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REPORT BY THE SECRETARIAT

QATAR

This report, prepared for the third Trade Policy Review of Qatar, has been drawn up by the WTO Secretariat on its own responsibility. The Secretariat has, as required by the Agreement establishing the Trade Policy Review Mechanism (Annex 3 of the Marrakesh Agreement Establishing the World Trade Organization), sought clarification from Qatar on its trade policies and practices.

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Document WT/TPR/G/408 contains the policy statement submitted by Qatar.

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SUMMARY

1. Qatar is a hydrocarbon-rich country with a small indigenous population relative to its expatriate community. Some 1.9 million foreign workers constitute approximately 95% of the economically active population. Per capita GDP amounted to USD 62,800 in 2019. As stated in Qatar National Vision 2030, Qatar is pursuing economic diversification in the coming decade, seeking to build an economy less reliant on petroleum resources and with a larger private sector. Construction of infrastructure for the staging of the FIFA World Cup 2022 was a major economic stimulus, but most of these projects were finalized or are about to be completed.

2. Qatar experienced three economic shocks during the review period. The first shock began in 2014, as declining oil prices had a knock-on effect on the price of natural gas, Qatar's main export and source of government revenue. Measures were taken to rein in government expenditures, and fiscal discipline was maintained, as gas prices partially recovered in 2017 and 2018. Building on the reform of domestic fuel pricing in 2016, when prices were increased to world market levels, followed by regular adjustments to mirror movements in international fuel prices, utility prices (water and electricity) were also raised for businesses and non-Qatari households.

3. The second shock occurred in June 2017 when the Kingdom of Bahrain, Egypt, the Kingdom of Saudi Arabia, and the United Arab Emirates severed economic and trade ties, and most transport links with Qatar. The dispute officially ended on 5 January 2021. The embargo resulted in significant negative short-term effects, including capital flight. However, Qatar tapped into its sovereign wealth fund, which may be called upon in urgent situations, to stabilize the economy. As for trade, minor effects of the diplomatic rift were felt mainly on the import side. The drop in Gulf Cooperation Council (GCC) trade was met with increased imports from other sources, notably the United States, Turkey, and Oman. The import shares of the European Union, China, and India also rose compared with 2014. Asian countries absorb over 80% of Qatar's exports, which are dominated by sales of liquefied natural gas (LNG), crude oil, and other petroleum products.

4. The most recent worldwide shock, the COVID-19 pandemic, also affected Qatar. Subjected to strict quarantine measures, many businesses closed temporarily or operated with reduced capacity during 2020. The authorities responded with several mitigation measures, including a QAR 75 billion stimulus package for the private sector, capital injections in the stock market, and additional liquidity to the banking sector to facilitate new lending and the postponement of loan repayments.

5. The Qatari riyal is pegged to the US dollar. The monetary policy implemented by the central bank is consequently geared to the management of short-term interbank interest rates to sustain the fixed parity. Except for COVID-19 relief measures, the fiscal consolidation process continues. Qatar's current account was in deficit in 2016 for the first time in nearly 20 years. The surplus was subsequently restored, although effects of the pandemic may weaken the balance in the near term.

6. Qatar continues to improve its trade and investment environment by, *inter alia*, increasing transparency through the launch of the e-government portal, the legal portal, and the e-commerce portal; restructuring the ministries and agencies related to trade and investment, including the establishment of the Planning and Statistics Authority, the Investment Promotion Agency (IPA), the General Tax Authority, and the reorganization of the Ministry of Economy and Commerce into the Ministry of Commerce and Industry; and amending and revising legislation on foreign direct investment (FDI), intellectual property rights (IPR) protection, anti-money laundering, and incentive schemes. The law on FDI was repealed and replaced by Law No. 1 of 2019, which allows foreign ownership of up to 100% (up from 49%) in almost all economic sectors. Amendments to legislation on free zones, income tax, and foreign ownership and use of properties, as well as the establishment of the IPA, all aim at attracting more investment. The Law Organizing the Partnership between Public and Private Sectors entered into force in 2020, aiming to increase the participation of the private sector in the economy and encouraging competition. Qatar is making efforts to promote e-commerce, through measures to strengthen the regulatory framework, enhance delivery, enable e-payment, and empower e-merchants. According to the most recent investment survey available, FDI accounted for approximately 17% of the assets held by non-residents at the end of 2018. Almost 90% of the inward FDI relates to the oil and gas sector, either in exploration and production as such or in associated manufacturing, transportation, and marketing activities.

7. Qatar is actively engaged in WTO activities and is strongly committed to the multilateral trading system. In 2016, it deposited its instrument of acceptance of the 2005 Protocol Amending the TRIPS Agreement, and in June 2017 it ratified the WTO Trade Facilitation Agreement (TFA). All provisions in Section 1 of the TFA, except for Article 7.7 (Trade Facilitation Measures for Authorized Operators), were designated as Category A commitments. According to the authorities, the Authorized Economic Operator programme has been in place since 26 January 2019, and Qatar has accordingly implemented all of its obligations under the TFA. Qatar made notifications to the WTO in a number of areas, although some notifications require updating or renewal, specifically those on agriculture, import licensing procedures, subsidies, state-trading enterprises, and the General Agreement on Trade in Services. During the review period, Qatar was involved in four dispute settlement cases as a complainant, and one as a respondent. Qatar is a GCC member, and a party to the Pan-Arab Free Trade Area (PAFTA) Agreement. As a GCC member, Qatar has regional trade agreements with Singapore, and with the European Free Trade Association (EFTA) States.

8. Qatar applies the GCC common external tariff. Tariffs remain low and relatively simple. Almost all (99.3%) tariff lines carry *ad valorem* duties, and most tariffs are at 5% (87.5% of total tariff lines). Mixed duties apply to most tobacco products (0.2% of total tariff lines). The 2020 average applied most-favoured-nation (MFN) tariff, at 5.1%, was up slightly from 5% in 2013, mainly due to changes in the tariff nomenclature, as well as to increases in customs duty rates for preserved/processed fruit products containing alcohol, electronic smoking devices, and electrical appliances. Tariffs on agricultural products (WTO definition) remain higher (simple average of 7.7%) than on non-agricultural products (4.6%). All tariff lines are bound; the simple average bound tariff was 15.9%, more than three times higher than the simple average applied MFN rate of 5.1%. In 2020, the applied MFN tariff rates for 38 lines at the HS 8-digit level (mainly products containing alcohol and steel products) exceeded their bindings. In addition to duty-free treatment to all imports from GCC and PAFTA members, Qatar grants preferences on a reciprocal basis to EFTA States and Singapore (over 95% of tariff lines receive duty-free treatment). In response to the COVID-19 pandemic, Qatar implemented a temporary exemption of customs duties on food and medical goods for nine months in 2020.

9. On 1 January 2019, Qatar began to impose excise tax on specific goods considered harmful to human health, i.e. tobacco, energy drinks, carbonated drinks, and "special purpose goods" (alcohol and pork). The tax rate is 50% on carbonated drinks and 100% on all other goods subject to the tax. Qatar has yet to implement the GCC Unified Agreement for Value Added Tax, which foresees the imposition of VAT at a standard rate of 5% on goods and services.

10. Qatar prohibits or restricts the importation of certain goods for reasons of security, health, or religion. The list of prohibited goods is relatively short, while the restricted list now covers some 1,240 eight-digit tariff line items. Qatar is party to several international environmental conventions that allow or mandate restrictions on imports and/or exports of goods. Trade remedy measures are implemented within a common GCC framework. The GCC Office of the Technical Secretariat carried out several anti-dumping investigations during the review period, resulting in the imposition of duties on ceramic tiles, certain electric lead-acid accumulators, and containerboard. The WTO Committee on Safeguards was notified of certain ongoing investigations, but these are proceeding without the imposition of provisional measures.

11. Tasdeer, Qatar's export development agency, was launched in 2011 to help boost non-hydrocarbon exports. It operates within the Qatar Development Bank (QDB) and is financed through its budget. The QDB provides Qatari SMEs and start-ups with a wide range of supports, including credit guarantee, export finance, export insurance, direct lending, and legal advisory services.

12. Qatar provides incentives, in the form of fiscal and financial support, to investment projects in free zones and to SMEs. In 2018, the Qatar Free Zones Authority (QFZA) was established as an independent entity to develop and regulate free zones. Currently, Qatar has two free zones. Benefits to enterprises located in the zones include 20-year corporate tax holidays, import tariff exemptions, potential access to an investment fund, quality infrastructure, and 100% ownership and full capital repatriation for foreign investors. In addition to free zones overseen by the QFZA, there are special free zones, such as the Qatar Science and Technology Park and the Qatar Financial Centre, where the Government provides certain supports to attract technology institutes and international financial business.

13. The legal and institutional framework for standards has remained largely unchanged since the previous Review. The General Organization for Standardization is the competent body responsible for standards and technical regulations in Qatar. At the GCC level, Qatar is a member of the GCC Standardization Organization (GSO). As at November 2020, Qatar had 22,240 standards, of which 1,130 were mandatory and 29 were national. According to the authorities, 96% of the total approved standards are based on international standards. Qatar made 267 notifications to the WTO from 2014 to 31 November 2020. They cover, *inter alia*, animal and food products, tyres, cosmetics, tobacco, and electric and electronic equipment. Some WTO Members in the Technical Barriers to Trade (TBT) Committee raised specific trade concerns (STCs) about Qatar's technical regulations on animal products, energy drinks, halal feedstuff, motor vehicles, restrictions on hazardous substances in electrical and electronic equipment, and shelf-life requirements for cheese. During the review period, Qatar implemented several marking and labelling rules, including the Qatari Quality Mark, nutrition information labels, and labels on cosmetics and on motor vehicles.

14. Qatar's sanitary and phytosanitary (SPS) regime has remained largely unchanged since the previous Review. During the review period, Qatar implemented several initiatives aiming to ensure a balance between food safety and trade facilitation. These include an electronically managed food control system, a food registration system, and the Global Partners System (E-Certificate Exchange Program). Qatar made 93 notifications under the SPS Agreement from 2014 to 31 November 2020. They cover, *inter alia*, food products including fruits and vegetables, meat, cereals and pulses, and dairy products. Of these, 74 were joint notifications made with the other GCC member States plus Yemen. In July 2017, at the WTO SPS Committee, one STC was raised concerning a proposed GCC Guide for Control on Imported Foods. In this regard, the GCC announced that the implementation of the Guide was suspended until further notice.

15. Since the previous Review, no change has been made to the legislative or the institutional framework on competition, although the authorities indicate that new laws on competition and on price controls are being prepared. Certain essential goods and services, including milk and dairy products, meat, vegetables, fruits, fish and seafood, vehicles, building materials, clothing and fabrics, restaurant services, and e-marketing service fees and delivery fees, are subject to maximum prices.

16. Qatar notified to the WTO that it does not maintain any state-trading enterprises; however, the State grants exclusive rights to some enterprises to import or export certain products. State-owned enterprises (SOEs) dominate sectors such as oil and gas and minerals, as well as a number of services sectors. Qatar's public procurement regime underwent significant changes during the review period: the new law on public procurement, which entered into force in 2016 and was amended again in 2018, decentralized the tendering process. Domestically produced products qualify for a price preference of 10% in public procurement.

17. Qatar implemented reforms to its IPR protection system with a view to promoting the development of a knowledge economy. It promulgated new legislation on the protection of industrial designs and models in 2020, and launched its online trademark registration service in 2017 as its first step in implementing an online IPR registration system. During the review period, Qatar joined several international agreements and treaties on IPR protection, such as the Budapest Treaty, the Rome Convention, the Marrakesh Treaty, and the Beijing Treaty. However, the number of patent and trademark applications filed by Qatari residents remains low, and the regulation to implement the Copyright Law has not been issued, resulting in the delayed implementation of the Law.

18. Qatar holds the world's third largest reserves of natural gas. A moratorium on the further development of the giant North Field was initiated in 2005 and subsequently extended. However, the North Field Expansion Project announced in September 2018 intends to boost Qatar's capacity to produce LNG from 77 million tonnes per year at present to 126 million tonnes by 2025. The expansion will reinforce Qatar's position as the world's leading exporter of LNG. Qatar left the Organization of the Petroleum Exporting Countries (OPEC) on 1 January 2019, when it accounted for less than 2% of the cartel members' production.

19. The wholly state-owned Qatar Petroleum (QP) is the Government's vehicle to develop Qatar's abundant resources of oil and gas sustainably and ensure the continued growth of the national industry. Its daughter company Qatargas, which includes joint ventures between QP and foreign partners, is the world's largest LNG-producing company. QP also engages in a range of downstream activities domestically through its subsidiaries and joint ventures. In addition, QP is the marketing

agent for the wholly state-owned Qatar Petroleum for the Sale of Petroleum Products Company Ltd., which holds exclusive rights to sell certain petroleum products on behalf of the producing entities to customers outside Qatar. Crude petroleum was added to the list of regulated products with effect from 1 January 2018.

20. The expansion of the services sector is an important part of Qatar's efforts to diversify its economy. The services sector currently accounts for approximately 40% of GDP. The sector remains dominated by several SOEs, e.g. in telecommunications, postal services, and transport services including civil aviation and port management. Qatar's financial services sector is sound, with strong profitability and capital. Under the Qatar Central Bank and Regulation of Financial Institutions Law, foreign bank branches can operate in Qatar after obtaining licences from the Qatar Central Bank. As money and property in Qatar cannot be insured outside the country, insurance services are provided by domestic insurance companies and foreign insurance branches.

21. Qatar has a high level of telecom maturity. Major players in the market are Ooredoo and Vodafone Qatar, which are 70% and 62% owned by the State, respectively. Foreign investment of up to 100% is allowed in telecommunications services. The Telecommunications Law was amended in 2017 to, *inter alia*, strengthen the executive powers of the sectoral regulator – the Communications Regulatory Authority, which is also in charge of competition-related issues in this sector. Postal services are exclusively reserved for Qatar Post, a 100% state-owned company. No specific rules apply to courier services, which are provided by four international operators.

22. Before the outbreak of the COVID-19 pandemic, the civil aviation sector developed quickly, pushed by the robust growth of the economy and diversification efforts. Mail delivered by air almost quadrupled from 2015 to 2019, perhaps reflecting fast-growing online cross-border shopping activities. Foreign equity of up to 49% is allowed in civil aviation services. More than half (88 of 169) of Qatar's air services agreements cover up to the 5th freedom of traffic rights, i.e. the right to fly between two foreign countries on a flight originating or ending in one's own country. Foreign-flagged vessels play an important role in maritime transport, accounting for 52% of vessels and carrying 80% of the total dead-weight tonnage. Gas carriers accounted for more than 90% of commercial vessels.

23. Qatar continued to promote itself as a premium tourism destination. After a sharp decline in tourist arrivals in mid-2017, arrivals started to rise, and in 2019 Qatar welcomed 2.1 million visitors. Qatar continued to promote meetings, incentives, conventions and exhibitions activities; this subsector expanded robustly, with an annual average growth rate of 44% during 2014-19. Qatar was ranked 51st out of 140 countries in the World Economic Forum's 2019 Travel & Tourism Competitiveness Report and was the second-highest-ranked economy in the Middle East. However, following the worldwide outbreak of COVID-19, Qatar's tourism industry was severely affected. In response, the Government launched the Qatar Clean initiative to ensure the highest levels of hygiene and safety in tourist establishments. As such, hotels, restaurants, and other tourist attractions were able to reopen, on a limited basis, to the domestic market (i.e. Qatari residents).

