



An Introductory Business Guide **on Qatar**

Prepared by the US-Qatar Business Council

Doha, Qatar
May 2020



Table of Contents

Introduction	3	Qatar Civil Aviation Authority	25
US-Qatar Business Council Doha Office	4	Qatar University	26
Qatar: General Overview	5	Supreme Committee for Crisis Management	26
Investment in Qatar	7	The Supreme Committee for Delivery & Legacy (SC)	26
Ministries	8	Qatar Olympic Committee (QOC)	26
Ministry of Energy (MOE)	8	Qatar Foundation (QF)	27
Ministry of Interior (MOI)	8	The Investment Promotion Agency Qatar LLC (IPAQ)	27
Ministry of Awqaf and Islamic Affairs (Awqaf)	10	Qatar Development Bank (QDB)	28
Ministry of Finance (MOF)	11	Qatar Science and Technology Park (QSTP)	28
Ministry of Justice (MOJ)	12	Qatar Free Zones Authority (QFZA)	28
Ministry of Education and Higher Education	13	Independent and Private Leading Organizations	29
Ministry of Municipality and Environment (MME)	14	Qatari Businessmen Association (QBA)	29
Ministry of Public Health (MOPH)	15	YPO	29
Ministry of Culture and Sports (MCS)	16	Entrepreneurs' Organization Qatar (EO)	29
Ministry of Commerce and Industry (MOCI)	17	Employment & Labor Law	30
Ministry of Administrative Development, Labor & Social Affairs (ADLSA)	18	Employment	30
Ministry of Transport and Communications (MOTC)	19	Type of Contracts	31
Ministry of Defense	20	Sponsorship	31
Ministry of Foreign Affairs	21	End of Service	31
Planning and Statistics Authority (PSA)	22	Business Structures in Qatar	32
Leading Organizations & Institutes	23	Entities Under Commercial Law	32
Qatar Chamber of Commerce (QCCI)	23	Qatar Free Zone Authority (QFZ)	34
Qatar Investment Authority (QIA)	23	Qatar Science and Technology Park (QSTP)	35
QINVEST	23	Qatar Financial Center (QFC)	35
Qatar Stock Exchange (QSE)	24	Taxation	36
Qatar Central Bank (QCB)	24	Personal Tax	36
Qatar Financial Center (QFC)	25	Company Taxation	36
		Conclusion	37



For questions and verifications, please consult our offices:

USQBC Qatar Office:

Tornado Tower
Level 22
Doha, Qatar
+97444294977
DimaWahbeh@usqbc.org

USQBC Washington DC Office:

1220 L ST NW
Suite 350
Washington, DC 20005
(202) 457 8555
AmandaMichetti@usqbc.org

Disclaimer:

USQBC is not responsible, should any of the texts, information, published data and links to other websites be found to be inaccurate or not updated, incomplete or not up to date, readers are reminded that the content exists solely for information purposes and has no value of an official nature.



Introduction

This guide includes a summary of the measures for establishing a business in Qatar. The purpose of this brief is to provide essential information to foreign investors unfamiliar with Qatar's business market and economy. This document includes an overview of Qatar and its economy, laws & regulations, current investment opportunities, and business structures. It is important to note that laws & regulations are subject to change by the Qatari authorities in line with meeting Qatar's 2030 National Vision. USQBC encourages interested parties to consult USQBC staff to verify any information stated below.

In this guide, our team at USQBC has compiled information on the establishment of a business in the State of Qatar which shall be used as reference for investors and businesses interested in establishing a presence in the Qatari market. Marked as one of the leading business hubs globally, Qatar positions itself as an attractive investment destination. Being one of the richest economies in the world, Qatar's Gross Domestic Product (GDP) has been estimated to reach \$237 bn by 2024 according to a report released by FocusEconomics.

US-Qatar Business Council

Doha Office

The US-Qatar Business Council promotes, enhances and advances the bilateral business relationship between the United States and the State of Qatar.

The Council envisions a seamless relationship between the US and Qatar; a permanent partnership built on a foundation of mutual interests and strong business, cultural, and security relations. The Council is the leading organization dedicated exclusively to enhancing the bilateral commercial relationship between the US and Qatar.

The Council achieves this vision primarily, but not exclusively, through improving the commercial and economic relationship between the US and Qatar. The Council offers business advisory services, consultancy services, and coordinates trade missions for US and Qatari companies to facilitate bilateral business. The Council utilizes various vehicles to highlight Qatari happenings and engage stakeholders, including partnerships, events, and articles.

The Council's office in Doha opened its doors end of 2019, facilitating USQBC's mission by offering an aligned agenda with the office in Washington, DC. The foundation of the office in Doha will help advance USQBC's strategic goals in helping the Qatari business community in understanding what the Council may offer to further advance the commercial and investment relationship of both countries.

Visit our [official website](#) for the latest updates.



Qatar: General Overview

The State of Qatar is located on the western coast of the Arabian Gulf. Qatar has a population of 2.8 million, of which approximately 85% of the population are expatriates.

Qatar's government structure is considered a constitutional monarchy. The current ruling family is the House of Al Thani. H.H. Sheikh Tamim Bin Hamad Al Thani assumed his duties as Amir of the State of Qatar on 25th June 2013, following the announcement of H.H., The Father, Amir, Sheikh Hamad Bin Khalifa Al Thani's decision to hand over his power to his Heir Apparent in an address to the Qatari people, and the pledge of allegiance to H.H. Sheikh Tamim as the new Amir.¹

Although the official language is Arabic, English is spoken widely, bearing in mind the high number of expatriates. Additionally, Islam is the official religion in the country, and Sharia is the major legislation in Qatar.

Oil and Natural Gas revenues have contributed to Qatar being one of the highest per-capita income countries, as well as one of the fastest-growing economies in the world. Qatar has the third-largest Natural Gas reserves in the world and these are expected to last well into the 22nd century. Its proven Oil reserves should also enable continued output at current levels for many years.²

Aside from Oil and Natural Gas revenues, Qatar is recognized in other sectors. Firstly, Qatar is a destination for artists & art collectors. Under the patronage of H.E. Sheikha Al Mayassa, Qatar Museums brings together museums, public art, and cultural heritage in Qatar, making it one of the preeminent cultural capitals in the region.

