence, is a document issued by the Ministry of Economy and Commerce licensing a company to operate from its chosen office premises.</td>
</tr>
<tr>
<td>Term</td>
<td>Definition</td>
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<tr>
<td>No Objection Certificate</td>
<td>Is a type of legal certificate issued by any agency, organization, government body or, in certain cases, an individual confirming that they do not object to the covenants of the certificate.</td>
</tr>
<tr>
<td>Notary Public</td>
<td>Public officer authorised to attest or certify documents.</td>
</tr>
<tr>
<td>Partner’s Register</td>
<td>A special register maintained at the head office of the company for partners that includes details of names and contact details of partners, number and value of shares, assignment of shares etc.</td>
</tr>
<tr>
<td>Patent</td>
<td>Certificates granted by the patents office at the ministry of economy and commerce or official document granted by the state (patent office-intellectual property rights protection department) to the inventor affording them protection over inventions.</td>
</tr>
<tr>
<td>Patent Gazette</td>
<td>Gazette in which all granted patents are published. Opposition of such granting decision must be made within 60 days of its publication.</td>
</tr>
<tr>
<td>Power of Attorney</td>
<td>A legal written authorization to represent or act on the appointer's behalf in private or business affairs or some other legal matter. A power of attorney can be specific or general and must be made in accordance with the laws and regulations of the country in which it is issued.</td>
</tr>
<tr>
<td>Priorities</td>
<td>Priority is a time limited right given by virtue of the first application submitted, an applicant may rely on the date of such application when applying for IP rights in other countries by claiming priority.</td>
</tr>
<tr>
<td>Term</td>
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<tr>
<td>Probation Period</td>
<td>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.</td>
</tr>
<tr>
<td>Qatar Certificate of Need (QCON)</td>
<td>A certificate issued by the Ministry of Public Health Licensing Department on receipt of each completed Letter of Intent upon conducting a preliminary assessment.</td>
</tr>
<tr>
<td>Qatari Standard Specifications (QSS) Certificate</td>
<td>A certificate issued by the general authority for specification and standardisation regarding conformity with certain standards and specifications.</td>
</tr>
<tr>
<td>Tax Card</td>
<td>Document to be obtained from the tax department (ministry of finance) by every taxpayer carrying out activities in Qatar.</td>
</tr>
<tr>
<td>Tax Registration</td>
<td>The registration of the company with the tax department of the Ministry of Finance.</td>
</tr>
<tr>
<td>Trade Licence</td>
<td>Also known as a municipality licence, is a document issued by the Ministry of Economy and Commerce licensing a company to operate from its chosen office premises.</td>
</tr>
<tr>
<td>Trade Name</td>
<td>The name or designation identifying the enterprise owned by a natural or juridical person.</td>
</tr>
<tr>
<td>Trademark</td>
<td>A trademark 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.</td>
</tr>
<tr>
<td>Trade Secrets Protection</td>
<td>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.</td>
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</tbody>
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## Key Definitions

<table>
<thead>
<tr>
<th>Term</th>
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<tbody>
<tr>
<td>Travel Agency</td>
<td>“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.</td>
</tr>
<tr>
<td>Voting Rights</td>
<td>Shareholders' rights to vote on matters in the company's general assembly.</td>
</tr>
<tr>
<td>Wages Protection System</td>
<td>Electronic salary transfer system that allows institutions to pay wages through banks approved and authorised to provide the service.</td>
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</tbody>
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