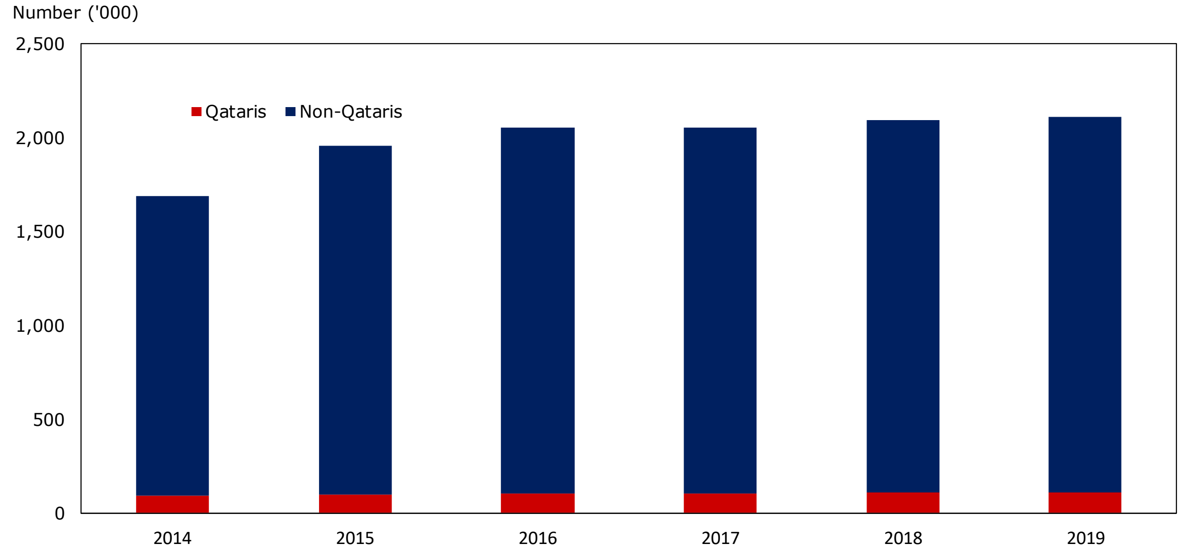
24. The Qatar National Tourism Council, which replaced the Qatar Tourism Authority in 2018, regulates the tourism industry. During the review period, Qatar amended the Tourism Law and issued new legislation on business events. In September 2017, Qatar launched the Next Chapter of the Qatar National Tourism Sector Strategy 2030 for the period 2017-23, aiming to achieve a target of 5.6 million tourist arrivals by 2023 by focusing on, *inter alia*, streamlining regulatory processes; diversifying products, services, and source markets; and promoting investment opportunities. Examples include the e-licensing system, and policies that help enable easy access to Qatar. Reflecting these reform measures, in 2018, the United Nations World Tourism Organization ranked Qatar as the most open country in the Middle East (and 8th in the world). The Government also provides several incentives, including tax exemptions for foreign-invested projects and support for tourism start-ups, SMEs, and entrepreneurs.

1 ECONOMIC ENVIRONMENT

1.1 Main Features of the Economy

1.1. Qatar is a Gulf country rich in petroleum resources, particularly of natural gas, with a population totalling 2.8 million. The population grew rapidly until 2017, due to a steady influx of foreign workers. The indigenous population is relatively small compared with the expatriate community. In 2019, the nearly 108,000 employed Qataris constituted just over 5% of the economically active population (Chart 1.1). As the expatriate workforce is predominantly male, the female participation rate in the job market is low (less than 14%). However, the ratio is much higher within the Qatari population and on a rising trend (36.6% in 2019). GDP per capita declined in the review period, but nevertheless amounted to USD 62,800 in 2019.

Chart 1.1 Economically active population (15 years and older) by nationality, 2014-19



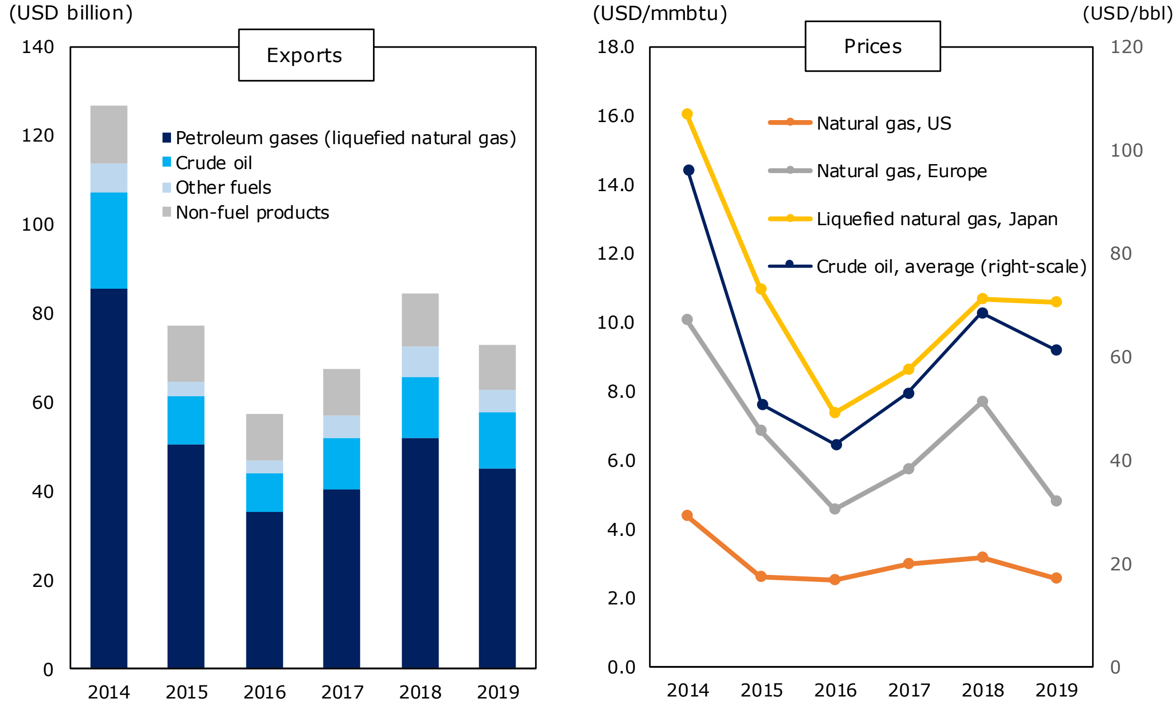
Source: Planning and Statistics Authority (PSA), *Annual Bulletin Labour Force Sample Survey*, 2018 and 2019.

1.2. The aim of Qatar National Vision 2030 (QNV 2030), launched in 2008, is to transform Qatar into an advanced country capable of sustaining its own development and providing a high standard of living for all of its people for generations to come by 2030. Qatar seeks to develop an economy that is diversified and thus less dependent on hydrocarbons, with investment moving towards knowledge-based industries and a private sector that is growing in importance. QNV 2030 is implemented through consecutive five-year National Development Strategies. The ongoing Second National Development Strategy highlights manufacturing, finance, professional and scientific activities, tourism, logistics, and information and communication as priority sectors.

1.2 Recent Economic Developments

1.3. Although Qatar's exports of natural gas, refined products, and petrochemicals are more significant than its exports of crude oil, the economy was negatively affected by the decline in oil prices that accelerated during 2014 with subsequent knock-on effects on gas prices (Chart 1.2). Export receipts and government revenue fell markedly. GDP measured in current prices contracted between 2014 and 2016.

Chart 1.2 Composition of exports, including re-exports, 2014-19



Source: WTO Secretariat calculations, based on PSA, *Foreign Trade Portal*. Viewed at: https://www.psa.gov.qa/en/statistics1/ft/Pages/default.aspx; and World Bank, Commodity Markets. Viewed at: https://www.worldbank.org/en/research/commodity-markets.

1.4. A second shock to the economy occurred in June 2017, as the Kingdom of Bahrain, Egypt, the Kingdom of Saudi Arabia, and the United Arab Emirates decided to sever economic and trade ties, and most transport links, with Qatar. Although the short-term effects of the diplomatic rift and resulting economic blockade were severe, Qatar's reserves allowed it to implement policies that quickly restored economic stability. Liquidity challenges arose in the banking system, as interbank placements, non-resident deposits, and resident private-sector deposits fell by some USD 40 billion (11% of total bank liabilities).[1] However, this bout of capital flight was countered by a sharp increase in the foreign currency deposits of public-sector enterprises in the second half of 2017.[2] The stabilizing function of the sovereign wealth fund proved particularly pertinent, as its reserves may be called upon to support Qatar in an extreme emergency (Box 1.1).

Box 1.1 Qatar Investment Authority

The Government created the Qatar Investment Authority (QIA), the sovereign wealth fund of Qatar, in 2005. The Government exercises ownership through the Supreme Council for Economic Affairs and Investment, which assigns state reserve funds for the QIA to develop, invest, and manage. The QIA is mandated to invest, diversify, and grow the State's sovereign reserves to create value for future generations. The fund supports the economy by investing in local companies, and it provides liquidity to the State when needed.

The QIA is a founding member of the International Forum of Sovereign Wealth Funds and a co-author of the Generally Accepted Principles and Practices set out by this group – more widely known as the Santiago Principles. The QIA reviews its activities and procedures regularly in light of these principles.

According to the authorities, the QIA is a professional and sophisticated investment organization, capable of attracting top talent both locally and globally. In 2015, a subsidiary, the Qatar Investment Authority Advisory (USA), was established in New York to focus on potential investments in North America.

In 2017, the QIA became a founding member of the One Planet Sovereign Wealth Fund Initiative, which integrates climate change considerations into financial decision-making. The One Planet Sovereign Wealth Fund Framework, which the QIA helped draft, was published in July 2018. The Framework is the first ever

[1] International Monetary Fund (2018), *Qatar: 2018 Article IV Consultation–Press Release; Staff Report; and Statement by the Executive Director for Qatar*, IMF Country Report No. 18/135. Viewed at: https://www.imf.org/en/Publications/CR/Issues/2018/05/30/Qatar-2018-Article-IV-Consultation-Press-Release-Staff-Report-and-Statement-by-the-Executive-45915.

[2] Qatar Central Bank (2017), *The Forty First Annual Report*.

set of guidelines for the sovereign wealth industry to help deliver on finance-related climate goals.

The QIA invests across asset classes, sectors, and geographies in order to diversify the Qatari economy away from hydrocarbon dependency.

In 2020, the QIA remained focused on generating sustainable returns to create better jobs, environments, and opportunities for future generations.

Source: Information provided by QIA officials.

1.5. The blockade's disruptions caused a temporary spike in food prices, but the successful development of new supply chains reversed the inflationary pressures throughout the economy. The blockade prompted a drive for self-sufficiency in some agricultural commodities. The agricultural sector accordingly expanded, although from a very small base.

1.6. The oil price shock led to major declines in government revenue in 2015 and 2016. Qatar does not levy personal income taxes. Government revenue, principally from corporations, is thus sensitive to taxes on the net earnings of enterprises operating in the petroleum sector, as well as investment revenue transferred from Qatar Petroleum and other public corporations. The Government derives more than 80% of its budget revenue from the oil and gas sector, and its sharply reduced profitability caused the fiscal balance to swing into a deficit, which was financed by a combination of domestic and external sources. The revenue shortfall continued into 2017, but the budget deficit nevertheless declined due to measures to rein in expenditures, notably through reductions in the Government's wage bill and the delay of certain infrastructure projects (Table 1.1).[3]

Table 1.1 Selected basic macroeconomic indicators, 2014-20

	2014	2015	2016	2017	2018	2019	2019 Jan.-June	2020 Jan.-June[a]
GDP at current prices (QAR billion)	750.7	588.7	552.3	586.4	667.3	640.0	320.8	268.8
GDP at current prices (USD billion)	206.2	161.7	151.7	161.1	183.3	175.8	88.1	73.8
Real GDP percentage change (in constant prices, base year 2018)	5.3	4.8	3.1	-1.5	1.2	0.8	1.1	-3.1
Mining and quarrying	-0.7	-0.8	-0.8	-2.3	-0.3	-1.8	-0.6	-0.7
Non-mining and quarrying	10.6	9.1	5.8	-1.0	2.2	2.4	2.2	-4.6
Nominal GDP per capita (USD '000)	93.1	66.3	58.0	59.1	66.4	62.8	..	..
CPI (percentage change)	3.3	1.8	2.7	0.4	0.3	-0.7	-0.9	-1.9
Population (million)	2.2	2.4	2.6	2.7	2.8	2.8	..	..
Unemployment rate (%)	0.2	0.2	0.1	0.1	0.1	0.1	..	..
Qataris	0.9	0.8	0.4	0.3	0.2	0.3	..	..
Non-Qataris	0.2	0.1	0.1	0.1	0.1	0.1	..	..
GDP by type of expenditure (% of GDP at current prices)								
Household consumption	15.8	22.3	25.7	25.5	23.0	24.5	24.5	26.8
Government consumption	15.5	20.2	19.5	17.6	16.3	18.5	18.4	23.6
Gross capital formation (GCF)[b]	31.8	37.1	48.9	42.6	40.7	42.6	41.6	41.2
Exports (goods and services, f.o.b.)	68.0	57.1	47.7	52.9	55.9	52.3	53.5	49.4
Imports (goods and services, f.o.b.)	31.0	36.6	41.8	38.6	35.9	38.0	38.1	41.0
Central government finances (% of GDP, unless otherwise indicated)[c]								
Total revenue	..	31.8	30.9	27.8	31.2	33.6	..	..
Oil and gas	..	26.0	25.5	22.7	25.9	26.6	..	..
Miscellaneous	..	5.8	5.5	5.2	5.2	7.0	..	..
Total expenditure	..	32.5	40.1	34.7	28.9	32.6	..	..
Wages and salaries	..	6.3	10.7	9.1	8.3	9.6	..	..
Current expenditure	..	12.5	10.8	10.3	8.3	9.8	..	..
Secondary capital	..	5.3	0.7	0.7	0.6	0.6	..	..
Major projects	..	8.4	17.9	14.7	11.7	12.5	..	..
Surplus or deficit	..	-0.7	-9.2	-6.8	2.3	1.0	..	..
Oil revenue as a share of total revenue	..	81.9	82.4	81.5	83.3	79.2	..	..
Public debt (% of GDP)[d]								
Central government debt	24.9	35.5	46.7	49.8	48.4	52.7	..	..
External debt	8.9	12.5	21.0	18.8	21.5	26.0	..	..
Domestic debt	16.0	23.1	25.7	31.0	26.9	26.7	..	..
External sector								
Exchange rates								
QAR/USD	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6
QAR/EUR	4.8	4.0	4.0	4.1	4.3	4.1	4.1	4.0
Nominal effective exchange rate (percentage change; - depreciation)	1.1	8.8	2.4	0.6	-0.8	3.1	5.0	2.6
Real effective exchange rate (percentage change; - depreciation)	..	11.0	2.6	-1.1	-3.7	..	..	..
Current account (% of GDP)	24.0	8.5	-5.5	4.0	9.1	2.4	3.9	-1.9
Workers' remittance outflows (USD billion)	11.1	12.0	11.8	12.6	11.4	11.8	5.9	4.7

[3] On average, public-sector wages exceeded those of the private sector by 71% in 2017.

	2014	2015	2016	2017	2018	2019	2019 Jan.-June	2020 Jan.-June[a]
% of GDP	5.4	7.4	7.8	7.8	6.2	6.7	6.7	6.3
Total reserves (USD billion)	43.2	37.3	31.9	15.0	30.4	39.7	..	..
Total reserves in months of imports	6.4	6.3	5.3	2.5	4.7	5.9	..	..
Oil and gas statistics								
Crude oil, average (USD/bbl) (nominal)[e]	96.2	50.8	42.8	52.8	68.3	61.4	..	..
Oil production (million tonnes)[f]	83.5	81.2	81.6	79.1	79.5	78.5	..	..
Crude oil and condensate production ('000 barrels daily)[f]	1,508	1,463	1,465	1,432	1,427	1,405	..	..
Natural gas: production (billion cubic metres)[f]	169.5	174.9	173.6	168.6	176.5	178.1	..	..
LNG exports (billion cubic metres)[f]	103.6	105.6	107.3	103.6	104.9	107.1	..	..