Secondly, Qatar offers world-class education for Qatari nationals and international students in the country's efforts to transition to a knowledge-based economy. Under H.H. Sheikha Moza and H.E. Sheikha Hend, Qatar Foundation has been driving regional innovation and entrepreneurship, fostering social development and a culture of lifelong learning, and preparing Qatar's brightest minds to tackle tomorrow's biggest challenges.³ Qatar Foundation is home to nine universities, 8,000+ students, and over 90 nationalities.⁴ In addition to providing quality education, Qatar prioritizes investment in education on a global level. Education Above All (EAA) is a foundation founded in 2012 by H.H. Sheikha Moza bint Nasser. It aims to contribute to human, social, and economic development through the provision of quality education by focusing on those affected by poverty, conflict, and disaster. EAA champions the needs of children, youth and women to empower them to become active members of their communities.

¹ (n.d.). Retrieved from Government Communications Office: Government Of Qatar <https://www.gco.gov.qa/en/>

² (n.d.). Retrieved from <https://www.pwc.com/m1/en/tax/documents/doing-business-guides/doing-business-guide-qatar.pdf>

³ (n.d.). Retrieved from <https://www.qf.org.qa/>

⁴ (n.d.). Retrieved from <https://www.qf.org.qa/education>

Additionally, one of the world's leading network and news channel, Al Jazeera, plays a key role in exposing Qatar globally. Launched in 1996, Al Jazeera Arabic was the first independent news channel in the Arab world dedicated to providing comprehensive news and live debate.⁵

Qatar is a recognized destination for hosting international conferences and exhibitions annually. For example, Qatar hosts the World Innovation Summit for Education (WISE) which is attended by over 2,000 educators, decision-makers, and influential experts from the public and private sectors from over 100 countries. They gather in Doha annually engaging plenaries, dialogues, debates, and tailored networking sessions to reimagine and build the future of education.

Furthermore, Qatar's positioning to host the FIFA 2022 World Cup presents many opportunities to the State and attracts local, regional and international investment opportunities.

Qatar's National Vision aims that - by 2030 - Qatar becomes an advanced society capable of sustaining its development and providing a high standard of living for its people. Qatar's National Vision consists of long-term goals for the country and includes a framework in which national strategies and implementation plans can be developed.⁶

⁵ (n.d.). Retrieved from <https://www.aljazeera.com/aboutus/>

⁶ (n.d.). Retrieved from <https://www.gco.gov.qa/en/about-qatar/national-vision2030/>

Investment in Qatar

According to the Ministry of Commerce and Industry, Qatar represents an attractive destination for foreign investments, offering investors political and social stability in addition to a full range of benefits to energy-consuming industries. The State of Qatar has the largest Gas reserves in the world and is a strategic location within the Gulf region. Additionally, the State of Qatar has adopted a free market economy and enacted laws and legislations that are being continuously revised to ensure an open economy with no business restrictions, customs burdens or limitations on money transfers, and has also provided attractive incentives and facilities to bolster investors' profits.⁷

Qatar assists foreign participation in joint ventures with the supply of technology, market administration and equity participation. The State also aids businesses with rapid access to leading markets and suppliers, especially in the following fields:

- Tourism
- Agriculture
- Manufacturing
- Health
- Education
- Development and exploitation of natural resources
- Consultancy services
- Information technology (IT)
- Other services related to sports, culture, entertainment and distribution

Investors interested in exploring the opportunities of business in Qatar, the Ministry of Commerce and Industry offers the latest reports and statistics on the trade sector, particularly the number of registered companies, the commercial licenses issued, and other relevant information. Please visit the Ministry of Commerce and Industry's [website](#) to learn more.

⁷ (n.d.). Retrieved from https://www.flandersinvestmentandtrade.com/export/sites/trade/files/attachments/MEC_Investment_Booklet_EN.pdf

Ministries

Ministry of Energy (MOE)

H.E Mr. Saad Sherida Al-Kaabi is the current Minister of State for Energy Affairs, since November 2018.

H.E the Minister of State for Energy Affairs has overall responsibility for all energy issues, including optimal utilization of the country's natural resources as per relevant laws. H.E. is also responsible for a regular and sustainable supply of energy, power, and water for domestic need and regular review of potential and viable alternatives to secure such needs. The Minister also oversees the overall policy and development of national industries.⁸ According to the government relation's office, the role and goals of the Ministry include below:⁹

- Development and support of industrial ventures in a way that helps diversify national income sources
- Endeavour to diversify income sources
- Maximizing value addition of intermediate materials
- Encouraging private sector to increase its contribution to the industrial development
- Increasing the manufacturing industries' sector contribution to Gross Domestic Product GDP
- Encouraging, support and development of clean and energy-intensive industries
- Strengthening integration between Oil and Gas sector and manufacturing sector, and other economic sectors and achieving maximum integration between operating manufacturing projects

⁸ (n.d.). Retrieved from www.mei.gov.qa

⁹ (n.d.). Retrieved from <https://eteconline.org/news/ministry-of-energy-and-industry-of-qatar/>

Ministry of Interior (MOI)

H.E Sheikh Khalid bin Khalifa bin Abdulaziz Al Thani was appointed Prime Minister for Qatar in January 2020.

The Ministry of Interior was formed in 1970 according to the decree No. (5) stipulating the functions of the Ministries and other government organizations in the country. The Ministry's roles include guaranteeing national security, maintaining the safety of nationals and expatriates as well as taking all necessary measures to prevent crimes and national instability. Regarding residency-related procedures, the Ministry's responsibilities include: issuing travel documents, residency cards, and visas.¹⁰

According to the Amiri Decree 16/2014 on assigning functions and duties of the Ministries in the country, the Ministry of Interior has the following general duties and functions:

- Propose policies, plans and programs relating to the functions of the ministry and its implementation after adoption
- Overseeing its affiliates, as determined by the legislative instruments organizing these authorities
- Implementing the laws, regulations and decrees relating to the functions of the ministry
- Overall supervision of the public and private entities that engage in activities related to the functions of the ministry, and issuance of the necessary licenses, according to the law
- Quality control in performance of activities related to the functions of the ministry
- Developing relations between the country and other countries and international organizations in the field of functions of the ministry, and reaching into contracts and agreements, in coordination with the competent authorities
- Collect, study and analysis of information and data concerning the activity of the ministry, and demonstrate the benefit from them in the planning and implementation of programs and policies relating to its functions
- Preparation of draft legislative instruments relating to the functions of the ministry
- Representing the Country at Arab, regional and international conferences, bodies, organizations in the field of Ministry's functions
- Preparing statistics on related to the functions of the Ministry and publishing it in coordination with the competent authorities
- Preparing annual budget of the Ministry and its final account

