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# LEGALLY SPEAKING

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Invest Qatar Legal Newsletter

*Stay informed and up-to-date with the latest developments and valuable insights into Qatar's dynamic legal landscape.*



## ▼ Council of Ministers Decision No. (3) of 2026 on Tax Benefit for Capital Gains Arising from Corporate Restructuring

Qatar's Official Gazette No. (4) of 2026 published Council of Ministers Decision No. (3) of 2026, ratified by H.H. Amir Tamim bin Hamad Al Thani, introducing a capital gains tax exemption for corporate restructuring transactions within Qatar. The Decision benefits both companies and resident individual shareholders on asset transfers within the same corporate group, covering mergers, demergers, internal restructuring, holding company formation, and stock exchange listings. To qualify, both parties must be Qatar-resident taxpayers, affiliated for at least twelve months prior to transfer, share a minimum 75% common ownership, and demonstrate a genuine economic purpose. The benefit is not automatic, eligible parties must apply to the General Tax Authority, which has 30 days to respond; silence constitutes approval. However, the Authority retains the right to withdraw the benefit if conditions are later found unmet. Shares received as in-kind contributions must be held for two years, and breach of any condition renders gains fully taxable retroactively.

*Link to Law: [Official Gazette No. \(4\) of 2026 \(moj.gov.qa\)](https://www.moj.gov.qa)*



## ▼ Qatar Financial Markets Authority Board Decision No. (3) of 2026 on International License Instructions for Conducting Certain Activities in International Financial Markets

Qatar's Official Gazette No. (4) of 2026 published Qatar Financial Markets Authority Board Decision No. (3) of 2026, issued by H.E Chairman SHK Bandar bin Mohammed bin Saud Al Thani, establishing a regulatory framework governing the international license for financial services companies wishing to conduct certain activities in international financial markets. Licensed financial services companies may, following QFMA approval, conduct activities including executing buy and sell orders on behalf of clients or on the company's own account, managing investment portfolios, and providing investment custody services. To qualify, companies must maintain paid-up capital above 75% of required capital and demonstrate relevant expertise. Approval is granted within thirty days of a complete application; once approved, companies must fulfill conditions continuously or the license lapses within six months. The Instructions impose strict conduct obligations: companies are prohibited from granting client financing, practicing margin trading, executing transactions without written client authorization, or dealing with unlicensed foreign intermediaries. Client funds must be segregated, financial records separated between domestic and international activities, and clients must receive quarterly account statements. Agreements with international intermediaries must meet minimum contractual standards, including licensing verification, dispute resolution mechanisms, and immediate notification of any regulatory changes. Companies promoting their services must display risk warnings prominently across all platforms. The Authority retains the power to appoint external auditors and take enforcement measures for any violations.

*Link to Law: [Official Gazette No. \(4\) of 2026 \(moj.gov.qa\)](https://www.moj.gov.qa)*



## ▼ Minister of Justice Decision No. (4) of 2026 on the Preliminary Real Estate Register; Organisation, Data, and Procedures

Official Gazette No. (1) of 2026 published Minister of Justice Decision No. (4) of 2026, issued by H.E Minister Ibrahim bin Ali Al Muhannadi and effective from the date of issuance, establishing the framework for the Preliminary Real Estate Register for off-plan property units. The Decision establishes that the Preliminary Real Estate Register comprises property sheets dedicated to off-plan units, supplemented by records containing applications, contracts, supporting documents, and approved architectural and engineering designs. Each unit's sheet must record the zone name, original property number, project data, unit number, area, boundaries, description, common areas, and intended purpose, alongside owner identity data, ownership basis, ancillary real rights, and encumbrances. Upon submission of a subdivision application, the original property sheet must be annotated as subject to real estate development law. This annotation is removed upon project completion, supported by a building completion certificate and a certificate from the General Real Estate Regulation Authority. Registration applications must be submitted electronically or on approved paper forms, accompanied by required documents and the Authority's approval. Any disposal of or encumbrance on an off-plan unit also requires prior Authority approval. The Real Estate Registration Department must issue a preliminary title deed for each off-plan unit based on register data. Developers with existing off-plan units must register them and all related legal transactions in the Preliminary Register. Matters not covered by this Decision remain subject to Law No. (5) of 2024 on Real Estate Registration and its implementing regulations.