.. Not available.

a Preliminary.
b Includes statistical discrepancy.
c For 2015, data covers 9 months (1 April to 31 December 2015) where the period was extended as per Law No. 2 of 2015 for amending the fiscal year to a calendar year. 2019 preliminary estimates.
d Oil and gas revenue includes investment revenue transferred from Qatar Petroleum. Based on IMF (2019), *Qatar: Article IV Consultation–Press Release; Staff Report*, IMF Country Report No. 19/146, p. 30.
e Crude oil price averages (Brent, Dubai, and WTI), based on World Bank Commodity Price Data. Average of crude oil.
f Based on BP (2020), *Statistical Review of World Energy*, 69th ed.

Source: PSA, *Statistics*. Viewed at: https://www.psa.gov.qa/en/statistics1/Pages/default.aspx; QCB, *Statistics*. Viewed at: http://www.qcb.gov.qa/English/Publications/Statistics/Pages/Statistics.aspx; IMF (2019), *Qatar: Article IV Consultation–Press Release; Staff Report*, IMF Country Report No. 19/146; IMF International Financial Statistics database. Viewed at: https://data.imf.org; UNCTAD Stat database. Viewed at: http://unctadstat.unctad.org/EN/; World Bank, *World Development Indicators*. Viewed at: http://datatopics.worldbank.org/world-development-indicators/; World Bank, *Commodity Markets*. Viewed at: https://www.worldbank.org/en/research/commodity-markets; and BP (2020), *Statistical Review of World Energy*, 69th ed. Viewed at: https://www.bp.com/content/dam/bp/business-sites/en/global/corporate/pdfs/energy-economics/statistical-review/bp-stats-review-2020-full-report.pdf.

1.7. Sharply improved terms of trade in 2017 and 2018 restored the surpluses in Qatar's external accounts, aided its efforts of fiscal consolidation and financial stabilization, and facilitated the domestic economic rebound. The non-hydrocarbon sector, with particularly good momentum in manufacturing and construction, was the prime engine of economic growth in 2018. Although the construction sector performed less well towards the end of 2018, as several FIFA World Cup 2022 projects neared completion, targeted government expenditures on infrastructure to support the objectives of QNV 2030 will continue to boost construction activity. Measured in current prices, the share of services in the economy has been well over 40% since 2015. Construction and retail and wholesale trade emerged as new drivers of growth (Table 1.2). A visa-free entry programme was expanded to attract tourism.

Table 1.2 GDP by economic activity, 2014-20

	2014	2015	2016	2017	2018	2019	2019 Jan.-June	2020 Jan.-June[a]
Share of GDP %[b] at current prices								
Agriculture, forestry and fishing	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3
Mining and quarrying	52.7	37.7	29.8	34.1	39.1	36.1	37.1	30.0
Manufacturing	10.2	8.9	8.5	8.1	8.3	7.8	7.7	7.1
Electricity, gas, steam and air conditioning supply; water supply, sewerage, waste management and remediation activities	0.4	0.7	1.1	1.2	0.8	1.0	0.9	1.1
Construction	6.7	10.3	14.0	13.5	12.4	12.3	12.5	14.4
Services, of which:	29.9	42.2	46.5	43.0	39.2	42.6	41.6	47.0
Wholesale and retail trade; repair of motor vehicles and motorcycles	6.4	8.8	8.5	8.1	7.5	7.9	7.2	6.9
Transportation and storage	2.1	3.7	4.5	3.8	3.9	4.4	4.4	4.6
Accommodation and food service activities	0.8	1.1	1.0	0.9	0.8	0.9	0.8	0.8
Information and communication	1.2	1.7	1.8	1.6	1.4	1.4	1.4	1.6

	2014	2015	2016	2017	2018	2019	2019 Jan.-June	2020 Jan.-June[a]
Financial and insurance activities	5.9	7.7	8.5	8.3	7.4	8.2	8.1	9.8
Real estate	4.6	6.6	7.8	7.4	6.4	6.5	6.4	7.3
Professional, scientific and technical activities; administrative and support service activities	2.3	3.3	3.8	3.7	3.2	3.2	3.4	3.7
Public administration and defence; compulsory social security	5.5	7.5	8.0	6.7	7.3	8.2	8.2	10.5
Annual percentage change (in constant prices, base year 2018)								
Agriculture, forestry and fishing	25.1	7.7	9.0	20.6	15.7	2.9	4.3	1.3
Mining and quarrying	-0.7	-0.8	-0.8	-2.3	-0.3	-1.8	-0.6	-0.7
Manufacturing	4.4	6.3	1.0	-0.8	6.7	-1.6	-3.9	-6.6
Electricity, gas, steam and air conditioning supply; water supply, sewerage, waste management and remediation activities	14.9	7.2	4.1	0.9	-9.9	27.0	15.8	11.7
Construction	22.9	20.4	28.5	1.8	1.2	-1.7	-1.3	-3.6
Services, of which:	10.0	7.5	1.7	-1.9	1.5	3.5	3.6	-4.6
Wholesale and retail trade; repair of motor vehicles and motorcycles	11.7	6.3	-10.7	-1.6	1.6	-0.3	-0.6	-17.2
Transportation and storage	8.0	3.8	9.8	-0.7	7.7	9.2	9.9	-17.6
Accommodation and food service activities	16.3	-3.9	-2.4	3.2	3.7	9.5	7.6	-23.2
Information and communication	12.8	10.9	-3.3	-2.3	1.7	1.1	3.0	-1.1
Financial and insurance activities	14.3	8.3	9.2	4.5	-1.6	3.1	1.9	3.7
Real estate	10.3	9.7	6.2	4.8	4.3	2.0	2.9	0.0
Professional, scientific and technical activities; administrative and support service activities	5.5	11.4	5.4	0.3	-3.6	-1.7	-2.0	-6.0
Public administration and defence; compulsory social security	8.2	7.7	-2.5	-12.3	18.2	6.3	6.4	7.2

a Preliminary data.
b Calculations are based on GDP excluding import duties.

Source: PSA, *Quarterly National Accounts Bulletin (Second Quarter 2020)*, Vol. 38, November 2020.

1.8. The government budget returned to surplus in 2018, as public revenue from oil and gas rose by 30% while government expenditures remained restrained. Fiscal discipline was accompanied by measures to expand the revenue base. Building on the reform of domestic fuel pricing in 2016, when prices were increased to world market levels, followed by regular adjustments to mirror movements in international fuel prices, utility prices (water and electricity) were also raised for businesses and non-Qatari households. Moreover, excise taxes on tobacco, certain beverages, and "special purpose goods" (alcohol and pork) were introduced with effect from 1 January 2019. However, the implementation of a 5% value added tax on goods and services has so far been put on hold.

1.9. Except in 2016, when Qatar's current account went into deficit for the first time in nearly 20 years, it was in surplus throughout the review period (Table 1.3). The capital and financial account, which is volatile, was mostly in deficit. Another important element in Qatar's balance of payments is workers' remittances, which constitute an annual outflow of approximately USD 12 billion. The foreign currency reserves of the Qatar Central Bank (QCB) fell substantially from 2014 to 2017, when they covered no more than 2.5 months of imports, but the reserves have subsequently been rebuilt with the rise in exports.

Table 1.3 Balance of payments, 2014-20

(USD billion)

	2014	2015	2016	2017	2018	2019[a]	2019 Jan.-June	2020 Jan.-June[a]
Current account	49.4	13.8	-8.3	6.4	16.7	4.2	3.4	-1.4
Goods	95.6	48.8	25.4	36.7	51.0	41.6	21.6	14.0
Exports (f.o.b.)	126.7	77.3	57.3	67.5	84.3	72.9	37.4	26.7
Imports (f.o.b.)	-31.1	-28.5	-31.9	-30.8	-33.3	-31.4	-15.7	-12.7
Services	-19.3	-15.8	-16.4	-13.7	-14.2	-16.3	-8.0	-7.8
Services (credit)	13.5	15.0	15.2	17.7	18.3	19.1	9.8	9.8

	2014	2015	2016	2017	2018	2019[a]	2019 Jan.-June	2020 Jan.-June[a]
Travel	4.6	5.0	5.4	6.0	5.6	5.4	2.8	1.8
Transportation	6.4	7.4	7.6	10.2	10.1	10.7	5.4	5.7
Others	2.5	2.5	2.2	1.5	2.6	3.0	1.6	2.3
Services (debit)	-32.9	-30.8	-31.5	-31.4	-32.5	-35.4	-17.8	-17.6
Travel	-8.7	-8.2	-9.1	-9.6	-9.3	-9.5	-4.8	-3.3
Transportation	-12.1	-11.5	-11.0	-10.9	-11.4	-14.0	-6.8	-7.9
Others	-12.1	-11.1	-11.5	-10.9	-11.8	-12.0	-6.2	-6.3
Income	-9.3	-3.6	-1.1	-0.4	-3.7	-4.4	-1.8	-1.8
Income (credit)	7.4	7.8	7.1	8.6	8.0	8.9	4.7	5.0
Compensation of employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment income	7.4	7.8	7.1	8.6	8.0	8.9	4.7	5.0
Income (debit)	-16.7	-11.4	-8.2	-9.0	-11.8	-13.4	-6.5	-6.8
Compensation of employees	-0.1	-0.2	-0.1	-0.2	-0.1	-0.1	-0.1	-0.1
Investment income	-16.6	-11.2	-8.1	-8.8	-11.6	-13.2	-6.5	-6.7
Current transfers	-17.5	-15.7	-16.2	-16.2	-16.4	-16.6	-8.4	-5.8
Credit	0.7	0.6	0.6	1.3	0.9	1.3	0.6	0.6
Debit	-18.2	-16.3	-16.8	-17.5	-17.3	-18.0	-9.0	-6.4
of which workers' remittances	-11.1	-12.0	-11.8	-12.6	-11.4	-11.8	-5.9	-4.7
Capital and financial account	-49.2	-19.7	3.8	-25.5	0.3	6.0	5.1	2.5
Capital account	-5.5	-0.7	-0.8	-0.5	-0.2	-0.1	-0.1	-0.1
Financial account	-43.6	-18.9	4.6	-25.0	0.5	6.1	5.2	2.6
Direct investment	-5.7	-3.0	-7.1	-0.7	-5.7	-7.3	-4.9	-3.4
Abroad	-6.7	-4.0	-7.9	-1.7	-3.5	-4.5	-3.2	-1.1
In Qatar	1.0	1.1	0.8	1.0	-2.2	-2.8	-1.6	-2.3
Portfolio investment	-19.9	-16.5	6.1	9.2	-5.3	2.2	6.6	0.8
Assets	-16.7	-11.6	-10.1	11.4	-18.5	-10.5	-6.8	-7.9
Liabilities	-3.2	-4.9	16.2	-2.2	13.2	12.7	13.3	8.7
Financial derivatives, net	0.3	-0.1	0.1	-0.3	0.2	0.0	0.0	0.8
Other investment	-18.3	0.7	5.6	-33.2	11.3	11.2	3.5	4.3
Assets	-22.5	-19.0	-22.8	-11.1	-4.7	-9.8	-5.8	-0.6
Liabilities	4.2	19.6	28.4	-22.1	16.0	21.0	9.2	4.9
Net errors and omissions	1.1	0.4	-1.2	1.2	-1.1	-0.8	-1.0	0.1
Overall balance	1.3	-5.5	-5.6	-17.9	15.9	9.4	7.5	1.2
Change in reserves (increase -)	-1.3	5.5	5.6	17.9	-15.9	-9.4	-7.5	-1.2

a Preliminary estimates.

Source: QCB, *Statistics*. Viewed at: http://www.qcb.gov.qa/English/Publications/Statistics/Pages/Statistics.aspx.

1.10. Inflation was subdued during the review period. Fuel prices increased following the deregulation and alignment with world market prices in 2016, but these price increases were offset by falling rents for housing and lower charges for water and other utilities.[4] Consumer price inflation has been particularly low since 2017, and consistently negative since September 2018, except for one month (September 2019). A key element in the price stability policy is the peg of the Qatari riyal to the US dollar. The exchange rate has been fixed at QAR 3.64 per dollar since July 2001. The monetary policy implemented by the QCB is thus geared to the management of short-term interbank interest rates to sustain the fixed parity of the national currency. The QCB raised its key policy rates in 2017 to track increases implemented by the US Federal Reserve, and again in 2018 (another four increases), but subsequently also lowered them in successive increments by 50 basis points in total in 2019. In its most recent move, the QCB reduced its deposit and repurchase rates by 100 basis points in March 2020.

1.11. According to the IMF, Qatar's economy adjusted successfully to the dual shocks of lower oil prices and the diplomatic rift, assisted by a prudent fiscal policy, an appropriate monetary anchor,

[4] The QCB real estate price index jumped by 82% from 2012 to 2016, but declined by 15% during 2017-18 due to softer demand and increased availability of new properties.

sound financial regulation and supervision frameworks, and considerable buffers. The fixed exchange rate regime remains appropriate in the IMF's view.[5]

1.12. Qatar has been severely affected by the COVID-19 pandemic. Its rates of registered infections per capita were at times among the highest in the world in 2020. Initial measures taken by the authorities to mitigate the impact of the pandemic on the economy and the financial sector included: (i) a QAR 75 billion stimulus package for the private sector, as announced by the Supreme Committee for Crisis Management; (ii) the injection of QAR 10 billion into the stock market to boost investor sentiment; (iii) a QAR 50 billion repo facility (at 0% interest) for domestic banks to allow affected enterprises to defer loan repayments for six months; (iv) liquidity support to banks for the provision of new lending at low interest rates; and (v) a National Guarantee Program (QAR 3 billion) to fund salary and rental payments in affected sectors for three months.[6]

1.13. Quarantine measures imposed due to the COVID-19 pandemic negatively influenced the economic performance in the second quarter of 2020, as many businesses were temporarily closed or operated with reduced activity. Second quarter GDP declined by 6.1% (in constant prices), or 26.3% in current prices, relative to the same quarter one year earlier.

1.14. Going forward, Qatar appears well placed to respond effectively to the lower oil price environment. Its position is underpinned by three factors: (i) the ongoing fiscal consolidation process; (ii) a decline in publicly financed CapEx spending, as major projects for the FIFA World Cup 2022 either were finalized or are about to be completed; and (iii) the combination of a strong market appetite for Qatar's credit profile with opportunistic debt market issuances. As a result, the fiscal balance is expected to record larger surpluses over the medium term, as spending on major projects is anticipated to decline gradually and hydrocarbon revenues are expected to remain steady as output remains relatively constant.

1.3 Developments in Trade and Investment

1.3.1 Trends and patterns in merchandise and services trade

1.15. Qatar runs sizable surpluses in its merchandise trade. However, the surplus declined from USD 96 billion in 2014 to USD 44 billion in 2019, reflecting the significant reduction in oil and gas prices. The contraction of exports occurred between 2014 and 2016, when exports fell from USD 127 billion to USD 57 billion. The subsequent rise in prices for LNG staged a recovery of exports until 2018, followed by a milder weakening in 2019. Imports of merchandise were relatively stable, ranging from USD 29 billion to USD 32.6 billion per year (Chart 1.3).

1.16. The composition of Qatar's exports was relatively stable during the review period. The share of LNG, which accounted for two thirds of the export value in 2014, declined somewhat, while the share of non-oil goods and petroleum-related products with price volatilities that are less correlated with those of the underlying basic inputs (e.g. polyethylene, PVC, ethylene, hydrogen, and urea) increased (Chart 1.3 and Table A1.1). On the import side, there has been a notable contraction in the purchases of transport equipment, especially motor vehicles used for commercial or industrial purposes, since 2016 (Table A1.2). Imports of aircraft and related components continue to fluctuate. Because Qatar has a small and open economy, consumer goods account for more than 30% of its merchandise imports, and apart from passenger cars, mobile telephones, and household appliances, much of these imports are captured in the "other" category in Chart 1.3.