¹⁰ (n.d.). Retrieved from www.moi.gov.qa

Ministry of Awqaf and Islamic Affairs (Awqaf)

The Ministry of Endowments (Awqaf) and Islamic Affairs apply Islam both as a methodology and ideology. The Ministry focuses on the affairs of Muslims through different means: in the field of Da'wah (call to Allah), in running the mosques, maintaining and refurbishing them, and supervising them for the sake of the wellbeing of the Muslims, for citizens and residents.¹¹

H.E the Minister of Endowments and Islamic Affairs has overall responsibility for all Endowments and Islamic Affairs issues, including:¹²

- Spreading Islamic culture and education, increasing religious awareness and demonstrating the impact of Islam on the development of human civilization
- Overseeing the endowments department, the Zakat charity fund, and the building and licensing of mosques
- Supervising the education of the Holy Quran and overseeing the procedures for Al-Haj pilgrimage

¹¹ (n.d.). Retrieved from www.islam.gov.qa

¹² (n.d.). Retrieved from <https://www.gco.gov.qa/en/ministries/minister-of-endowments-and-islamic-affairs/>

Ministry of Finance (MOF)

H.E Mr. Ali Shareef Al Emadi was appointed Minister of Finance in June 2013.

Qatar's Ministry of Finance (MOF) regulates financial policies and oversees the public finances. Its responsibilities include drafting and implementing the annual state budget and managing and refining the fiscal strategy in line with the Qatar National Vision 2030.¹³

H.E. the Minister of Finance has overall responsibility for allotting the Ministry of Finance roles and responsibility, including:¹⁴

- Proposing goals and tools of fiscal policy consistent with the requirements of national development
- Preparing and implementing the state budget
- Preparing draft legislation related to financial revenue and public expenditure

¹³ (n.d.). Retrieved from www.mof.gov.qa

¹⁴ (n.d.). Retrieved from <https://www.gco.gov.qa/en/ministries/minister-of-finance/>

Ministry of Justice (MOJ)

H.E Dr. Issa bin Saad Al Jafali Al Nuaimi was appointed Minister of Justice and Minister of State for the Council of Ministers' Affairs in November 2018.

The Ministry's responsibilities include providing legal services under the top international standards through the investment of their human resources, global techniques, and continuously establishing and maintaining a work environment that enhances creativity.¹⁵

The Ministry is responsible for the provision of legal aid and administration of justice through courts. H.E the Minister of Justice has overall responsibility for all Ministry of Justice matters including:¹⁶

- Supervising the practice of law in Qatar, defending the state in cases that are filed against it, and supervising the registration of legal processes
- Reviewing contracts undertaken by other government bodies
- Overseeing efforts to increase awareness of the law, overseeing legal training for government employees, as well as monitoring law-related jobs: lawyers, legal experts, and judges

¹⁵ (n.d.). Retrieved from www.moj.gov.qa

¹⁶ (n.d.). Retrieved from <https://www.gco.gov.qa/en/ministries/minister-of-justice-2/>

Ministry of Education and Higher Education

H.E Dr. Mohammed Abdul Wahid Al Hammadi was appointed Minister of Education and Higher Education in June 2013.

Formed in 1956, the Ministry of Education currently supports schools with educational facility inspections, health services, and electricity and water. Its personnel were consolidated into the Supreme Education Council in 2009.¹⁷

H.E. the Minister of Education and Higher Education is responsible for all Ministry of Education and Higher Education affairs, including:

- General public and private schools' policies and supervision
- General higher education institutions' policies and supervision

¹⁷ (n.d.). Retrieved from www.moe.edu.qa

Ministry of Municipality and Environment (MME)

H.E Eng. Abdulla bin Abdulaziz bin Turki Al Subaie was appointed Minister of Municipality and Environment in November 2018.

The Ministry of Municipality and Environment (MME) offers the general public services to meet daily requirements, and contribute through its subsidiary departments, municipalities, and centers, to the rapid development of the State of Qatar. This is in line with Qatar National Vision 2030, which aims to categorize the country among the developed countries, based on the pillars of human development, economic, social and environmental development.¹⁸

The Ministry is vested with the areas of Municipal Affairs and Urban Planning, and responsible for the following aspects:¹⁹

- Preparation of urban plans at the State level, and Supervising its implementation in coordination with the concerned authorities
- Land surveying and subdivisions
- Preparation of cadastral maps of the State of Qatar
- Management of State properties
- Provision & Allocation of lands for the needs of government authorities
- Reviewing the recommendations of the Central Municipal Council and taking relevant adequate decisions
- Land expropriation & temporary Land Acquisition for the public interest
- Suggestion and implementation of municipal projects including buildings, gardens, parks and landscaping plantations, besides monitoring buildings construction and buildings control
- Preparation and implementation of systems and programs for public cleansing, and
- Supervising the practice of engineering professions, and the cemeteries, and providing honoring tributes to the deceased

¹⁸ (n.d.). Retrieved from www.mme.gov.qa

¹⁹ (n.d.). Retrieved from <http://www.mme.gov.qa/cui/view.dox?id=583&siteID=2>

Ministry of Public Health (MOPH)

H.E Dr. Hanan Mohamed Al Kuwari was appointed Minister of Public Health in January 2016.

The Ministry of Public Health (MOPH) drafts and oversees the implementation of the national health policy and related regulatory framework for Qatar. It aims to create an outstanding, well-managed system that supports the national vision of wellness for all those living in the country.²⁰

H.E. the Minister of Public Health is responsible for all Ministry of Health issues including:²¹

- Oversight of the quality and effectiveness of services delivered by public and private sector health service providers
- Oversight of public health service programs, including disease prevention, occupational health, food safety, environmental safety and national immunization programs
- Preparation and development of Qatar's National Health and Public Health Strategies, and monitoring their progress

²⁰ (n.d.). Retrieved from <https://qatar-weill.cornell.edu/about-us/our-partners/ministry-of-public-health>

²¹ (n.d.). Retrieved from <https://www.gco.gov.qa/en/ministries/minister-of-public-health/>

Ministry of Culture and Sports (MCS)

H.E Mr. Salah bin Ghanem Al Ali was appointed Minister of Culture and Sports in January 2016. He was originally appointed Minister of Youth and Sports in June 2013.