*Link to Law: [Official Gazette No. \(1\) of 2026 \(moj.gov.qa\)](https://www.moj.gov.qa)*



## ▼ Minister of Justice Decision No. (5) of 2026 on Fees for Certain Services Provided by the Ministry of Justice

Qatar's Official Gazette No. (1) of 2026 published Minister of Justice Decision No. (5) of 2026, issued by H.E Minister Ibrahim bin Ali Al Muhannadi updating the fee schedule for notarisatation and real estate registration services provided by the Ministry of Justice, replacing Decision No. (29) of 2018. Notarisatation fees under Table 1 include QAR 500 for general powers of attorney, QAR 100 for other powers of attorney, QAR 500 for amendments to company incorporation documents, 0.25% of estimated value for farm and marine land disposal contracts, and QAR 100 for any other contract. Signature authentication costs QAR 50 per party, date verification QAR 100, and official document copies QAR 50. Staff travel to clients costs QAR 200 for seniors aged 60 and above, and QAR 1,000 for all others. Real estate registration fees under Table 2 are set at 0.25% of property value for sales, state-to-private transfers, first-time registrations, usufruct rights, and farm or marine land disposals. Mortgage and privilege rights are charged at 0.25 per thousand of the secured debt value. The same fees applicable under Table 2 apply to preliminary real estate register transactions for off-plan units. Exemptions apply to government entities, charitable gifts and endowments, state-allocated citizen housing, inheritance settlements by family court order, and persons with disabilities or social security beneficiaries requiring home visits.

*Link to Law: [Official Gazette No. \(1\) of 2026 \(moj.gov.qa\)](https://www.moj.gov.qa)*



## ▼ Civil Service and Government Development Bureau President Decision No. (1) of 2026 on the Public Position Description, Classification, and Grading Guide

Qatar's Official Gazette No. (2) of 2026 published Civil Service and Government Development Bureau President Decision No. (1) of 2026, issued by H.E. Dr. Abdulaziz bin Nasser bin Mubarak Al Khalifa, adopting a new Public Position Description, Classification, and Grading Guide for government entities subject to the Civil Human Resources Law No. (15) of 2016, replacing Ministerial Decision No. (51) of 2017. The Guide classifies public sector positions into four general groups: Leadership, Specialist, Technical and Clerical, and Craft and Labour. The Specialist group is divided into 34 specific sub-groups covering fields including medicine, pharmacy, engineering, law, IT, education, finance, environment, and media. Financial grades range from Grade 13 at entry level for craft and labour positions up to the Under-Secretary grade for senior leadership, with defined minimum tenure periods required at each grade before promotion. Appointment of Qatari nationals holding bachelor's degrees begins at Grade 7, master's degrees at Grade 6, and doctorates at Grade 5, with engineering, veterinary, and IT specialisations starting one grade higher. Supervisory positions require minimum financial grades of 3, 4, and 5 for department director, assistant director, and section head respectively. Government entities must submit electronic job classification proposals to the Bureau's competent department for approval, and Qatari employees are to be placed into approved positions without reduction to their existing grades or salaries, with a 15-day grievance period available.

*Link to Law: [Official Gazette No. \(2\) of 2026 \(moj.gov.qa\)](#)*



## ▼ Qatar General Electricity and Water Corporation President Decision No. (2) of 2026 on Required Documents for Obtaining a License to Conduct Electrical Connections and Water Extension Works

Qatar's Official Gazette No. (2) of 2026 published Qatar General Electricity and Water Corporation President Decision No. (2) of 2026, issued by Chairman Abdullah bin Ali Al Dhiyab and effective the day following publication, specifying documentation required to license contractors, engineers, supervisors, and individual electricians and plumbers conducting electrical connection and water extension works. Contractors must submit commercial registration, personal ID, a commitment to maintain minimum technical staffing, establishment registration, and commercial license. Engineers must provide their engineering register certificate, photographs, ID, and valid passport and residence permit for non-Qataris. Supervisors must submit qualifications or experience certificates and equivalent identity documents. Individual electricians and plumbers, whether independent or part of a contractor's team, must provide experience certificates and equivalent identity documents.

*Link to Law: [Official Gazette No. \(2\) of 2026 \(moj.gov.qa\)](#)*



## ▼ Council of Ministers Decision No. (1) of 2026 on Regulating Procedures for Conducting Litigation Involving Government Entities

Qatar's Official Gazette No. (2) of 2026 published Council of Ministers Decision No. (1) of 2026, ratified by H.H. Amir Tamim bin Hamad Al Thani and effective the day following publication, establishing mandatory pre-litigation and litigation procedures for government entities before the State Litigation Department at the Ministry of Justice. Before initiating any lawsuit, government entities must first attempt amicable settlement with the opposing party. Only if settlement fails may they refer the matter to the Department, accompanied by all relevant documents and reasons for the settlement's failure. Settlement initiatives may also be proposed by the entity's head or the Department at any stage of proceedings, with any resulting agreement requiring the Minister of Justice's approval, formal documentation, and compliance monitoring by the Department. The Department may archive a litigation request, without proceeding, where the claim value does not exceed QAR 50,000 (subject to an annual cap of QAR 250,000 per entity) or where supporting evidence is insufficient. Government entities are prohibited from engaging private law firms for cases handled by the Department, though the Department may, with Ministerial approval, engage Qatari lawyers for domestic cases or suitable counsel for overseas cases where the nature of the dispute requires it.