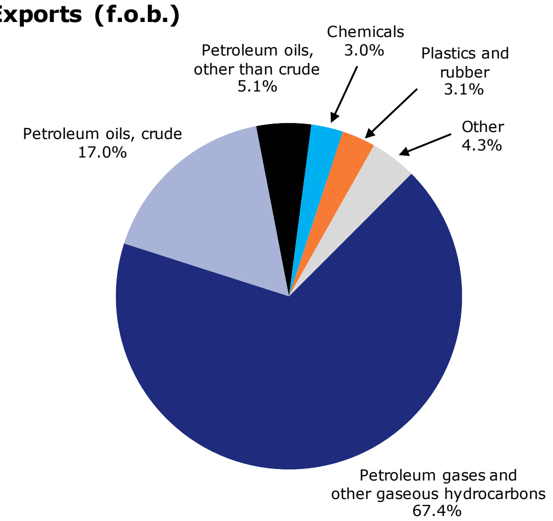
[5] IMF (2019), *Qatar: Article IV Consultation–Press Release; Staff Report*, IMF Country Report No. 19/146.

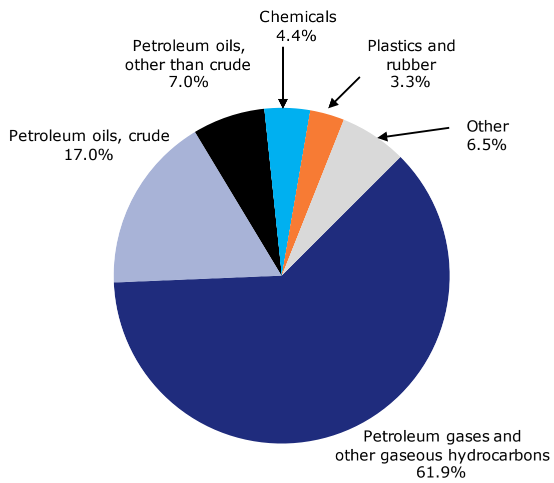
[6] QCB, *Financial Stability Review 2019*, Doha.

Chart 1.3 Production composition of merchandise trade by HS sections/subheadings, 2014 and 2019

2014 **2019**

Exports (f.o.b.)

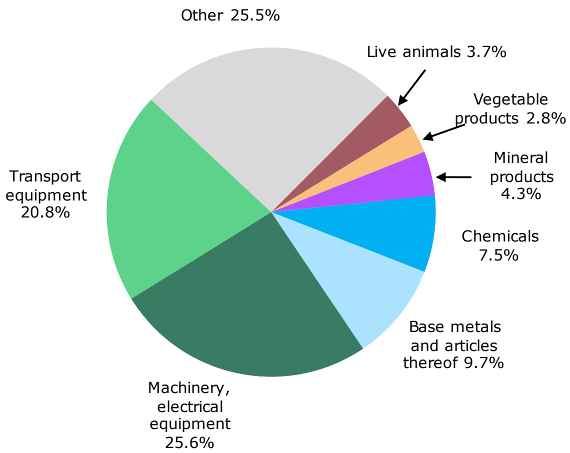


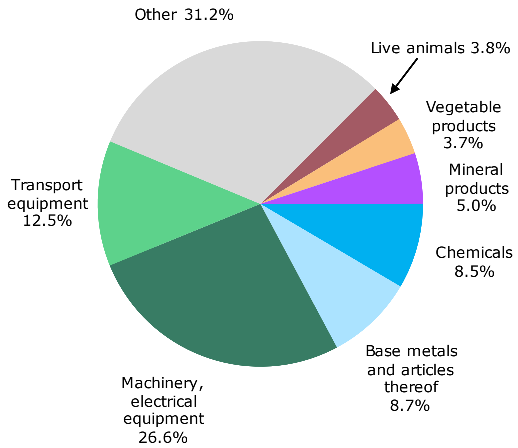


Total: USD 126.7 billion

Total: USD 72.9 billion

Imports (c.i.f.)





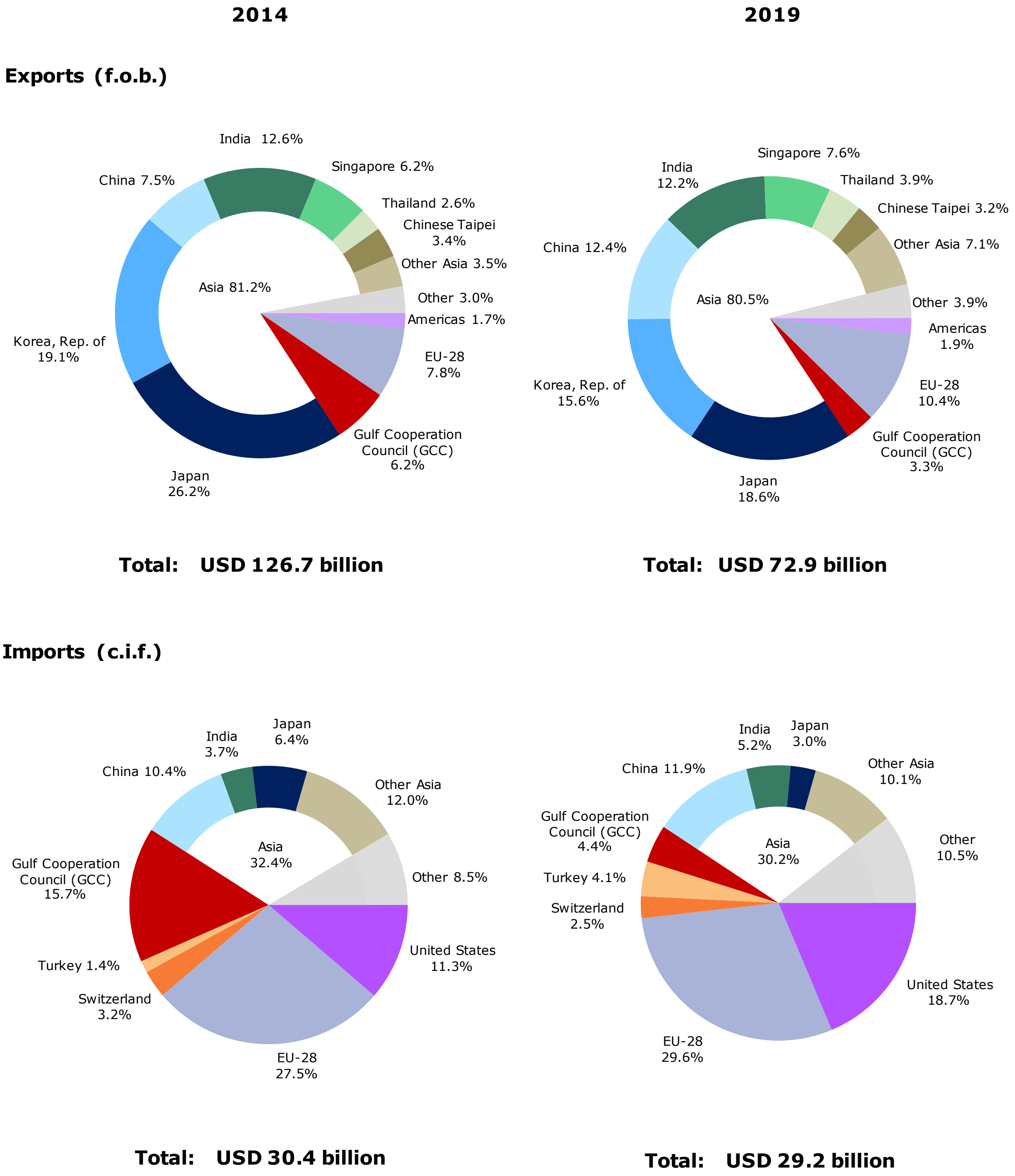
Total: USD 30.4 billion

Total: USD 29.2 billion

Source: WTO Secretariat calculations, based on PSA data. Viewed at: https://www.psa.gov.qa/en/statistics1/ft/Pages/default.aspx.

1.17. Asian countries absorb approximately 80% of Qatar's exports (Chart 1.4 and Table A1.3). Sales of LNG make Japan, the Republic of Korea, China, India, and Singapore the principal export destinations. The share of EU countries rose to 10% during the review period, while the Americas continue to be minor export markets. Minor effects of the diplomatic rift between Qatar and its four neighbours were mainly felt on the import side. The significant drop in Gulf Cooperation Council (GCC) trade led to increased supplies from other sources, notably the United States, Turkey, and Oman (Chart 1.4 and Table A1.4). The import shares of the EU, China, and India have also increased compared with 2014.

Chart 1.4 Direction of merchandise trade, 2014 and 2019



Source: WTO Secretariat calculations, based on PSA data. Viewed at: https://www.psa.gov.qa/en/statistics1/ft/Pages/default.aspx.

1.18. Qatar's trade in services balance remains in deficit (Table 1.4). Although services exports grew significantly in recent years, they have yet to exceed USD 20 billion per year. Imports of services are valued at USD 35 billion to USD 40 billion per year. Transportation and travel services dominate both exports and imports. While the expansion of Qatar Airways contributed to rapid growth in passenger travel on the export side, the shipping of Qatar's exports of LNG, crude oil, and other industrial goods remained an important component of its services imports. In addition, a substantial portion of Qatar's services imports in recent years were linked to the staging of the FIFA World Cup in 2022.

Table 1.4 Trade in services, 2014-19

	2014	2015	2016	2017	2018	2019
Trade balance (USD billion)	-19.3	-15.8	-16.4	-13.7	-14.2	-16.3
Export services (USD billion)	13.5	15.0	15.2	17.7	18.3	19.1
	(% of total)					
Transport	47.5	49.4	50.1	57.8	55.1	55.9
Passenger	44.2	47.3	47.3	55.3	52.9	53.5
Freight	3.3	2.1	2.8	2.5	2.1	2.4
Other	0.0	0.0	0.0	0.0	0.0	0.0
Travel	33.9	33.6	35.7	33.7	30.5	28.5
Other services	18.5	17.0	14.2	8.5	14.5	15.6
Insurance and pension services	6.4	3.7	3.4	2.3	3.9	4.7
Telecommunications, computer, and information services	2.8	3.6	4.2	3.5	4.3	4.6
Technical, trade-related, and other business services	0.0	0.0	0.0	0.0	0.0	0.0
Personal, cultural, and recreational services	3.8	3.7	2.5	1.6	3.6	2.2
Government goods and services, n.i.e.	5.6	6.0	4.1	1.0	2.7	4.1
Import services (USD billion)	32.9	30.8	31.5	31.4	32.5	35.4
	(% of total)					
Transport	36.9	37.2	34.7	34.8	35.2	39.4
Passenger	12.7	11.3	12.9	8.4	7.6	8.6
Freight	9.0	8.4	8.9	8.5	9.0	6.9
Other	15.2	17.6	13.0	17.8	18.5	23.9
Travel	26.4	26.6	28.8	30.7	28.5	26.8
Other services	36.7	36.2	36.5	34.6	36.2	33.8
Insurance and pension services	7.2	8.8	9.7	8.6	9.7	9.8
Telecommunications, computer, and information services	8.1	4.9	6.5	8.9	7.4	6.5
Technical, trade-related, and other business services	8.2	10.4	9.1	6.1	8.7	7.5
Personal, cultural, and recreational services	4.5	4.4	5.4	5.5	5.0	5.0
Government goods and services, n.i.e.	8.7	7.7	5.7	5.4	5.4	5.0

Source: WTO Secretariat calculations, based on WTO Data Portal. Viewed at: https://data.wto.org/.

1.3.2 Trends and patterns in FDI

1.19. According to the PSA, its most recent survey (conducted jointly with the QCB) indicated that the stock of foreign investment in Qatar stood at QAR 714.7 billion at the end of 2018.[7] The majority of the assets (68%) held by non-residents were "other" investments, e.g. bank deposits and other short-term financial investments. Portfolio investments accounted for close to QAR 100 billion of the investment stock, while FDI totalled QAR 123.3 billion. Almost 90% of the inward FDI related to the oil and gas sector, either in exploration and production as such or in associated manufacturing, transportation, and marketing activities. The remainder of the FDI stock primarily concerned finance and insurance activities. The FDI funds primarily originate in the European Union, the United States, and other countries in the Americas.

1.20. The stock of FDI declined by QAR 6 billion from 2017 to 2018. However, due to a massive net influx of "other" investment (nearly QAR 64 billion), assets held by non-residents increased by 10% year on year. The positive trend continued into 2019, with financial liabilities to non-residents rising to QAR 722.6 billion at the end of the first quarter. Thus, according to the survey, for the first time the total amount of financial liabilities to non-residents surpassed the total at the end of the second quarter of 2017. At that time, the diplomatic rift with Qatar's neighbours had caused a significant reduction in deposits and other short-term investments by foreigners of more than QAR 60 billion. However, the reversal of these financial flows began in early 2018.

[7] PSA, *Qatar Foreign Investment Survey 2018,* 7 July 2019. Viewed at: www.psa.gov.qa.

1.21. Assets held by Qatari residents in approximately 80 countries have been relatively stable in recent quarters, and are valued at about QAR 400 billion. Around QAR 150 billion of this amount is classified as direct investment and QAR 37 billion as portfolio investment. However, it should be noted that the PSA/QCB investment survey does not include assets held by the QIA or investments by individuals.[8]

[8] Qatar aims to become a subscriber of the Special Data Dissemination Standard of the IMF, which requires, *inter alia*, compilation and dissemination of foreign investment statistics on a quarterly basis. The survey is based on data collected from privately owned companies and certain government-owned enterprises. Estimates are made for non-surveyed corporations.

2 TRADE AND INVESTMENT REGIMES

2.1 General Framework

2.1. The State of Qatar is a constitutional monarchy headed by an Amir[1], who is also the commander-in-chief of the armed forces. The executive authority is vested in the Amir, assisted by the Council of Ministers. The Amir appoints the Prime Minister, who then recommends ministers. The ministers are directly accountable to the Amir. The Amir's functions include ratification and promulgation of laws, summoning and presiding over the Council of Ministers, drafting general policy of the State, appointing civil servants and military personnel, accrediting heads of diplomatic and consular missions, conferring civilian and military orders, granting pardons, and overseeing functions of the consultative bodies.

2.2. The Prime Minister chairs the sessions of the Council of Ministers, and supervises and coordinates work among various ministries. The Council of Ministers is mandated to monitor all internal and external affairs within the jurisdiction in accordance with the provisions of the Constitution. It also proposes draft laws and decrees, which are then discussed by the Advisory Council (Al-Shoura) (see below) before being submitted to the Amir for ratification and issuance.

2.3. Legislative power is exercised by the Al-Shoura. According to the Constitution, the Al-Shoura is responsible for supervising and making decisions on, *inter alia*, the drafting of and voting on proposed legislation; state policy concerning economic, administrative, and political issues; state affairs related to society and culture ; and the national budget.[2] Currently it has 45 members: Article 77 of the Constitution stipulates that 30 of the 45 should be elected directly by the people.[3] To date no election has taken place, and all 45 members have been appointed by Amiri decisions. The term of office of the Al-Shoura is four calendar years.

2.4. Qatar's Constitution was ratified in 2004, and has not been amended. In the legal hierarchy, the Constitution is followed by laws, decree laws, Amiri decrees and orders, Prime Ministerial decrees and orders, and Administrative orders.

2.5. According to Articles 105-106 of the Constitution, every member of the Al-Shoura has the right to propose bills. Draft laws passed by the Al-Shoura are referred to the Amir for ratification. Once ratified, the law is published in the *Official Gazette*. If the Amir declines to approve the draft law, he needs to return it with the reasons for such rejection to the Al-Shoura within three months of the date of referral. In that case, and if the Al-Shoura passes the same draft again with a two-thirds majority, the Amir must ratify and promulgate it.

2.6. Under Article 143, the enforcement of the Constitution shall not affect the provisions of treaties and international agreements to which Qatar is a party. Trade treaties, once ratified and decreed by the Amir, and subsequently published in the *Official Gazette,* become law. Treaty obligations supersede national legislation and are admissible in national courts; to the extent that legislation is not in accord with Qatar's WTO obligations, the WTO Agreement is definitive.

2.7. The judicial system consists of a parallel system of courts: one for Shariah law, and one for civil, commercial, and criminal law. Trade and commercial matters are covered by civil law, whereas the Shariah system administers matters mostly relating to family law. Law No. 10 of 2003 established the Supreme Judicial Council, whose members include the head of the Shariah appeal court, and that of the justice appeal court. Qatar has one court of cassation[4], courts of appeals, and courts of first instance. Judges are appointed by the Supreme Judicial Council.