The Ministry of Culture and Sports (MCS) seeks to provide a growing and inclusive cultural environment for the energies of the Qatari society. Its mission is to develop a national renaissance, in both sport and culture, to place Qatar among the developed and civilized countries and to become a role model for others. By building on the consciousness of its indigenous people and a humanitarian value system, the Ministry seeks to entrench Qatar's cultural role regionally and internationally.

H.E. the Minister of Culture and Sports is responsible for all Ministry of Culture and Sports subjects, including:

- Regulating licenses for the construction of youth and sports clubs
- Increasing awareness of youth and sports activities
- Liaising with relevant parties to support culture and sports in accordance with the 2030 Vision

Ministry of Commerce and Industry (MOCI)

H.E. Mr. Ali bin Ahmed Al Kuwari was appointed Minister of Commerce and Industry in November 2018.

The Ministry of Commerce and Industry (MOCI) is responsible for overseeing commercial and industrial activities for the State of Qatar and directing these activities following the requirements of national development. The Ministry's mandate includes business development and support needed to attract investments and develop exports. Other responsibilities are developing methods and procedures for providing public services to the business and investment sector, regulating the practice of trade professions, registering the commercial and investment establishments, issuing the necessary licenses to carry out their activities, and supervising the regulation and control of markets in its area of competence.²²

H.E. the Minister of Commerce and Industry has overall responsibility for all Commerce and Industry issues, including:²³

- Planning and overseeing the implementation of economic policies aimed at promoting sustainable development at the national level in line with the National Development Strategy 2017-2022 and the Qatar National Vision 2030
- Developing businesses and securing investments
- Protecting copyrights

²² (n.d.). Retrieved from <https://www.moci.gov.qa/en/about-the-ministry/vision-mission-and-message/>

²³ (n.d.). Retrieved from <https://www.qco.gov.qa/en/ministries/minister-of-commerce-and-industry/>

Ministry of Administrative Development, Labor & Social Affairs (ADLSA)

H.E. Mr. Yousuf Mohamed Al Othman Fakhroo was appointed Minister of Administrative Development, Labor & Social Affairs in November 2018.

Since its establishment, the Ministry of Administrative Development, Labor & Social Affairs (ADLSA) has undertaken the responsibility of achieving public objectives of administrative development, labor and employment affairs and social protection of citizens in the State of Qatar. It is considered one of the services- providing ministries that seek to provide services to citizens and foreign residents.²⁴

H.E. the Minister of Administrative Development, Labor & Social Affairs is responsible for all Ministry affairs including:²⁵

- Supervising the implementation of the law, particularly around Qatar's labor laws
- Establishing and regulating the overall policies for human resources, including the nationalization of jobs
- Supervising the administration of the government human resources planning program, and setting up scholarship policies for government authorities in line with the national plan for job nationalization, as well as overseeing the state administration efficiency and the training of Qatari civil servants
- Supervising the setting up of policies and plans for the recruitment of the workforce in the private sector and developing their skills, settling labor disputes, issuing work licenses and penalizing related violations
- Monitoring and follow up on the procedures of occupational safety and health, and inspecting companies and enterprises to ensure the implementation of the Labor Law provisions
- Supervising the provision of social security services to beneficiaries, the implementation of housing policies, and publicizing the registration of private societies and institutions

²⁴ (n.d.). Retrieved from <https://www.adlsa.gov.qa/en/ADLSA/the-ministry/about-us>

²⁵ (n.d.). Retrieved from <https://www.gco.gov.qa/en/ministries/minister-of-administrative-development-labour-and-social-affairs/>

Ministry of Transport and Communications (MOTC)

H.E. Mr. Jassim bin Saif Al Sulaiti was appointed Minister of Transport and Communications (MOTC) in January 2016 after the two ministries were merged. He was appointed Minister of Transport in 2013.

In recognition of the significant role of transport and the Information and Communications Technology (ICT) in building a robust knowledge-based economy in light of Qatar National Vision 2030, the Ministry of Transport and Communications was established as per Amiri Order No. 1 of 2016 amending the formation of the Council of Ministers. Amiri Decree No. 4 of 2016 sets the mandates and functions of the Ministry of Transport and Communications, as follows:²⁶

- Organizing land and maritime transport businesses
- Developing and improving transport services, studying their projects, and supervising and following up their implementation to achieve the expansion of economic activity and serve the requirements of the national development scale
- Overseeing and developing the information and communications technology sector to serve the national development requirements
- Fostering a competitive environment that is conducive to investments
- Securing and enhancing the efficiency of ICT infrastructure and developing the next generation thereof
- Raising awareness of the importance of ICT and how to use it safely to improve peoples' lives, towards building a knowledge community based on digital economy and;
- Implementing and overseeing e-government programs.

Ministry of Defense

H.E. Dr. Khalid bin Mohamed Al Attiyah was appointed Minister of State for Defense Affairs in January 2016 and Deputy Prime Minister in November 2017.

The Ministry of Defense is responsible for defending the State of Qatar. It leads fighting and support units including: Qatar Emiri Land Forces, Qatar Emiri Air Forces, Qatar Emiri Navy Forces, Calibration, Center of Qatar Armed Forces. The Ministry of Defense is directed and guided by the Constitution of Qatar.

Ministry of Foreign Affairs

The Ministry of Foreign Affairs is responsible for Qatar's external and diplomatic relations. Sheikh Mohammad Abdulrahman Al Thani has been serving as the Deputy Prime Minister and Qatari Minister of Foreign Affairs since 2016.

Under the supervision of H.E. Sheikh Mohammad Abdulrahman Al Thani, the Ministry is responsible for the following:

- Planning and implementing foreign policy
- Maintaining strategic bilateral and multilateral relations
- Leading mediation efforts, and consolidating international peace and security by encouraging peaceful settlement of international disputes

Planning and Statistics Authority

H.E. Dr. Saleh bin Mohammed Al-Nabit serves on the Cabinet of Qatar as the President of Planning and Statistics Authority (PSA). He was appointed to the position in June 2013.