*Link to Law: [Official Gazette No. \(2\) of 2026 \(moj.gov.qa\)](https://www.moj.gov.qa)*



## ▼ Council of Ministers Decision No. (2) of 2026 on the Rules for Applying the Global and Domestic Minimum Tax

Qatar's Official Gazette No. (3) of 2026 published Council of Ministers Decision No. (2) of 2026, ratified by H.H. Amir Tamim bin Hamad Al Thani and effective from the date of publication, adopting the detailed rules for implementing Qatar's Global and Domestic Minimum Tax framework under Chapter VII Bis of the Income Tax Law, applicable to fiscal years beginning on or after 1 January 2025. The Resolution implements the OECD/G20 Inclusive Framework's Global Anti-Base Erosion (GloBE) Rules, applying to multinational enterprise groups with consolidated annual revenue of EUR 750 million or more in at least two of the four fiscal years preceding the tested year. It introduces both the Income Inclusion Rule, which requires ultimate or intermediate parent entities located in Qatar to pay a top-up tax on low-taxed constituent entities, and the Domestic Minimum Top-up Tax, which applies jointly and severally to all domestic constituent entities. The minimum tax rate is set at 15%. Key provisions cover the computation of GloBE income or loss, adjusted covered taxes, effective tax rates, jurisdictional top-up tax, substance-based income exclusions for payroll and tangible assets, and safe harbour rules. Transitional relief includes higher substance-based exclusion rates phasing down to 5% by 2033, a five-year exclusion for multinational groups in the initial phase of international activity, and an 18-month filing deadline for the first transition year. The Resolution is to be interpreted consistently with the OECD Commentary and any agreed administrative guidance.

*Link to Law: [Official Gazette No. \(3\) of 2026 \(moj.gov.qa\)](https://www.moj.gov.qa)*



## ▼ **Minister of Commerce and Industry Decision No. (25) of 2026 on the Conditions and Controls for Conducting Commercial Activities through Websites that Do Not Require a Physical Location**

Qatar's Official Gazette No. (5) of 2026 published Minister of Commerce and Industry Decision No. (25) of 2026, issued by H.E Minister Faisal bin Thani bin Faisal Al Thani and effective the day following publication, establishing the regulatory framework for e-commerce licensing in Qatar. No commercial activity may be conducted through electronic websites without first obtaining an e-commerce license from the competent department and paying the prescribed fees. The list of permitted activities is proposed by the department, approved by relevant authorities and the Minister, and published on the Ministry's website. To qualify, applicants must be registered in the Commercial Register, specify the activity and website, and hold all necessary licenses and approvals for that activity. A separate license is required for each website through which business is conducted. Licenses must display the website name and are issued per the procedures of Law No. (5) of 2015 on Commercial Establishments. License holders must conduct their activity only through the licensed website, obtain prior approval for any changes to license data, provide electronic payment services, and display on their website the commercial registration number, contact details, product and service information, and consumer protection and complaints procedures. The Decision does not apply to personal-use transactions conducted online, provided they are not in commercial quantities.

*Link to Law: [Official Gazette No. \(5\) of 2026 \(moj.gov.qa\)](https://www.moj.gov.qa)*



## ▼ **Minister of Municipality Decision No. (35) of 2026 on the Fees for Services Provided by the Public Works Authority**

Qatar's Official Gazette No. (5) of 2026 published Minister of Municipality Decision No. (35) of 2026, issued by H.E Minister Abdullah bin Hamad Al Attiyah and effective 18 February 2026, updating Ashghal's fee schedule and replacing Ministerial Decision No. (211) of 2019. Sewage discharge fees are set at 20% of the water bill, with exemptions for Qatari first residences and properties in Pearl Island and Lusail City. New sewerage connections are free for existing residential buildings and Qataris' first under-construction homes, while non-Qataris pay QAR 6,000 for a first connection and QAR 12,000 for subsequent ones. Commercial connections cost QAR 12,000. Treated water usage fees range from 1 to 25 dirhams per cubic metre depending on purpose. Government entities are exempt from Table 1 fees. Road occupancy permit fees follow a formula based on duration, road length, lane impact, municipality, road type, work nature, road importance, and proximity to residences, with a QAR 500 minimum. Abnormal load permits cost QAR 5,000 and accident site inspections QAR 100. Emergency permits completed within 24 hours and works in undeveloped areas are free.