2.8. In 2008, the Supreme Constitutional Court of Qatar was established to hear constitutional matters referred from other courts. The authorities state that, to date, no laws or decisions contain

[1] "Amir" is used instead of "Emir" (which was used in the previous two Trade Policy Review reports), as suggested by the Member under review.

[2] Hukoomi, *Advisory Council.* Viewed at: https://portal.www.gov.qa.

[3] Al-Meezan, *Permanent Constitution of the State of Qatar*. Viewed at: https://www.almeezan.qa/LawPage.aspx?id=2284&language=en.

[4] The court of cassation is responsible for appeals of contravention, misapplication, and misinterpretation of law, and of disputes arising between courts regarding their areas of jurisdiction.

provisions that necessitate the functioning of the Court, as no provisions conflict with the Constitution.

2.9. The private sector's participation in policy setting and legislation preparations is coordinated by relevant ministries, through surveys, workshops, communications, and regular meetings. The authorities state that some businesspeople are members of the Al-Shoura, and they review and vote on relevant policies and legislation, notably the Law No. 16 of 2018 Regulating Non-Qatari Ownership and Use of Properties, and Law No. 1 of 2019 Regulating the Investment of Non-Qatari Capital in Economic Activities.

2.10. Qatar ranked 30th (out of 180 economies) in the Corruption Perceptions Index in 2019, improved by three places from its 2018 ranking.[5] It has been a party to the United Nations Convention against Corruption since 2007.[6] Key domestic institutions to combat corruption and enhance accountability include the Administrative Control and Transparency Authority, the State Audit Bureau, the Qatar Financial Information Unit, and the Rule of Law and Anti-Corruption Center. According to the IMF, Qatar has engaged in significant anti-corruption efforts in recent years, and "consistently compares well with regional peers on the indicators of corruption".[7] Some observers point to lack of transparency in the budgeting process as creating a possible risk of corruption.[8]

2.11. Steps taken by the Government to improve transparency include the launch of a number of portals:

a. The e-government portal (Hukoomi: https://portal.www.gov.qa/wps/portal), which serves as a single window for all government services. In 2020, Qatar ranked 66th among around 190 economies in the United Nations e-Government Survey.[9]

b. The legal portal (Al-Meezan: https://www.almeezan.qa), which digitizes and publishes legal information. The authorities state that all laws are published in the *Official Gazette*, and electronic copies are available on Al-Meezan. This portal intends to provide legal information in both Arabic and English; in practice, some laws are available in both languages while others are being translated.

c. The e-commerce portal (https://ecommerce.gov.qa/) (Section 2.4.4).

2.12. In addition, in September 2019 Qatar issued Law No. 20 on Anti-Money Laundering and Terrorism Financing, which replaced Law No. 4 of 2010. As required in Law No. 20, Qatar issued Law No. 1 of 2020 regarding the Unified Economic Registry. The Registry records data collected from, *inter alia*, economic enterprises and real beneficiaries, which effectively own or control legal persons. Such information is available to the public and concerned authorities.[10] The Registry is located in the Commercial Registration and Licenses Department at the Ministry of Commerce and Industry (MOCI).

2.2 Trade Policy Formulation and Objectives

2.13. Since the previous Review in 2014, some trade-related government ministries and agencies have been restructured:

[5] Transparency International, *Country Data: Qatar*. Viewed at: https://www.transparency.org/en/countries/qatar.

[6] UN Office on Drugs and Crime, *Signature and Ratification Status*. Viewed at: https://www.unodc.org/unodc/en/corruption/ratification-status.html.

[7] IMF (2019), *Qatar: Article IV Consultation–Press Release; Staff Report*, IMF Country Report No. 19/146. Viewed at: https://www.imf.org/en/Publications/CR/Issues/2019/06/02/Qatar-2019-Article-IV-Consultation-Press-Release-Staff-Report-46956.

[8] Transparency International, *An Overview of Corruption and Anti-Corruption in Qatar*. Viewed at: https://knowledgehub.transparency.org/helpdesk/qatar-an-overview-of-corruption-and-anti-corruption.

[9] UN, *E-Government Survey 2020*. Viewed at: https://publicadministration.un.org/egovkb/Portals/egovkb/Documents/un/2020-Survey/2020%20UN%20E-Government%20Survey%20(Full%20Report).pdf.

[10] Al Tamimi & Co., *The Unified Economic Registrar in Qatar*. Viewed at: https://www.tamimi.com/law-update-articles/the-unified-economic-registrar-in-qatar/.

a. The Planning and Statistics Authority (PSA), established in 2018 under Amiri Decree No. 70. The PSA is responsible for: (i) developing the overall vision of the country in cooperation with other concerned authorities; (ii) preparing for national development strategies; and (iii) following up their implementation. It is also mandated to establish an integrated statistical system[11], which the authorities indicate has not yet been established.

b. The General Authority of Customs, established in 2014 under Amiri Decree No. 37. Its budget is attached to that of the Ministry of Finance.[12]

c. The Investment Promotion Agency Qatar, set up on 7 July 2019 (Section 2.4.1).

d. The General Tax Authority, established as an entity legally separated from the Ministry of Finance in 2018, under Amiri Decree No. 77. It administers all tax matters, including VAT.

e. The National Tourism Council, which replaced the Qatar Tourism Authority (Section 4.2.4).

2.14. In particular, pursuant to Amiri Decree No. 12 of 2019, the previous Ministry of Economy and Commerce was reorganized to become the Ministry of Commerce and Industry (MOCI). The MOCI is responsible for overseeing commercial and industrial activities, attracting investment, and supporting the development of exports.[13] It is also the main ministry responsible for formulating and implementing trade policies.

2.15. Other agencies involved in the implementation of specific aspects of trade policy include the PSA, the Ministries of Finance, State for Energy Affairs, Transport and Communication, and Public Health; the Qatar Central Bank; and the Qatar Development Bank. Agricultural policy is dealt with by the Ministry of Municipality and Environment, which contains an Agriculture Affairs Department, a Livestock Department, a Fisheries Department, and an Agricultural Research Department.

2.16. The National Committee on Trade, formed in 2001, coordinates the private and public sectors to maximize the benefits of membership in a manner that realizes Qatar's sustainable development objectives. It meets at least twice a month. The Committee includes representatives from various ministries and agencies, together with the Qatar Chamber of Commerce and Industry (QCCI). All private-sector entities must be registered with the QCCI to perform commercial and industrial activities. The QCCI is financed through contributions from its members, and through fees collected by hosting events.

2.17. Qatar's trade policy is formulated within the broader framework of the Qatar National Vision 2030, which is a roadmap towards becoming an advanced society capable of sustainable development by 2030.[14] Its Second National Development Strategy (NDS-2) 2018-2022[15] aims at sustaining economic prosperity through economic diversification, infrastructure and private-sector development, and natural resources management (Section 1.1). The NDS-2 set targets to diversify production through increasing public investment in infrastructure, promoting private investment, establishing industrial and service zones, and supporting the development of small and medium-sized enterprises (SMEs).

2.18. Since 2015, some of Qatar's main trade- and investment-related laws have been amended or revised (Table 2.1).

[11] PSA, *About Us: Roles and Functions*. Viewed at: https://www.psa.gov.qa/en/aboutus1/Pages/Overview.aspx.

[12] Customs, *The History of Qatar Customs.* Viewed at: https://www.customs.gov.qa/English/About/Pages/Qatar-Customs-In-Brief.aspx. It was called the General Administration of Customs between 2009 and 2014, and was under the Ministry of Economy and Finance.

[13] MOCI, *Vision, Mission and Message*. Viewed at: https://www.moci.gov.qa/en/about-the-ministry/vision-mission-and-message/.

[14] General Secretariat for Development Planning (2008), *Qatar National Vision 2030*. Viewed at: https://www.psa.gov.qa/en/qnv1/Documents/QNV2030_English_v2.pdf.

[15] PSA, *Qatar Second National Development Strategy 2018-2022*. Viewed at: https://www.psa.gov.qa/en/knowledge/Documents/NDS2Final.pdf.

Table 2.1 Main trade- and investment-related legislation, 2020

Title	Reference
Law No. 10 on the Protection of Industrial Designs and Models	Law No. 10 of 2020
Law Organizing the Partnership between Public and Private Sectors	Law No. 12 of 2020
Law Regulating the Investment of Non-Qatari Capital in Economic Activities	Law No. 1 of 2019
Ministerial Resolution No. 44 of 2020 Issuing the Executive Regulations of the Qatar Foreign Capital Investment Law No. 1 of 2019	Ministerial Resolution No. 44 of 2020
Anti-Money Laundering and Combatting Terrorism Financing Law	Law No. 20 of 2019
Law Regulating Non-Qatari Ownership and Use of Properties	Law No. 16 of 2018
Investment Free Zones Law	Law No. 34 of 2005, amended by Decree Law No. 21 of 2017
Law on Income Tax	Law No. 24 of 2018
Electronic Commerce and Transactions Law	Law No. 16 of 2010
Law Concerning Protection of Competition and Prevention of Monopolistic Practices	Law No. 19 of 2006
Law Promulgating the Law (Regulation) of Common Industrial Regulation for the Countries of the Cooperation Council for the Arab States of the Gulf	Law No. 20 of 2006
Law on Trade Regulation	Law No. 27 of 2006
Customs Law	Law No. 40 of 2002

Source: WTO Secretariat, based on information provided by the authorities.

2.19. Qatar is a member of the Gulf Cooperation Council (GCC) and its customs union. It applies GCC-level trade laws, including the Common GCC Customs Law. GCC decisions take precedence in the absence of, or conflict with, Qatari laws (GCC Decree No. 81 of 2008, Article 33).

2.3 Trade Agreements and Arrangements

2.3.1 WTO

2.20. Qatar has been a WTO Member since 13 January 1996, and it grants at least most-favoured-nation (MFN) tariff treatment to all its trading partners. In 2014, Qatar notified to the WTO its commitments in Category A under the TFA[16], and ratified the TFA on 12 June 2017.[17] In April 2016, Qatar deposited its instrument of acceptance of the 2005 Protocol Amending the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS Agreement). Qatar became a participant in the Information Technology Agreement in 2013.

2.21. The authorities state that Qatar is an active Member of the WTO. It participates in discussions on investment facilitation for development, e-commerce, WTO reform, and the rules of fisheries subsidies. It also participates in discussions on:

a. agriculture, particularly on food security as a net food importing developing country (NFIDC), and on improving transparency in food exports;

b. services, particularly on domestic regulations;

c. technical assistance, particularly on technical assistance activities;

d. TRIPS, including on a joint paper submitted to the TRIPS Council called *Intellectual Property and Innovation: Public-Private Collaborations in Innovation – IP Commercialization*; and

e. the environment, including proposing the addition of natural gas and its technologies to the list of environmental goods.

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[16] WTO document WT/PCTF/N/QAT/1, 25 July 2014.
[17] WTO, TFA Database. Viewed at: https://tfadatabase.org/members/qatar.

2.22. During the review period, Qatar was involved directly in five cases in the WTO's dispute settlement system: four as a complainant[18], and one as a respondent.[19] It has also participated as a third party in 13 cases (DS484, DS493, DS518, DS544, DS547, DS548, DS550, DS551, DS552, DS554, DS556, DS564, and DS566).[20]

2.23. Since its previous Review, Qatar has made notifications to the WTO in a number of areas (Table 2.2). In particular, it made 62 regular notifications under Article 7 of the SPS Agreement, and 192 notifications under Article 2.9 of the TBT Agreement. However, as at 30 June 2020, a number of notifications require updating or renewal, in the areas of agriculture (domestic support and export subsidies), import licensing procedures, quantitative restrictions, customs valuation, subsidies, state-trading enterprises, and GATS.

Table 2.2 Qatar's notifications to the WTO, 1 January 2015 - 31 December 2020

Agreement/Article	Requirement	Symbol and date of latest notification
Agreement on Agriculture		
Articles 10 and 18.2	Export subsidies (ES:1)	G/AG/N/QAT/13, 30 January 2018
Enabling Clause		
Article V:7(a) of GATS, and Paragraph 4(a) of the Enabling Clause	Notification of regional trade agreement: GCC and Singapore	S/C/N/807/Rev.1 and WT/COMTD/N/45/Rev.1, 14 July 2015
General Agreement on Trade in Services		
Article III:4 and/or IV:2	Enquiry/contact points	S/ENQ/78/Rev.18, 1 February 2019
GATT 1994		
Article XVII:4(a)	State trading activities	G/STR/N/16, 13 February 2017
Agreement on Import Licensing		
Article 7.3		G/LIC/N/3/QAT/13, 1 February 2018
Agreement on the Implementation of Article VI of the GATT 1994 (anti-dumping)		
Article 16.4	Anti-dumping actions (*ad hoc*)	G/ADP/N/325, 1 April 2019
Article 16.4	Anti-dumping actions (semi-annual)	G/ADP/N/342/QAT, 5 October 2020
Article 18.5 of the Agreement on the Implementation of Article VI of the GATT 1994, Article 32.6 of the Agreement on Subsidies and Countervailing Measures, and Article 12.6 of the Agreement on Safeguards	English Translation of the GCC Amended Common Law on Anti-Dumping, Countervailing and Safeguard Measures	G/ADP/N/1/QAT/3, G/SCM/N/1/QAT/3, G/SG/N/1/QAT/3, 20 March 2015
Agreement on Subsidies and Countervailing Measures		
Article 25.1 and GATT Article XVI:1	Subsidies	G/SCM/N/253/QAT, G/SCM/N/284/QAT, 18 September 2015
Agreement on Safeguards		
Article 12.1(a)	Safeguard measures (initiating an investigation relating to serious injury or threat thereof and the reasons for it)	G/SG/N/8/QAT/3, 23 July 2020
Article 12.1(b), and Article 9.1, footnote 2	Safeguard measures (making a finding of serious injury or threat thereof caused by increased imports), and non-application of safeguard measures against a product originating in a developing country Member	G/SG/N/10/QAT/2, G/SG/N/11/QAT/3, 5 April 2019

[18] The four disputes include: (i) *United Arab Emirates – Measures Relating to Trade in Goods and Services, and Trade-Related Aspects of Intellectual Property Rights* (DS526) (Panel was composed); (ii) *Bahrain – Measures Relating to Trade in Goods and Services, and Trade-Related Aspects of Intellectual Property Rights* (DS527); (iii) *Saudi Arabia – Measures Relating to Trade in Goods and Services, and Trade-Related Aspects of Intellectual Property Rights* (DS528); and (iv) *Saudi Arabia – Measures concerning the Protection of Intellectual Property Rights* (DS567) (a panel report was delivered in June 2020 but Saudi Arabia notified the DSB on 28 July 2020 of its decision to appeal the panel report). For details on these cases, see WTO information at: https://www.wto.org/english/thewto_e/countries_e/qatar_e.htm.

[19] *Qatar – Certain Measures concerning Goods from the United Arab Emirates* (DS576), brought by the United Arab Emirates. In August 2019, the United Arab Emirates indicated that it no longer considered it necessary to pursue its complaint, due to Qatar's withdrawal of the measures in question, and requested that the matter be concluded.

[20] WTO, *Qatar and the WTO.* Viewed at: https://www.wto.org/english/thewto_e/countries_e/qatar_e.htm.

Agreement/Article	Requirement	Symbol and date of latest notification
Article 12.1(c)	Safeguard measures (taking a decision to apply or extend a safeguard measure)	G/SG/N/10/QAT/1, G/SG/N/11/QAT/2, 15 June 2017
Article 12.4, and footnote 2 of Article 9	Notification before taking a provisional safeguard measure	G/SG/N/7/QAT/1, G/SG/N/11/QAT/1, 21 October 2016
Agreement on Sanitary and Phytosanitary Measures		
Article 7, Annex B	Sanitary/phytosanitary emergency measures	67 regular notifications http://spsims.wto.org/
Agreement on Technical Barriers to Trade		
Article 2.9	Technical regulations	206 notifications http://tbtims.wto.org
Article 2.10	Information about standards and conformity assessment procedures	G/TBT/N/QAT/490, 26 September 2017
Articles 2.9 and 5.6	Technical regulations and conformity assessment procedures	G/TBT/N/QAT/559, 18 February 2019
Article 5.6	Conformity assessment procedures	G/TBT/N/QAT/375, 13 January 2015
Agreement on Trade-Related Aspects of Intellectual Property Rights		
Article 69	Members' contact points	IP/N/3/QAT/1, 20 March 2020

Source: WTO Secretariat.