Planning and Statistics Authority is competent of the development of the overall vision for the State, in cooperation with the concerned authorities; preparation of national development strategies; follow-up of their implementation, in coordination with the concerned authorities; preparation of studies and population policies related to such strategies; supporting the planning process in government agencies; working on linking development priorities to the state budget; monitoring the progress of implementation of plans. It is also mandated to establish an integrated statistical system; conduct, organize and supervise formal statistical operations; implement various censuses and surveys, and disseminate statistical data and products.²⁷

²⁶ (n.d.). Retrieved from <https://www.motc.gov.qa/en/about-us>

Leading Organizations & Institutes

Qatar Chamber of Commerce (QCCI)

Established in 1963 by virtue of Law No (4), Qatar Chamber of Commerce & Industry (QCCI) is one of the oldest chambers in the GCC countries. Its main role is to organize business interests and represent the Qatari private sector locally and globally as well as support the country's economic sectors and productivity.²⁸ Visit their official [website](#) to learn more.

Qatar Investment Authority (QIA)

QIA was founded by the State of Qatar in 2005 to strengthen the country's economy by expanding into new asset classes. Building on the heritage of Qatar investments dating back more than three decades, its growing portfolio of long-term strategic investments help supplement the state's huge wealth in natural resources.²⁹

[Qatar Investment Authority](#) manages and grows Qatar's reserves to create long-term value for the State and future generations. QIA supports the development of a competitive Qatari economy, facilitating economic diversification and developing local talent.

QINVEST

QINVEST is Qatar's leading investment group with operations across the Middle East, Africa and Europe. It is recognized as one of the most prominent Islamic financing institutions worldwide. QINVEST has built world-class investment and advisory capabilities, with the highest standards of governance and transparency underpinning its client-focused approach. The group's priority is to deliver high-value propositions, considered solutions and tangible results for its clients and shareholders.³⁰

QINVEST's three business lines include Investment Banking, Asset Management, and Principal Investments which focus on Real Estate, Credit, and Equity Investments; all supported by a dedicated Client Coverage and Distribution team. Visit their [website](#) to learn more about their responsibilities.

²⁸ (n.d.). Retrieved from <https://qatarchamber.com/about-qatar-chamber/>

²⁹ (n.d.). Retrieved from <https://www.qia.qa/Default.aspx>

Qatar Stock Exchange (QSE)

The primary aim of the Qatar Stock Exchange is to support Qatar's economy by giving investors a platform through which they can trade fairly and efficiently. The Exchange is part of a comprehensive national strategy that aims to establish Qatar as a world-class international market and reinforce the country's position as a regional financial center. Thus, the technological capabilities were enhanced, and issuers and investors' access were facilitated.³¹

Qatar Central Bank (QCB)

Established in August 1993, Qatar Central Bank's core responsibilities include maintaining the stability of the Qatari Riyal exchange rate and its capacity of being exchanged for other currencies. Qatar Central Bank is also responsible for cash issuance and regulation of its circulation. QCB acts as a bank for all the banks and financial institutions in Qatar.

³⁰ (n.d.). Retrieved from <https://www.qinvest.com/>

³¹ (n.d.). Retrieved from <https://www.qe.com.qa/web/guest/home>

Qatar Financial Center (QFC)

Qatar Financial Centre (QFC) is one of the world's leading and fastest-growing onshore business and financial centers. QFC endeavors to promote Qatar as an attractive business destination and lies in the cross-road between East and West.³²

The QFC offers its own legal, regulatory, tax and business infrastructure, including:

- Up to 100% foreign ownership
- 100% repatriation of profits
- 10% corporate tax on locally-sourced profits
- World-class regulator
- Trade in any currency
- Legal environment based on English common law
- Attractive tax and business environment
- A streamlined and transparent company registration and licensing process
- A unique Administrative Employment Dispute Resolution Centre accredited by the International Labour Organization (ILO)

Companies set up under the QFC also benefit from Qatar's extensive DTA network (double tax treaties) with over 60 countries. QFC's unique platform has allowed it to attract a business community of over 500 firms from all over the world across a variety of financial and non-financial sectors. This has created a community of over 3500 people, with a combined total asset under management of over US\$20 billion. Visit QFC's official [website](#) for more information.

Qatar Civil Aviation Authority

Established in 2001, QCAA works to implement the provisions of Civil Aviation Law No. (15) of 2002, later amended in 2008 and 2011 in accordance with the requirements and developments in the Aviation sector locally, regionally and globally.

Qatar Civil Aviation Authority (CAA) vision is to maintain a safe, effective and sustainable civil aviation system that enhances the status of Qatar on the map of the international civil aviation industry. Please visit QCAA's official [website](#) to learn more about their mission and values.

³² (n.d.). Retrieved from <https://www.qfc.qa/en/Pages/default.aspx>

Qatar University

Qatar University was established in 1977, serving as Qatar's primary institution for higher education. QU is committed to providing high-quality education in areas of national priority. Underpinning this commitment is the goal to align its colleges, programs, and courses with established international standards and best practices. Consequently, QU has been successful in its accreditation initiatives, earning the endorsement of numerous leading international accrediting bodies.³³

Supreme Committee for Crisis Management

The Supreme Committee for Crisis Management was formed to protect the State of Qatar and eliminate drastic damages resulted by global pandemics and natural disasters. The committee falls under the government and includes various sectors working together to combat crises and damages caused by natural disasters.

The Supreme Committee for Delivery & Legacy (SC)

The Supreme Committee for Delivery & Legacy (SC) is well advanced in the planning of host country operations for the FIFA World Cup Qatar 2022™.

The SC is also making rapid progress in building stadiums and other infrastructure and ensuring the tournament and its preparations contribute to Qatar's sustainable development.

From the stadiums where football history will be made to infrastructure, accommodation, and transport, the SC and its stakeholders are making sure that Qatar is ready to welcome the world in 2022.³⁴

Qatar Olympic Committee (QOC)

The Qatar Olympic Committee (QOC) is the National Olympic Committee of Qatar and is the overall supervising body for the Olympic movement in Qatar. It is one of 205 National Olympic Committees (NOCs) currently recognized by the International Olympic Committee (IOC). The QOC was founded on 14th March 1979. It was officially recognized by the International Olympic Committee in 1980, the Olympic Council of Asia in 1981 and the Arab Sports Games Federation in 1982.