*Link to Law: [Official Gazette No. \(25\) of 2026 \(moj.gov.qa\)](https://www.moj.gov.qa)*



## ▼ Qatar Financial Markets Authority Board Decision No. (8) of 2025 on the Rules for Securities Offerings, Listing, Mergers, and Acquisitions

Qatar's Official Gazette No. (31) of 2025 published Qatar Financial Markets Authority Board Decision No. (8) of 2025, issued by H.E Chairman Shk Bandar bin Mohammed bin Saud Al Thani and effective from the date of issuance, consolidating Qatar's capital markets regulatory framework into a single comprehensive rulebook covering securities offerings, listings, mergers, and acquisitions. The Decision adopts new unified Rules that replace more than a dozen previously separate regulatory instruments, including the rules on sukuk and bond listings, mergers and acquisitions, subscription rights sales, ownership of listed company shares, conversion to public shareholding companies, delisting procedures, fund unit listing, the securities offering and listing system, employee incentive share buybacks, dividend distribution controls, treasury share buybacks, insider trading, and price-building controls. All parties subject to the new Rules have one year from the date of publication to bring their affairs into compliance, with the QFMA Board Chairman empowered to grant extensions. This consolidation represents a significant modernisation of Qatar's listed-market regulatory infrastructure, streamlining multiple frameworks into a single unified reference for issuers, investors, and market participants.

*Link to Law: [Official Gazette No. \(31\) of 2025 \(moj.gov.qa\)](#)*



## ▼ Minister of Interior Decision No. (39) of 2025 Amending Certain Provisions of the Traffic Law Executive Regulations

Qatar's Official Gazette No. (29) of 2025 published Minister of Interior Decision No. (39) of 2025, issued by H.E Minister Khalifa bin Hamad bin Khalifa Al Thani and effective 16 December 2025, updating the vehicle license plate framework under the Traffic Law Executive Regulations. The Decision expands the official list of license plate categories to 31 types, adding electric vehicles — which carry a lightning bolt symbol — alongside new categories for flatbed trucks, breakdown vehicles, motorhomes, antique vehicles, Amiri protocol vehicles, and off-road vehicles, among others. Plate specifications are updated across four standard dimensions, with reflective phosphorescent surfaces required on all plates. Numbers may be in Arabic or any other script, and the Traffic Department may, with Ministerial approval, modify symbols, add logos, letters, or colours to any plate category. For vehicle exit permits, the amended rules clarify that the Traffic Department issues permits for all mechanical vehicles except freight trucks travelling outside Qatar, valid for a single trip or multiple trips over three months up to a maximum of six months.

*Link to Law: [Official Gazette No. \(29\) of 2025 \(moj.gov.qa\)](#)*



## ▼ Council of Ministers Decision No. (4) of 2026 Amending Certain Provisions of the Executive Regulations of the Income Tax Law

Qatar's Official Gazette No. (5) of 2026 published Council of Ministers Decision No. (4) of 2026, ratified by H.H. Amir Tamim bin Hamad Al Thani and effective the day following publication, introducing a direct treaty benefits mechanism into the Executive Regulations of the Income Tax Law, allowing qualifying non-residents to benefit from double tax treaties without requiring advance approval from the General Tax Authority. The amendments establish the concept of an "Approved Debtor", a registered taxpayer authorised by the General Tax Authority President to apply treaty provisions directly to withholding tax payments made to residents of treaty partner states. Applicants must demonstrate sufficient administrative, human, technical, and financial resources, and must meet minimum withholding transaction thresholds set by the Authority. Approved Debtor status is granted for three years, renewable, and may be revoked for non-compliance. A resident of a treaty partner state wishing to claim treaty benefits directly must submit a declaration to the Approved Debtor confirming residency, beneficial ownership, absence of a permanent establishment in Qatar, and that no arrangement was entered into with the primary purpose of obtaining treaty benefits. The Approved Debtor must exercise due diligence, respond within sixty days, and notify the Authority of all qualifying payments. Silence from either the Authority or the Approved Debtor within sixty days constitutes implicit rejection. The Approved Debtor bears liability for any under-withheld amounts and applicable penalties in cases of non-compliance or treaty abuse.

*Link to Law: [Official Gazette No. \(5\) of 2026 \(moj.gov.qa\)](#)*



## ▼ Minister of Finance Decision No. (9) of 2026 Amending the Exemption Amounts Granted to Micro, Small, and Medium Enterprises

Qatar's Official Gazette No. (5) of 2026 published Minister of Finance Decision No. (9) of 2026, issued by H.E Minister Ali bin Ahmed Al Kuwari and effective the day following publication, raising the financial threshold for exemptions granted to micro, small, and medium enterprises under the Tenders and Auctions Law. The Decision amends Article (108 Bis) of the Executive Regulations of the Tenders and Auctions Law, increasing the exemption amounts from one million Qatari Riyals to five million Qatari Riyals. This change effectively expands the scope of preferential treatment available to MSMEs participating in public procurement, enabling a broader range of smaller businesses to benefit from reduced or waived requirements under the tendering framework.

*Link to Law: [Official Gazette No. \(5\) of 2026 \(moj.gov.qa\)](#)*