2.3.2 Regional and preferential agreements

2.3.2.1 Regional trade agreements

2.24. Bilaterally, Qatar does not have any free trade agreements.[21]

2.25. At the regional level, Qatar is a member of the GCC, and a party to the Pan-Arab Free Trade Area (PAFTA) Agreement. As a GCC member, Qatar concluded RTAs with Singapore, and with the European Free Trade Association (EFTA) States (Iceland, Liechtenstein, Norway, and Switzerland). The GCC announced ongoing negotiations for RTAs with Australia and with Japan. From 2015 to 2019, the ratios of Qatar's trade with EFTA, GCC, and PAFTA members to its total merchandise trade declined, while the ratio of Qatar's bilateral trade with Singapore increased (Chart 2.1). Trade relations with the GCC suffered from the diplomatic difficulties that Qatar has experienced since 2017. In June 2017, the Kingdom of Bahrain, the Kingdom of Saudi Arabia, and the United Arab Emirates severed diplomatic relations with Qatar and banned Qatar-registered airplanes and ships from utilizing their airspace and sea routes. Saudi Arabia also blocked Qatar's only land crossing.

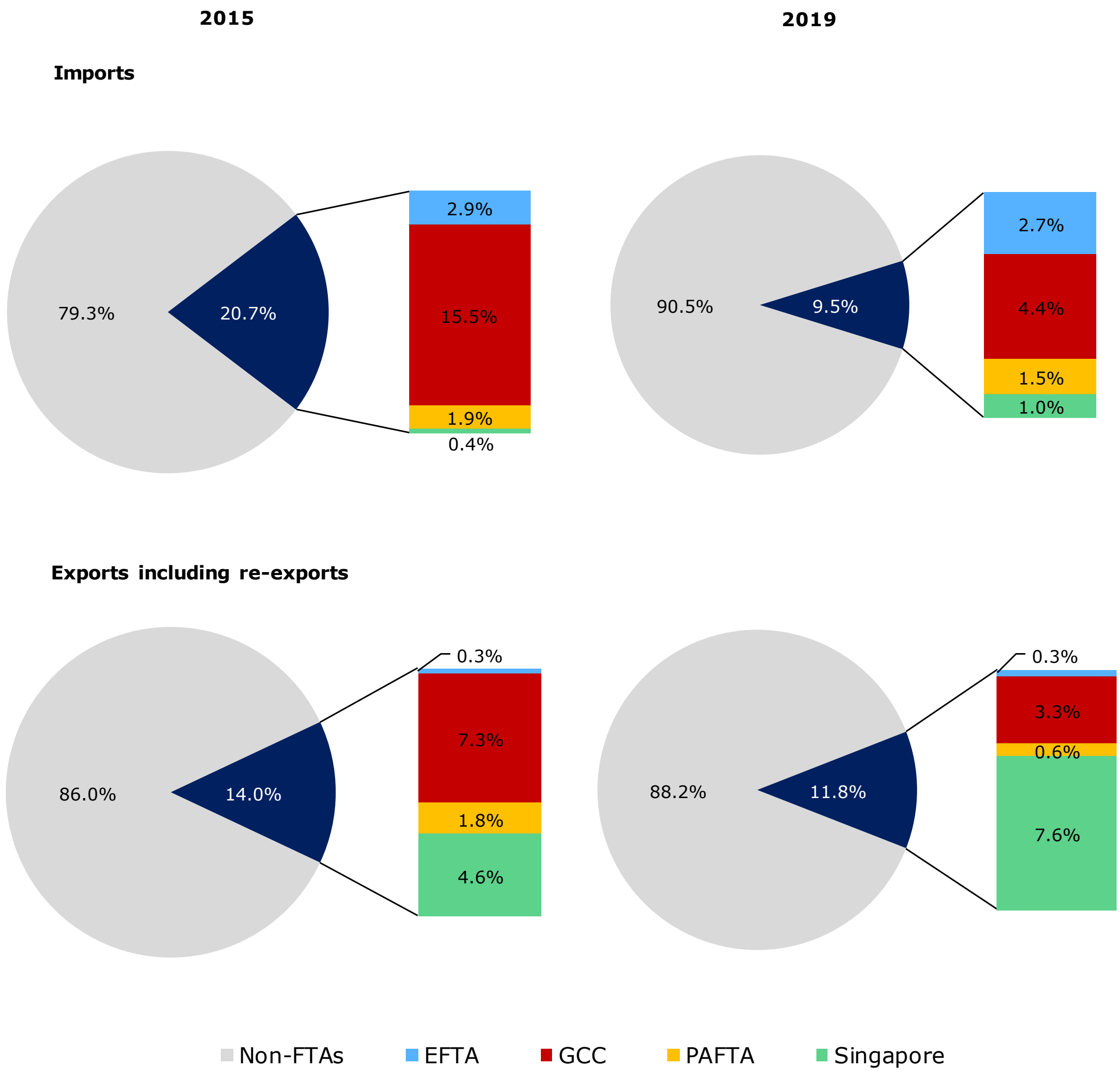
2.26. Qatar responded to the blockade by making extensive use of the multilateral framework under the WTO, in particular trade facilitation and the diversification of import sources. The authorities are of the view that the blockade acted as a catalyst that pushed institutional and policy changes. Most of the initiatives undertaken by the Government to provide continuity and mitigate risks associated with the blockade advanced the country's economic development and diversification agenda as set forth in Qatar National Vision 2030 and NDS-2.

2.27. On 5 January 2021, during a GCC Summit, GCC members signed an agreement to end the blockade against Qatar.[22]

[21] According to the authorities, Qatar has a significant number of bilateral economic cooperation agreements providing preferential treatment. These agreements operate in a *de facto* similar manner as the FTAs.

[22] MEES, *Long-Running Qatar Embargo Ends with GCC Summit Agreement,* 8 January 2021. Viewed at: https://www.mees.com/2021/1/8/geopolitical-risk/long-running-qatar-embargo-ends-with-gcc-summit-agreement/36bc9080-51cc-11eb-9ab3-97cab010f837. Egypt also signed.

Chart 2.1 Overview of reciprocal trade, 2015 and 2019



Note: PAFTA excluding GCC countries.

Source: PSA, *Foreign Trade Portal*. Viewed at: https://www.psa.gov.qa/en/statistics1/ft/Pages/default.aspx.

2.3.2.1.1 Gulf Cooperation Council Customs Union

2.28. The GCC Customs Union, comprising Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates, entered into force on 1 January 2003. Under the GCC Customs Union, goods produced in GCC countries enter duty-free into Qatar; products are generally considered to originate in the country where they are wholly obtained or where they underwent substantial transformation, with at least 40% of local value added.

2.29. Other major elements of the GCC Customs Union include:

a. a common external customs tariff (CET);

b. common customs regulations and procedures;

c. a single-entry point where customs duties are collected;

d. the elimination of all tariff and non-tariff barriers, while taking into consideration agricultural and quarantine laws as well as rules on prohibited and restricted goods; and

e. national treatment accorded to goods produced in any member State, by other member States.

2.30. According to the GCC CET, a single customs duty rate of 5% is applied on all goods imported into the GCC Customs Union, with the following exceptions:

a. Products listed under 417 HS subheadings are exempted from all import tariffs. These include: live animals, fresh and chilled meat and fish; fresh vegetables and fruit, and cereals; medicines and medical supplies; books, newspapers, and magazines; and ships and commercial aircrafts.

b. Imports by industrial plants located in a GCC territory of machinery, equipment, spare parts, raw materials, semi-manufactured materials, and packing materials directly required for production are exempted from customs duties.

c. Imports by international organizations, diplomatic missions, the armed forces, police, personal effects, and charities are exempted from customs duties.

d. *Ad valorem* duties of 100% are imposed on tobacco and products thereof (with a minimum specific customs duty component) (HS Chapter 24).

2.31. Qatar also applies customs duties of 100% on alcohol products.

2.32. Duties collected at the first point of entry into the GCC Custom Union are allocated to the final destination GCC member State through a mechanism for the settlement of customs revenue sharing (clearing mechanism). The member State of final destination, wherein the goods are consumed, shall retain the customs revenue generated from such goods.

2.33. Qatar allows the free movement of GCC nationals, allowing them to work in all sectors. Furthermore, there are no restrictions for investment by GCC nationals, except in a small number of sectors currently being negotiated, including commercial agencies and services; Hajj and Umrah agencies and services; labour and manpower offices and agencies; and publishing, newspapers, and magazines.

2.34. The agreement establishing the GCC Customs Union was notified to the WTO in 2006, 2008, and 2009. Its factual presentation was issued in March 2018.[23]

2.3.2.1.2 RTAs signed by the GCC

2.35. As a member of the GCC, Qatar is a signatory to the GCC's RTAs with third parties. The GCC-Singapore Free Trade and Economic Integration Agreement (GCC-Singapore RTA) was signed on 15 December 2008. It entered into force on 1 September 2013, with the end of the implementation period in 2018. It was notified to the WTO in 2015.[24] This Agreement provides for the liberalization of trade in goods and services, and covers areas including customs procedures, government procurement, cooperation, and dispute settlement. In 2019, 1% of Qatar's imports came from Singapore, and 7.6% of its exports went to Singapore. Qatar imports mainly jewellery, mineral fuels, aircrafts and parts, and electrical machinery and parts. It exports mainly mineral fuels (88%), as well as organic chemicals, iron and steel, fertilizers, and salt.

2.36. Under the GCC-Singapore RTA, customs duties are eliminated on goods originating from the other parties in accordance with their schedules, while Singapore commits to eliminate customs duties on all goods originating from GCC member States. After the full implementation of the RTA in September 2018, 3.5% of Qatar's tariff lines remain dutiable while the rest are duty-free. The dutiable lines include some animal products, liquor and alcoholic products, and tobacco products.

[23] WTO documents WT/REG276/1 and WT/COMTD/RTA/9/1, 21 March 2018.
[24] WTO documents WT/COMTD/N/45/Rev.1 and S/C/N/807/Rev.1, 14 July 2015.

2.37. A good is considered as originating in a party if it: (i) is wholly obtained or produced; or (ii) underwent sufficient working or production, such as having a change in tariff heading at the HS 2- or 4-digit levels, or having a value added of not less than 35% based on the ex-works price. Non-originating products, whose value does not exceed 10% of the good's value, may nonetheless be considered originating.

2.38. The GCC member States also signed an RTA with the EFTA States in 2009. This RTA has not been notified to the WTO. It covers trade in goods (industrial and processed agricultural goods, fish, and other marine products), trade in services, government procurement, and competition. Basic agricultural products are covered by the bilateral agricultural agreements, which are part of the instruments establishing the free trade area between the parties.[25] The authorities state that Qatar ratified this agreement, and it entered into force in 2015. In 2019, 2.7% of Qatar's imports and 0.3% of its exports were traded with EFTA States. Qatar's main imports were gold, watches, and medications, while its main exports were pearls, fertilizers, and salt.

2.3.2.1.3 Pan-Arab Free Trade Area (PAFTA)

2.39. The PAFTA Agreement, also known as the Greater Arab Free Trade Area (GAFTA) Agreement, entered into force on 1 January 1998. Currently, it has 16 members, including GCC member States, Egypt, Iraq, Jordan, Lebanon, Libya, Morocco, Sudan, Syria, Tunisia, and Yemen.[26] The Agreement was notified to the WTO in 2006.[27]

2.40. The PAFTA Agreement aims to facilitate and develop intra-Arab trade in goods, where customs tariffs are reduced or eliminated. According to the authorities, Qatar exempts tariffs on any products bearing an Arab certificate of origin. It is not clear to the Secretariat how this Arab certificate of origin works.

2.41. Qatar's main imports from PAFTA members include fresh fruits and vegetables, some medicines, and dairy products, and its exports are mainly petroleum oil, plastics, and motor vehicles. Trade with PAFTA members is declining (Chart 2.1).

2.42. A separate framework on the liberalization of trade in services is currently being negotiated.

2.3.3 Other agreements and arrangements

2.43. Qatar passed legislation in 2010 to adopt the Protocol on the Preferential Tariff Scheme (PRETAS) for the Trade Preferential System among members of the Organization of the Islamic Cooperation (TPS-OIC). The Protocol provides for reciprocal preferential tariff access, i.e. providing a margin of preference on current MFN duty rates for a certain percentage of tariff lines. Each party has a specific tariff reduction programme. The Protocol also provides for the removal of para-tariffs (i.e. border charges and fees), elimination of non-tariff barriers, establishment of rules of origin, and provisions related to trade remedies. PRETAS has not been notified to the WTO.

2.44. Under the Generalized System of Preferences (GSP), exports of certain Qatari products receive non-reciprocal preferential treatment from Armenia, Australia, Kazakhstan, the Russian Federation, and Turkey.[28]

2.45. Qatar does not grant unilateral preferences.

[25] EFTA, *Gulf Cooperation Council.* Viewed at: https://www.efta.int/free-trade/free-trade-agreements/gcc.
[26] WTO, *RTA Database – Pan-Arab Free Trade Area (PAFTA)*. Viewed at: http://rtais.wto.org/UI/PublicShowMemberRTAIDCard.aspx?rtaid=16.
[27] WTO document WT/REG223/N/1, 20 November 2006.
[28] WTO, *PTA Database, Qatar*. Viewed at: http://ptadb.wto.org/Country.aspx?code=634.

2.4 Investment Regime

2.4.1 Foreign investment

2.46. To promote inward FDI, the Government undertook a number of reform measures. In particular, a new FDI law – Law No. 1 of 2019 Regulating the Investment of Non-Qatari Capital in Economic Activities – entered into force on 7 January 2019 and repealed Law No. 13 of 2000.

2.47. The new Law permits foreign ownership of up to 100% in all economic sectors (up from 49% for most sectors under the repealed law), with certain exceptions. Under the new Law, the 49% ownership cap of companies listed on the Qatar Stock Exchange may be increased upon approval by the MOCI.

2.48. Pursuant to the Law, foreign investors are prohibited from investing in:

a. banks and insurance companies, unless otherwise excluded by decisions from the Council of Ministers;

b. commercial agencies; and

c. any other fields for which a decision from the Council of Ministers is issued.

2.49. The Law does not apply to:

a. companies and individuals who are assigned to extract or manage natural resources under a concession or special contract, to the extent the provisions of such contract do not contradict the provisions of the new Law;

b. companies set up by the Government and public institutions or in which they participate, and companies in which the Government participates in partnership with foreign investors in a percentage of no less than 51%; and

c. corporate or natural persons licensed by Qatar Petroleum to carry out petroleum activities, or which aim to invest in the oil and gas and petrochemical sectors.

2.50. The incentives under the new Law remain mostly the same as those under the repealed law, including land at non-market rents; income tax exemptions; and import tariff exemptions on machinery, equipment, and spare parts for industrial projects. Foreign investors have the right to refer their disputes, with the exception of those related to labour, to international arbitration or alternative dispute resolution.