The QOC's responsibilities are to encourage sports participation at every level, bring world-class sports events to Qatar, ensure sporting success and promote Olympism.

The QOC strives to use innovation to advance sports development and many of its programs, initiatives, and events are the first of their kind in the Middle East. These include National Sports Day, the Qatar Olympic Academy, the Qatar Women's Sports Committee, the Schools Olympic Program, and the Qatar Athlete Development Pathway.³⁵

³³ (n.d.). Retrieved from <http://www.qu.edu.qa/about>

³⁴ (n.d.). Retrieved from <https://www.qatar2022.qa/en/about>

³⁵ (n.d.). Retrieved from <http://xn--igbhee6kbhwy.xn--wgb16a/en/Pages/default.aspx#>

Qatar Foundation (QF)

Qatar Foundation (QF) for Education, Science, and Community Development is a private, non-profit organization that is supporting Qatar on its journey from a carbon economy to a knowledge economy by unlocking human potential for the benefit of not only Qatar but the world. Established in 1995 by H.H. Sheikh Hamad Bin Khalifa Al-Thani, Amir of Qatar, QF is chaired by H.H. Sheikha Moza bint Nasser.

Qatar Foundation carries out its mission through three strategic pillars: education, science and research, and community development. QF's education pillar brings world-class universities to Qatar to help create an education sector in which young people can develop the attitudes and skills required for a knowledge economy. Meanwhile, its science and research pillar build Qatar's innovation and technology capacity by developing and commercializing solutions through key sciences. Finally, its community development pillar helps foster a progressive society while also enhancing cultural life, protecting Qatar's heritage and addressing immediate social needs in the community.

For a complete list of QF's initiatives and projects, visit their official [website](#).

The Investment Promotion Agency Qatar LLC (IPAQ)

The Investment Promotion Agency Qatar LLC (IPAQ) was launched in July 2019. The agency aims to attract foreign direct investment (FDI) to the country, in line with objectives set out in the Qatar National Vision 2030.

As part of its mandate to attract more FDI into Qatar, the Investment Promotion Agency LLC will aim to be a single and complete source for investment solutions in the State of Qatar by attracting FDI in all the country's priority sectors.

The entity will also pursue targeted, sector-specific investment promotion agendas and coordinate investment promotion and marketing activities with key stakeholders, as well as develop policy advisory.³⁶

³⁶ (n.d.). Retrieved from <https://www.thepeninsulaqatar.com/article/18/07/2019/Qatar-launches-Investment-Promotion-Agency>

Qatar Development Bank (QDB)

Qatar Development Bank (QDB) envisions improving the economic development cycle by providing entrepreneurs and SMEs with a wide range of financial and advisory products. The role of QDB is to provide support for Qatari entrepreneurs and innovators to contribute in developing, diversifying and expanding the Qatari economy. Their assistance includes providing finance for projects of national interest and supporting the private sector with value-added services. Qatar Development Bank has become a powerful catalyst for socio-economic development.³⁷

Qatar Science and Technology Park (QSTP)

Qatar Science and Technology Park (QSTP) is home for international technology companies in Qatar, and an incubator of start-up technology businesses. QSTP fosters a vibrant ecosystem that facilitates the development of new high-tech products and services, supports the commercialization of market-ready technologies, and offers state-of-the-art offices and facilities specifically designed for tech-based companies.³⁸ Visit their official [website](#) to learn more about their support and services.

Qatar Free Zones Authority (QFZA)

The Qatar Free Zones Authority (QFZA) is an independent authority created in 2018 to oversee and regulate world-class free zones in Qatar, offering outstanding opportunities and benefits for businesses seeking to expand globally.³⁹

The Qatar Free Zone Authority was established to develop and regulate world-class free zones in Qatar to deliver sustainable business growth in line with Qatar's National Vision. Their strategy includes the following:

1. Pursue partnerships with promising companies of all shapes and sizes, with a particular focus on those operating in key sectors where Qatar has a strong value proposition such as logistics, chemicals and emerging technology.⁴⁰
2. Offer top-of-the-line infrastructure, a range of globally competitive incentives, and lands right next to Qatar's leading airport and seaport.⁴¹
3. Serve as a one-stop-shop for companies setting up in Qatar, making it easy to establish operations and benefit from all the free zones have to offer.⁴²

³⁷ (n.d.). Retrieved from <https://www.qdb.qa/en/message-from-ceo>

³⁸ (n.d.). Retrieved from <https://gstp.org.qa/about/>

³⁹ (n.d.). Retrieved from <https://fza.gov.qa/#about>

⁴⁰ (n.d.). Retrieved from <https://fza.gov.qa/#about>

⁴¹ (n.d.). Retrieved from <https://fza.gov.qa/#about>

⁴² (n.d.). Retrieved from <https://fza.gov.qa/#about>

Independent and Private Leading Organizations

Qatari Businessmen Association (QBA)

The Qatari Businessman Association (QBA) has been engaged in several distinctive initiatives to provide clearer dialogue and structure to better assist and advance the development of the business environment. The Qatari Businessmen Association strengthens business growth through leadership, prosperity, information, communication, and governmental and community involvement. The association serves as a strong catalyst that offers a solid foundation for the economic development of Qatar's private sector and provides a forum for idea exchange.⁴³

YPO

YPO is the global leadership community of more than 29,000 chief executives in 130 countries who are driven by the belief that the world needs better leaders. Each of their members has achieved significant leadership success at a young age. Combined, they lead businesses and organizations contributing USD 9 trillion in annual revenue.⁴⁴

YPO's Chapter in Qatar consists of over 20 business leaders and entrepreneurs, representing leading companies and institutions in the State of Qatar. of Qatar's private sector and provides a forum for idea exchange.⁴³

Entrepreneurs' Organization Qatar (EO)

The Entrepreneurs' Organization (EO) is a global, peer-to-peer network of more than 14,000+ influential business owners with 196 chapters in 62 countries. Founded in 1987, EO is the catalyst that enables leading entrepreneurs to learn and grow, leading to greater success in business and beyond.⁴⁵

Founded in 2009, the Chapter currently consists of 6 members from several industries including: Construction Services, Distribution, Industrial Services, Marketing/PR, Multimedia/Internet/On-line Services and Telecommunication Services.