2.51. Another important measure to promote FDI was the establishment of the Investment Promotion Agency (IPA) on 7 July 2019. The IPA aims to be a single and complete source for investment solutions to attract FDI in the country's priority sectors (tourism, advanced manufacturing (including chemicals and electronics), infrastructure, agriculture, and technology development. It intends to pursue a targeted and sector-specific investment promotion agenda, and it is responsible for coordinating investment promotion and marketing activities with key stakeholders and providing advice on the policy formulation process. The IPA's Advisory Board is chaired by the Minister of the MOCI, and includes the Minister of Finance, the Ministerial Group for the Promotion of the Private Sector, the Chairman of the Qatar Free Zones Authority, and representatives of the Prime Minister's Office, the Qatar Financial Centre, and the Qatar Science and Technology Park.[29]

2.52. Other reform measures include the following:

a. The amendment of the Investment Free Zone Law No. 34 of 2005 by Decree Law No. 21 of 2017, which aims at attracting investment into free zones by providing investors with a number of incentives, such as exemption from import duties and the freedom to set

[29] Marhaba, *New Qatar Investment Promotion Agency to Attract More Foreign Investment*. Viewed at: https://www.marhaba.qa.

product prices and profits in cases where the Government decides to introduce domestic price controls. The amendments also incorporate additional incentives and benefits to enterprises located in free zones that invest in activities considered strategic, or increase the proportion of local components. The authorities state that no such additional incentives have been provided so far.

b. The promulgation of a new Arbitration Law in Civil and Commercial Matters (Law No. 2 of 2017), which is largely based on the model law of the United Nations Commission on International Trade Law (UNCITRAL). This law changed the framework for arbitration, and repealed articles dealing with arbitration in the Civil Procedure Code.

c. The promulgation of Law No. 16 of 2018 on Regulating Non-Qatari Ownership and Use of Properties, which allows foreign individuals, companies, and real estate developers (Section 4.2.1.3) freehold ownership of real estate in designated zones and usufructuary rights up to 99 years in other zones.

2.53. In addition, a Qatar National Master Plan (QNMP) was adopted in 2018 as the "spatial representation" of Qatar National Vision 2030, and a Qatar National Development Framework was adopted at the same year as spatial plans for municipalities.[30]

2.54. On the other hand, one of the focuses of Qatar National Vision 2030 is Qatarization, which is a government initiative aimed at increasing the ratio of Qataris in the workforce. As part of this initiative, all joint venture enterprises, as well as government departments, strive to move Qatari nationals into positions of greater authority.

2.4.2 Business environment

2.55. In the past few years, Qatar implemented a number of reforms to improve its business regulations, which made it one of the top 20 global business environment improvers according to the World Bank's Doing Business 2020 Report.[31] Major reforms were carried out in three areas:

a. Getting electricity: Kahramaa, Qatar's water and electricity utility company, introduced a new process to receive and review applications through its online portal, which reduces the time it takes to obtain an electricity connection.

b. Registering property: Qatar streamlined property registration procedures and improved the quality of its land administration system by publishing official service standards on property transfers and court statistics on land disputes for the previous calendar year.

c. Getting credit: Qatar improved information on access to credit by reporting credit data from a telecommunications company.

2.56. According to the World Bank, Qatar performs well in registering property, paying taxes, and dealing with construction permits, and relatively well in getting electricity, but it needs significant improvement in protecting minority investors, resolving insolvency, and getting credit.[32]

2.57. In July 2020, Law No. 12 of 2020 Organizing the Partnership between Public and Private Sectors (PPP Law) entered into force. The authorities state that this Law seeks to encourage competition, increase the private sector's participation in major infrastructure projects, and encourage the public sector to adopt strategies that can reduce public expenditure while increasing efficiency in project delivery and management.

2.58. The authorities indicate that other reform measures adopted during the review period include: reducing the minimum capital requirement to set up a company, although details were not provided

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[30] QNMP, *About Qatar National Master Plan*. Viewed at: http://www.mme.gov.qa/QatarMasterPlan/English/About-QNMP.aspx.

[31] World Bank, "Doing Business 2020: Qatar's Ambitious Reforms Improve Its Ranking", 24 October 2019. Viewed at: https://www.worldbank.org/en/news/press-release/2019/10/24/doing-business-2020-qatars-ambitious-reforms-improve-its-ranking.

[32] World Bank, *Doing Business 2020, Economy Profile, Qatar*. Viewed at: https://www.doingbusiness.org/content/dam/doingBusiness/country/q/qatar/QAT.pdf.

to the Secretariat; shifting a number of company registration processes to online platforms; and speeding up turnaround times for company registration applications.

2.4.3 Bilateral investment treaties (BITs) and double taxation agreements (DTAs)

2.59. Qatar has 60 BITs, among which 1 was terminated and 26 entered into force. According to the authorities, during the review period, Qatar signed BITs with Angola, Argentina, Benin, Ethiopia, Guinea, Côte d'Ivoire, Paraguay, Rwanda, Serbia, Sierra Leone, Singapore, Somalia, Togo, Uganda, and Ukraine. Among these newly signed BITs, one entered into force, the Qatar-Singapore BIT.[33]

2.60. Qatar also signed 20 DTAs, of which 5 did not enter into force (Table 2.3).

Table 2.3 Qatar's double taxation agreements

Country	Date of signature	Date of entry into force
Argentina	19 April 2018	-
Bermuda	10 May 2012	10 May 2017
Brunei	17 January 2012	26 August 2016
Ecuador	22 October 2014	1 November 2016
Fiji	17 June 2013	1 January 2014
Gambia	18 November 2014	-
Ghana	13 November 2018	-
Japan	20 February 2015	30 December 2015
Kazakhstan	19 January 2014	5 April 2015
Kenya	23 April 2014	25 June 2015
Kyrgyzstan	1 June 2014	4 May 2015
Latvia	26 September 2014	1 June 2015
Nigeria	28 February 2014	8 March 2016
Paraguay	11 February 2018	-
Portugal	12 December 2011	4 April 2014
Somalia	13 December 2018	-
South Africa	6 March 2015	2 December 2015
Spain	10 September 2015	6 February 2018
Turkey	18 December 2016	31 December 2016
Ukraine	20 March 2018	-

Source: Information provided by the authorities.

2.4.4 E-commerce

2.61. The e-commerce market continued to expand: in 2015, the business-to-consumer (B2C) market value was USD 1.2 billion, which the Government expected to double to USD 2.4 billion in 2020.[34] Airline tickets and consumer electronics were the dominant B2C segments, accounting for about 40% of the B2C market. The business-to-business (B2B) market was valued at USD 1.43 billion in 2015, and was expected to grow to USD 2.3 billion in 2020.

2.62. The legislative framework on e-commerce is based mainly on the following:

a. The Electronic Commerce and Transactions Law No. 16 of 2010, which contains provisions on e-signatures, e-documents, and authentication. It specifies the terms and conditions for transmission and storage of information and outlines the measures for consumer protection against e-commerce-related crimes and associated penalties.

b. The Anti-Cybercrime Law No. 14 of 2014, which outlines various types of cybercrimes and fraud, and the procedures and penalties to deal with cybercrimes.

c. The Personal Data Privacy Protection Law No. 13 of 2016, which defines personal information and examines the rights of individuals with regard to their personal data. It contains provisions on the protection of personal data, obligations for data controllers and

[33] UNCTAD, *Investment Policy Hub – Qatar*. Viewed at: https://investmentpolicy.unctad.org/international-investment-agreements/countries/171/qatar?type=bits.
[34] MOTC, *Qatar National E-Commerce Roadmap 2017*. Viewed at: https://ecommerce.gov.qa/wp-content/uploads/2019/06/ecommerce-2017-en-compressed.pdf.

processors, and penalties related to disclosure of financial or non-financial data without customers' consent.

2.63. Pursuant to the Electronic Commerce and Transactions Law No. 16 of 2010, the MOTC regulates the provision, use, and development of e-commerce, with its key objectives being reducing and eliminating barriers in e-commerce.

2.64. In 2015, e-commerce uptake was low: the percentage of people shopping online was 14% of the total population, and only 7% of SMEs placed online orders. Against this backdrop, the MOTC launched the Qatar National E-Commerce Roadmap, which was updated in 2017 as a policy guidance. The Roadmap outlined five steps to accelerate e-commerce adoption by addressing e-commerce inhibitors:

a. strengthen a regulatory framework that is conducive to e-commerce, by improving the legal framework, clarifying roles and responsibilities of relevant institutions, and designing and defining supporting policies;

b. enhance delivery, by increasing competition and efficiency in local logistics and domestic parcel delivery;

c. enable e-payments, by providing multiple secure e-payment methods and efficient payment processes;

d. empower e-merchants, by simplifying trading registration processes and offering support and communication channels; and

e. stimulate consumer adoption, by creating awareness and fostering a safe, user-friendly e-shopping experience.

2.65. Following guidelines specified in the Roadmap, the MOTC launched Qatar's E-Commerce Information Portal in 2017 (https://ecommerce.gov.qa/), aimed at facilitating information flow to businesses and consumers. E-commerce guidelines were published in 2018, focusing on technical and security aspects.[35] In the fourth quarter of 2019, the MOTC launched the E-Commerce Trustmark (Theqa) programme, seeking to boost confidence in the local e-commerce ecosystem by certifying the legitimacy of websites. By the first quarter of 2020, 141 merchants were certified and could add the Theqa Trustmark logo on their sites to increase consumers' awareness and trust when engaging in online transactions.

2.66. The Government also made efforts to enhance delivery and enable e-payment. For example, Qatar Post, Qatar's exclusive postal service provider, introduced an e-commerce service called "Connected", enabling the purchase and delivery of goods globally. The Qatar Central Bank (QCB) initiated its e-payment gateway, Q-PAY, to reduce the cost of transactions for businesspeople. The QCB also introduced the Qatar Mobile Payment Gate in the first quarter of 2020 to handle all mobile payment services, and planned to introduce the tokenization of debit cards in the fourth quarter of 2020, to enhance the security of card data and thereby improve consumer confidence in online shopping (Section 4.2.1.1).

2.67. The authorities consider that Qatar has a favourable environment for e-commerce development, including a population with high levels of disposable income; high Internet penetration, and mobile and fixed connectivity; and increasing ICT maturity. The e-commence penetration rate, i.e. the number of shoppers who purchased products or services online in the past 12 months, reached 37% in 2019[36], up from 14% in 2015. Data from the authorities suggest that compared with the 2017 level, the volume of e-transactions increased 28 times in the first nine months of 2020, and the value of these e-transactions increased 15 times.

[35] MOTC E-Commerce Portal, *E-Commerce Guidelines.* Viewed at: https://ecommerce.gov.qa/emerchants/ecommerce-guidelines/.

[36] Theqa (2019), *Impact Survey Report*. Viewed at: https://ecommerce.gov.qa/wp-content/uploads/2019/10/20191010_MoTC_Impact-Survey-Report_Online-Shppers-Preferences_FINAL.pdf.

3 TRADE POLICIES AND PRACTICES BY MEASURE

3.1 Measures Directly Affecting Imports

3.1.1 Customs procedures, valuation, and requirements

3.1. Within the GCC structure of a customs union, the national customs administrations operate with a high degree of autonomy. In Qatar, both the entry and exit of goods are supervised by the General Authority of Customs (GAC), established by Amiri Decree No. 37 of 2014. The institution is affiliated with the Minister of Finance and attached to his ministry's budget.

3.2. The GAC is currently implementing a strategic plan for 2018-2022, which is aligned with Qatar's Second National Development Strategy (NDS-2). The main themes of the strategic plan are to build and reinforce institutional capacity, particularly in the context of digital transformation and efficient logistics services. This includes simplification of procedures, the elimination of bureaucracy, a review of the customs services and related fees, and faster customs clearance.

3.3. Qatar established a single window electronic customs clearance system (Al-Nadeeb), accessible through a portal on the GAC website.[1] It is also accessible via mobile phone, e-mail, the GAC contact centre, or in-person visits to the GAC. The Al-Nadeeb system has 24 units dealing with specific aspects of the customs process, such as registration, pre-clearance, customs declaration, manifests, inspection, risk management, express mail, passengers' unaccompanied luggage, vehicle movement tracking, movement between ports, temporary entry, duty drawback, and post-clearance audit. The system links users (importers, exporters, customs agents, and transporters) with the 10 concerned government ministries (Finance; Interior; Foreign Affairs; Defense; Public Health; Commerce and Industry; Transport and Communications; Municipality and Environment; Culture, Arts and Heritage; and Endowments and Islamic Affairs) and seven other government authorities and establishments (the Qatar Civil Aviation Authority, Qatar Airways, the Qatar Ports Management Company, the Qatar Chamber of Commerce and Industry (QCCI), the Qatar National Committee for the Prohibition of Weapons, the Radio and Television Authority, and the Qatar News Agency). A key objective of the single window system and improved risk management is to reduce the percentage of inspections to less than 5%.

3.4. Qatar ratified the WTO Trade Facilitation Agreement (TFA) on 12 June 2017. In 2014, Qatar notified the Preparatory Committee on Trade Facilitation that it designated all the provisions in Section I of the Agreement as Category A commitments, except for Article 7.7 (Trade Facilitation Measures for Authorized Operators).[2] According to the authorities, the Authorized Economic Operator programme has been in place since 26 January 2019, established in accordance with the provisions of the World Customs Organization SAFE Framework of Standards, and compliant with the provisions relating to authorized operators stipulated in Article 7.7 of the TFA. Qatar has accordingly implemented all of its obligations under the TFA.

3.5. Since its previous Review in 2014, Qatar has concluded bilateral agreements on customs cooperation with Algeria (2017) and India (2018), and bilateral agreements to enhance security, including combatting smuggling, with Azerbaijan (2015) and Italy (2018). Qatar became a contracting party to the Convention on Temporary Admission (Istanbul Convention) and its annexes in 2015, and to the Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention, 1975) in 2018. These accessions were accompanied by new rules and procedures laid down in Administrative Circular No. 76 of 2015 (application of the ATA Carnet, i.e. temporary entry) and Administrative Circular No. 3 of 2019 (application of the International Road Transport Book). Controls and procedures relating to re-exports of imported goods were updated in the Decision of the Authority Chairman No. 1 of 2018.

3.6. Qatar does not maintain any laws or regulations that mandate pre-shipment inspection of any goods.

3.7. Only Qatari businesses and enterprises included in the importers' registry are allowed to import. To this end, the Ministry of Commerce and Industry (MOCI) issues a certificate that

[1] Al-Nadeeb expanded gradually between 2008 and 2013, when transactions via land border crossings were the last to be included in the system.
[2] WTO document WT/PCTF/N/QAT/1, 25 July 2014.

commercial registration was completed, indicating the form of activity that a business is registered for. Membership in the QCCI is also required.

3.8. The customs declaration is accompanied by the detailed original commercial invoice indicating the origin of goods. If the detailed invoice is not available, a certificate of origin must be attached to the invoice with the customs declaration. Other documentation requirements vary depending on the mode of transport. Pre-approval is needed for certain products, including pharmaceuticals, alcoholic beverages (for tourist use), receivers and transmitters, and certain classes of chemical materials.[3]

3.1.1.1 Customs valuation

3.9. Article 1 of the Executive Regulations to the Customs Law (Law No. 40 of 2002) sets out the basic provisions for the determination of customs value. The transaction value is stipulated as the principal method of appraisal followed by the hierarchy of alternative valuation methods in sequential order as laid down in the Agreement on Implementation of Article VII of the GATT 1994 (WTO Customs Valuation Agreement). Qatar notified its customs valuation legislation, i.e. the Common Customs Law of the GCC States Rules of Implementation and Explanatory Notes Thereof (2003), to the WTO Committee on Customs Valuation in 2005.[4] Its responses to the checklist of issues related to the implementation and administration of the WTO Customs Valuation Agreement were also submitted in 2005.[5]

3.10. Qatar updated certain operational aspects of the valuation process in Chairman's Decision No. 12 of 2015. Among the issues addressed were disputes and time limits related to valuation decisions. In addition, Administrative Circular No. 75 of 2019 facilitates the acceptance of commercial invoices without a need to provide proof of relationship between the seller and producer of goods.

3.1.2 Rules of origin

3.11. Qatar notified its legislation governing non-preferential and preferential rules of origin to the WTO in 1999.[6] The Economic Agreement between the GCC member States, 2001, does not include provisions related to rules of origin, nor have any such rules been incorporated in its Implementation Procedures. The GCC member States thus have no unified non-preferential rules of origin.