⁴³ (n.d.). Retrieved from <https://qataribusinessmen.org/eng/index.aspx>

⁴⁴ (n.d.). Retrieved from <https://www.ypo.org/about-ypo/>

⁴⁵ (n.d.). Retrieved from <https://www.eonetwork.org/qatar/>

Employment & Labor Law

Employment

The laws & regulations for employment are subject to change by the authorities. We recommend consulting USQBC's office for updated information. Employment law in Qatar is mainly governed by two laws, The Labor Law and The Regulation of the Expatriates' Entry, Exit and Residence. Besides these laws, The Civil Human Resources Law governs the Civil servants/employees of Qatari Ministries, other government agencies and public authorities and institutions; and QFC Employment Regulations govern the employees under the QFC Authorities, Entities and Institutions.

According to Qatar Labor Law, Qatar employs a legal system wherein laws are implemented in two ways:

- 1. The Sharia court** (or Islamic court), which factors in the Islamic sociocultural setting that results in the Sharia law.
- 2. The Adlia courts** (or Civil courts) that stem from Qatar's independence and strives to meet the law requirements of non-Muslims who reside in Qatar.

The Qatar Labor Law ratifies the minimum standard of rights and benefits for employees to which employers must adhere as well as the obligations of employees working in Qatar.⁴⁶

⁴⁶ (n.d.). Retrieved from <https://qatarlaborlaw.com/>

Type of Contracts

The employment contract is prepared in Arabic and in English; however, the Arabic section is prioritized when used for legal work and references. Article (38) of the Labour Law stipulates that: “The service contract shall be made in writing and attested by the Department of Labour and shall comprise three copies, one copy to be delivered to each of the parties and the third copy to be deposited with the Department.”

There are two types of employment contracts in Qatar: fixed-term and open-ended contracts. Open-ended contracts are unlimited. According to Qatar’s Labour Law, fixed term contracts shall be for a maximum of five years which may be renewed for another period by mutual consent. On the other hand, indefinite contracts’ duration is indefinite. For such contracts, it is considered to be in employment for a minimum period of five years due to the prevailing regulations and practical aspects of transfer of employment.

All employers should provide foreign workers with a job contract, or official letter of agreement, which specifies job description and requirements, Qatari ID number, start date, salary, in addition to benefits and entitlements.

Sponsorship

All non-Qatari employees working in Qatar must be sponsored by their direct employer, excluding women and minors which may be sponsored by husbands/fathers. A Non-Qatari working woman can also be sponsored by her employer. She may also sponsor her husband or dependent child subject to specific approvals and upon meeting with certain requirements of the Ministries. The main restriction under the sponsorship law is the limit to work for another employer while residing in Qatar.

Sponsorship laws and regulations are updated regularly, [The Ministry of Interior \(MOI\)](#) and the [Ministry of Administrative Development, Labor and Social Affairs \(MADLSA\)](#) provides the latest updates regarding sponsorship and work visas. Interested parties may also approach USQBC’s office in Doha for updated information.

End of Service

Employers are responsible to grant end of service settlements to all workers who have completed one or more years in the company. The end of service benefit is determined by the employer but should not be less than the three-week wage for every completed year of employment.

For more information on Qatar’s Labor Law, please review the present [Labor Law](#) document which contains information of sponsorship, types of contracts, work hours & safety, and all employment-related inquiries.

Business Structures in Qatar

Entities Under Commercial Law

1. Limited Liability Company

Recognized as the most common form of business in Qatar, the Limited Liability Company may be established by a single person or several partners owning the entire capital share. This form of business must have at least 1 shareholder and must not exceed 50 shareholders. There is no minimum capital requirement; however, the scope requires at least one Qatari partner with ownership of 51% of the company.⁴⁷

2. Joint Liability Company

Joint liability companies comprise of least two people jointly liable for the company's obligations. All partners are jointly responsible for the company's structure, management, and debts. Similarly, profits are divided equally between all partners. Besides, all partners are not allowed to join other companies with similar activities unless all partners approve.⁴⁸

3. Limited Partnership Company

Limited partnership companies consist of two different types of partners. Acting partners and silent partners. Acting partners are responsible for the company's operations, obligations and the full extent of their assets. Silent partners contribute to the company's capital without being engaged in daily operations.⁴⁹

4. Public Shareholding Company

A minimum of 5 shareholders are required to start a PSC in Qatar. Shareholders are not liable for the company's obligations, except to the extent of the total nominal value of their respective shareholding.⁵⁰ The capital is divided into equal share value not less than QAR 1 each and not more than QAR 100 each which is capable of being traded.

5. Private Shareholding Company

A private shareholding company consists of at least 5 board members and the minimum share of a private shareholding company is 2 million. The liability and obligation of partners are limited to the paid capital share.

⁴⁷ Darwish, G. M. (n.d.). Business Start-up Guideline. Business Start-up Guideline, 3-12.

⁴⁸ Darwish, G. M. (n.d.). Business Start-up Guideline. Business Start-up Guideline, 3-12.

⁴⁹ Darwish, G. M. (n.d.). Business Start-up Guideline. Business Start-up Guideline, 3-12.

⁵⁰ (n.d.). Retrieved from <https://www.lowtax.net/information/qatar/qatar-public-shareholding-company.html>

6. Partnership Limited by Shares

Partnership limited by shares companies comprises of two different types of partners: active partners and non-active partners. Active partners are fully liable to the company's assets and debts; however, non-active partners are only held liable for the company's debts to the extent of their share in the capital. Active partners' names are listed under the company, in which non-active partners are not included. Furthermore, all partners, active and non-active, are required to sign the company's article of association.⁵¹

7. Joint Venture Company

Joint venture companies consist of two or more companies interested in pursuing a project together. Such companies are not subject to declaration procedures required by other business structures. The contract must specify the company's rights, objectives, and liabilities in addition to the distribution of profits and losses.⁵²

⁵¹ Darwish, G. M. (n.d.). Business Start-up Guideline. Business Start-up Guideline, 3-12.

⁵² Darwish, G. M. (n.d.). Business Start-up Guideline. Business Start-up Guideline, 3-12.

Qatar Free Zone Authority (QFZ)

The law of economic free zones aims to encourage investment in various fields including agriculture, technology, infrastructure, and tourism. Law no. 34 of 2005 states that companies, projects, facilities and other entities working in the Zone shall freely transfer their profits and investments outside the State without any restrictions.

The Free Zones have been thoughtfully designed and expertly constructed to provide businesses everything they need to succeed. From brand-new infrastructure and access to utilities, to tax incentives and an investment fund, Qatar Free Zones are highly competitive and ready for business.⁵³

The Qatar Free Zones Authority currently oversees 2 free zones:

1. Ras Boufantas Free Zone, a 400-hectare area adjacent to Hamad International Airport.
2. Umm AlHoul Free Zone, a 3000-hectare area adjacent to Hamad Port.

Law no. 16 of 2018 highlights the regulation of non-Qatari ownership and utilization of real estate. Under the provisions of this law, non-Qataris may own and use real estate in many areas according to the conditions, regulations and procedures, which shall be determined by a decision of the Cabinet based on the proposal of the Committee for the Regulation of Ownership and Use of Non-Qatari Property. These areas include: West Bay (Area 66), The Pearl-Qatar (66), Al Khor Resort (74), Rawdat Al Jahaniyah (investment area), Al Qassar (administrative area 60), Al Dafna (administrative area 61), Onaiza (administrative area 63), Al Wasail (69), Al Khraij (69) and Jabal Theyleeb (69).

⁵³ (n.d.). Retrieved <https://fza.gov.qa/the-zones/>

Qatar Science and Technology Park (QSTP)

Qatar Science and Technology Park (QSTP), under Qatar Foundation, is the only industrial free zone in Qatar. Companies may be 100% foreign-owned and are not subject to any taxes in Qatar.

QSTP fosters a vibrant ecosystem that facilitates the development of new high-tech products and services, supports the commercialization of market-ready technologies, and offers state-of-the-art offices and facilities specifically designed for tech-based companies.⁵⁴

Operating across four overarching themes – Energy, Environment, Health Sciences, and Information & Communication Technologies – QSTP’s programs and services are designed to support Qatar’s drive toward sustainable economic development and diversification.⁵⁵

Qatar Financial Center (QFC)

Qatar Financial Centre is a global business and financial center. Its onshore platform provides opportunities to expand to and from the Middle East. The purpose behind establishing QFC is to attract foreign financial institutions and companies to establish presence and partnerships in Qatar.

QFC offers its own legal, regulatory, tax and business infrastructure, including:

- Up to 100% foreign ownership
- 100% repatriation of profits
- 10% corporate tax on locally sourced profits
- World-class regulator
- Trade in any currency
- Legal environment based on English common law
- Attractive tax and business environment
- A streamlined and transparent company registration and licensing process
- A unique Administrative Employment Dispute Resolution Centre accredited by the International Labour Organization (ILO)

Companies set up under QFC also benefit from Qatar’s extensive Domestic Tariff Area (DTA) network with over 60 countries.

QFC’s unique platform has allowed it to attract a business community of over 500 firms from all over the world across a variety of financial and non-financial sectors. This has created a community of over 3500 people, with a combined total asset under management of over US\$20 billion.

Visit [QFC’s official website](#) to learn more about their services.

⁵⁴ (n.d.). Retrieved from <https://gstp.org.qa/about/>

⁵⁵ (n.d.). Retrieved from <https://gstp.org.qa/about/>

Taxation

Personal Tax

Currently, there is no tax on personal per capita income. Employees are not subject to tax deductions on their salaries. However, an individual who exercises any type of commercial activity intending to gain income is required to pay tax according to the Companies Tax law.⁵⁶

Company Taxation

Although not all entities are subject to taxation, all commercial activities in Qatar, Qatari and non-Qatari, are obliged to file tax returns. “Commercial Activity” includes any profession, vocation, service, trade, industry, speculation, contractual work or any profit & income making business. The income tax system and filing procedure in Qatar are covered by Law No.21 of 2009.

According to PWC, an entity that is wholly or partially foreign-owned and that derives income from sources in Qatar is taxable in Qatar. Its profits attributable to non-Qatar nationals are generally subject to income tax at a flat rate of 10%. A different tax rate may apply to entities with Oil and Gas operations or where the activities are carried out under an agreement with the government.

The provisions of the tax law do not apply to the following:

- Private associations and foundations and private foundations of public interest
- Not-for-profit bodies
- Salaries, wages and allowances
- Gross income from legacies and inheritances.

Withholding tax compliance obligation is the only exception to this, which applies to all bodies other than those registered in QFC.

PricewaterhouseCoopers (PWC) has an [online published report](#) with additional details on taxation in Qatar, including taxation under QFC and QSTP. However, laws are subject to change; therefore, we encourage our members to consult us for the latest and updated taxation laws before establishing a business in Qatar.

⁵⁶ (n.d.). Retrieved from <https://portal.www.gov.qa/wps/portal/topics/Business+and+Finance/taxsystem>

Conclusion

USQBC is dedicated to helping its American and Qatari members expand their businesses. This guide serves as an introduction compiled from various credited sources to introduce Qatar's business and legal structure in one summarized file. We encourage foreign companies and employees to view Qatar's constitution which upholds personal liberty; safeguards equal rights, duties, and opportunities for all citizens; and protects private ownership. It protects the freedoms of expression, the press, and religion, as well as the right to education. Additionally, Qatar's National Vision 2030 includes a detailed guideline on the areas Qatar is focusing on developing and expanding.

Our offices in Doha and Washington, DC are available to provide further information on any sector, answer questions, and connect American businesses with existing businesses in Qatar.

Prepared and owned by:



US-Qatar Business Council
Tornado Tower, Level 22
Doha, Qatar
dohaoffice@usqbc.org

Reviewed by:



مكتب د. غادة محمد درويش كربون للمحاماة
Dr. Ghada M. Darwish Karbon Law Firm

P.O. Box: 8119 | Doha, State of Qatar
T: +974 4488 9050 | F: +974 4488 9040
E: info@gdarwish.com | www.gdarwish.com