3.12. Preferential rules of origin exist in the free trade agreement the GCC member States concluded with third parties. The GCC-Singapore FTA, 2008, considers as originating products those that have been wholly obtained or undergone substantial transformation (change of 2-digit HS chapter or 4-digit HS heading, or minimum 35% value added based on the ex-works price) in either party. The GCC-European Free Trade Association (EFTA) FTA, which has not yet been notified to the WTO, also contains preferential rules of origin.

3.1.3 Tariffs

3.13. As per the GCC Customs Laws[7], Qatar has applied the GCC common external tariff (CET) since 1 January 2003. Under the "single port of entry" principle, items imported into Qatar or other GCC member States are subject to customs duty only at the first point of entry into the GCC territory.[8] As noted in the previous Trade Policy Review report (2014)[9], GCC member States can apply country-

[3] For the products indicated, pre-approvals are issued by the Supreme Council of Health, Pharmacy and Drug Control Department (for pharmaceuticals), the General Tourism Authority (for alcohol for consumption by tourists), the Communications Regulatory Authority (for receivers and transmitters), and the Radiation and Chemical Protection Department of the Ministry of Municipality and Environment (for chemical materials).

[4] WTO document G/VAL/N/1/QAT/1, 1 June 2005.

[5] WTO document G/VAL/N/2/QAT/1, 24 May 2005.

[6] WTO document G/RO/N/25, 13 April 1999.

[7] Article 1(i) of the Economic Agreement between the GCC member States and Article IV.1 of the Implementation Procedures.

[8] Article 1(iii) of the Economic Agreement between the GCC member States and Article III of the Implementation Procedures.

[9] WTO, *Trade Policy Review of Qatar*, WT/TPR/S/296/Rev.1, 18 June 2014.

specific rates or prohibitions for some tariff lines. Qatar grants the CET on an MFN basis to all countries, regardless of whether they are WTO Members.

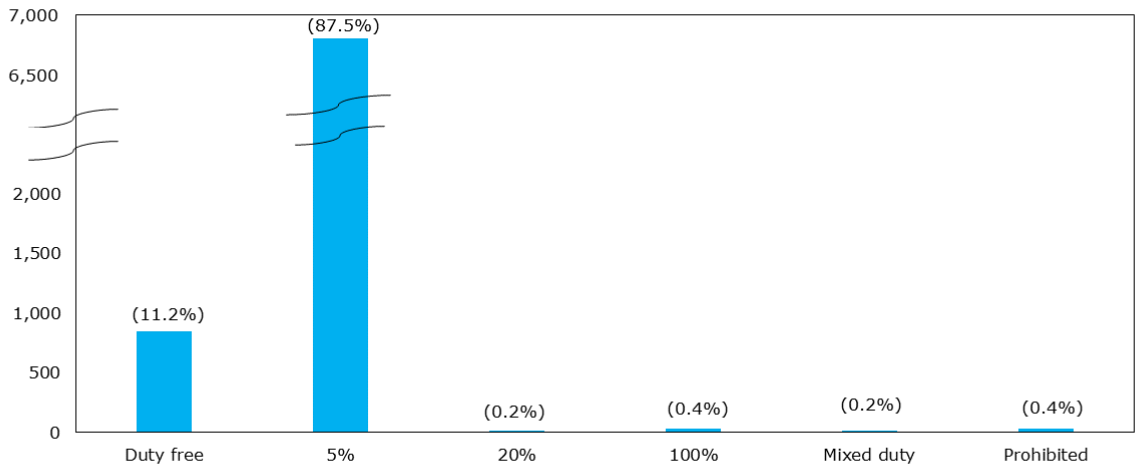
3.14. The Qatari tariff for 2020 is based on the HS17 version of the Harmonized Commodity Description and Coding System and comprises 7,500 tariff lines at the 8-digit level. The GAC maintains a public online portal, containing, *inter alia*, applied MFN and preferential duties, various schemes for customs duty exemptions and reductions, and a list of prohibited and restricted goods.[10]

3.15. Qatar maintains a simple tariff system. The tariff is set at five bands: duty-free, 5%, 20%, 100%, and 100% or a specific duty, whichever is higher (i.e. mixed duty); plus, a number of tariff lines are designated as "prohibited" or "special goods". Some 99.3% of tariff lines carry *ad valorem* duties, and the vast majority are at 5%, which is required by the GCC CET for all imported goods into the GCC Customs Union, with some exceptions (Chart 3.1).[11] Duty-free treatment applies to 11.2% of tariff lines, covering mainly Information Technology Agreement (ITA) products, machinery products, pharmaceuticals, fish, and some agricultural products. There are 18 tariff lines on tobacco products with mixed duties. There are no tariff quotas.

3.16. Products treated as prohibited or special goods face special provisions for importation, and the duty rate is either 5% or 100%, depending on the product.[12] Qatar prohibits some products such as live swine, asbestos, and used pneumatic tyres of rubber (Section 3.1.5). Special goods (61 tariff codes) are mainly for pork and alcohol products.

Chart 3.1 Distribution of MFN tariff rates, 2020

(number of tariff lines)



Note: Figures in parentheses denote the share of total lines and may not add up to 100% due to rounding. The 2020 tariff schedule consists of 7,570 tariff lines.

Source: WTO Secretariat calculations, based on data provided by the authorities.

3.17. The simple average of the 2020 applied MFN tariff rate is estimated at 5.1%, slightly up from 5.0% in 2013 (Table 3.1). This slight rise is mainly due to changes in the tariff nomenclature, as well as to increases in customs duty rates for some products such as preserved/processed fruit products containing alcohol, electronic smoking devices, and electrical appliances. For example, a duty rate of 100% is applied to imports of prepared fruits containing alcohol in 2020, instead of 5% in 2013. Also, concerning mixed duties on 18 tobacco products, Qatar imposes higher specific duty rates on most tobacco products in 2020; these specific duties range from QAR 40/kg to QAR 300/kg in 2020 compared with QAR 20/kg in 2013, while the part of *ad valorem* duty rate of 100% remains

[10] Qatar General Customs Authority. Viewed at: https://www.customs.gov.qa/english/pages/default.aspx#.
[11] Article IV.1 of the Implementation Procedures.
[12] According to the authorities, the 5% duty rate applies to pork and pork-related products, and the 100% duty rate applies to alcoholic beverages and any products containing alcohol.

unchanged. The standard deviation of 7.9 indicates higher tariff dispersion than the 2013 level, with tariff rates ranging from 0% to 100% (Table 3.1).

Table 3.1 Structure of applied MFN tariffs, 2013 and 2020

	MFN applied		Bound rate[a]
	2013	2020	
Bound tariff lines (% of all tariff lines)	n.a.	n.a.	100.0
Simple average rate (%)	5.0	5.1	15.9
WTO agricultural products	7.1	7.7	25.5
WTO non-agricultural products	4.6	4.6	14.0
Duty-free tariff lines (% of all tariff lines)	11.1	11.2	3.1
Simple average of dutiable lines only	5.6	5.7	16.4
Tariff quotas (% of all tariff lines)	0.0	0.0	0.0
Non-*ad valorem* tariffs (% of all tariff lines)[b]	0.3	0.7	0.0
Domestic tariff "peaks" (% of all tariff lines)[c]	0.3	0.9	1.0
International tariff "peaks" (% of all tariff lines)[d]	0.6	0.9	18.5
Standard deviation	7.2	7.9	17.5
Nuisance applied rates (% of all tariff lines)[e]	0.0	0.0	0.0

n.a. Not applicable.

a Final bound rates are based on the 2020 tariff schedule in HS17 nomenclature.
b Including prohibited tariff lines in case of the 2020 tariff analysis.
c Domestic tariff peaks are defined as those exceeding three times the overall simple average applied rate.
d International tariff peaks are defined as those exceeding 15%.
e Nuisance rates are those greater than zero, but less than or equal to 2%.

Note: The 2013 tariff is based on HS12 nomenclature, consisting of 7,300 tariff lines (8-digit). The 2020 tariff is based on HS17 nomenclature, consisting of 7,500 tariff lines (8-digit). Calculations for averages are based on national tariff line level. In case of non-*ad valorem* rates, the *ad valorem* part is used for mixed rates.

Source: WTO Secretariat calculations, based on data provided by the authorities; and WTO CTS database.

3.18. Tariffs applied on agricultural products (WTO definition) remain higher than on non-agricultural goods. In 2020, the average applied tariff rate on agricultural products is 7.7%, while that on non-agricultural products is 4.6% (Table 3.2). Within agriculture, beverages, spirits, and tobacco (33.7%) and coffee, tea, and cocoa and cocoa preparations (8.3%) are the product groups with higher average import duties. Most non-agriculture product groups are subject to zero or 5% tariffs (99.7% of all non-agricultural tariff lines), and the remainder are prohibited items (e.g. asbestos, used tyres). Some agricultural product groups – such as coffee, tea, and cocoa and cocoa preparations; fruits, vegetables, and plants; sprits, beverages, and tobacco; and sugar and confectionery – display higher standard deviations, implying a larger tariff range within these product groups.

Table 3.2 Applied MFN tariff summary, 2020

	Number of lines	Simple average (%)	Tariff range (%)	SD[a]	Share of duty-free lines (%)	Share of non-*ad valorem* tariffs (%)
Total	7,570	5.1	0-100	7.9	11.2	0.7
HS 01-24	1,477	7.0	0-100	17.6	24.2	2.4
HS 25-97	6,093	4.6	0-20	1.6	8.0	0.3
By WTO category						
WTO agricultural products	1,260	7.7	0-100	19.0	21.3	2.9
Animals and products thereof	157	3.0	0-5	2.5	40.1	1.9
Dairy products	44	5.0	5	0.0	0.0	0.0
Fruit, vegetables, and plants	364	6.4	0-100	16.0	25.5	1.6
Coffee, tea, and cocoa and cocoa preparations	43	8.3	0-100	20.4	23.3	0.0
Cereals and preparations	191	3.6	0-5	2.3	28.8	0.0
Oils seeds, fats, oil and their products	101	4.8	0-5	1.0	4.0	3.0
Sugars and confectionery	40	5.8	0-100	15.3	32.5	0.0
Beverages, spirits and tobacco	122	33.7	0-100	43.7	0.8	17.2
Cotton	5	5.0	5	0.0	0.0	0.0

	Number of lines	Simple average (%)	Tariff range (%)	SD[a]	Share of duty-free lines (%)	Share of non-*ad valorem* tariffs (%)
Other agricultural products, n.e.s.	193	4.7	0-100	7.2	15.5	1.6
WTO non-agricultural products	6,310	4.6	0-20	1.6	9.1	0.3
Fish and fishery products	303	3.5	0-5	2.3	29.0	0.0
Minerals and metals	1,219	5.0	0-20	1.7	2.1	0.8
Chemicals and photographic supplies	1,326	4.5	0-5	1.5	9.7	0.1
Wood, pulp, paper and furniture	469	4.6	0-5	1.4	8.7	0.0
Textiles	724	5.0	0-5	0.4	0.6	0.0
Clothing	254	5.0	5	0.0	0.0	0.0
Leather, rubber, footwear and travel goods	207	5.0	5	0.0	0.0	2.4
Non-electric machinery	652	4.2	0-5	1.8	15.6	0.0
Electric machinery	328	3.4	0-20	2.9	34.5	0.0
Transport equipment	248	4.5	0-5	1.5	10.5	0.0
Non-agricultural products, n.e.s.	545	4.6	0-5	1.4	8.6	0.0
Petroleum	35	5.0	5	0.0	0.0	0.0
By ISIC sector[b]						
ISIC 1 – Agriculture, hunting and fishing	539	3.0	0-100	8.8	52.7	3.2
ISIC 2 – Mining and quarrying	127	4.9	0-5	0.8	2.4	4.7
ISIC 3 – Manufacturing	6,903	5.3	0-100	7.9	8.1	0.4
By stage of processing						
First stage of processing	984	3.9	0-100	6.6	29.5	2.5
Semi-processed products	2,253	4.8	0-20	1.5	4.6	0.0
Fully processed products	4,333	5.5	0-100	9.9	10.4	0.6

a Standard deviation.
b International Standard Industrial Classification (Rev.2). Electricity, gas, and water are excluded (1 tariff line).

Note: Calculations for averages are based on the national tariff line level (8-digit). Tariff schedule is based on HS17. In case of non-*ad valorem* rates, the *ad valorem* part is used for mixed rates.

Source: WTO Secretariat calculations, based on data provided by the authorities.

3.1.3.1 WTO bindings

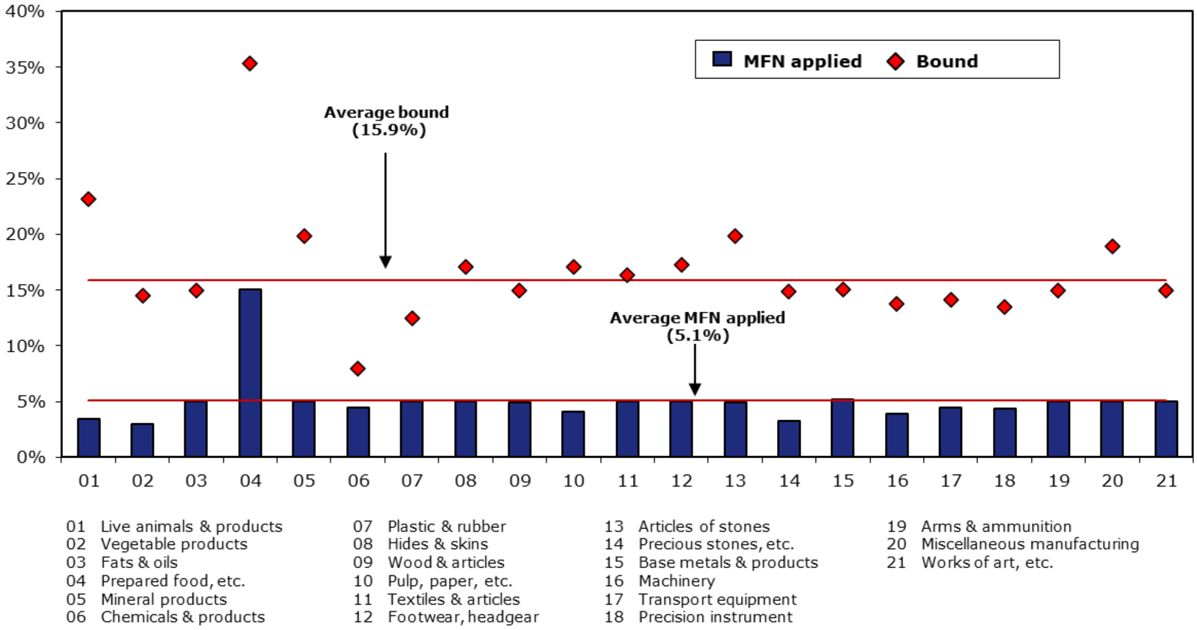
3.19. Qatar's latest certified schedule of tariff concessions is in HS12.[13]

3.20. Upon its accession to the WTO, Qatar bound all tariffs and other duties and charges. *Ad valorem* tariff rates apply to all bound tariff lines, ranging from zero to 200%. About 58% of tariff lines are at a bound rate of 15%. The highest rate of 200% (about 0.8% of all tariff lines) applies to pork, tobacco, and alcohol.

3.21. The gap between the bound and applied rates remains large (Chart 3.2). The simple average bound tariff is estimated at 15.9%, which is more than three times higher than the simple average applied MFN rate of 5.1% (Table 3.1 and Chart 3.2). A similar pattern is observed for most product groups by HS section; for example, the simple average bound rate on prepared food (HS Section 4) is 35.3%, whereas the simple average applied MFN rate is 15.1%.

[13] The certification is contained in WTO document WT/Let/1388, 19 September 2018.

Chart 3.2 Average applied MFN tariff and bound rates, by HS section, 2020



Source: WTO Secretariat calculations, based on data provided by the authorities.

3.22. Although applied rates are in most cases considerably lower than bound rates (Table 3.1 and Chart 3.2), it appears that the applied MFN rates exceed the corresponding bound rates for 38 bound lines (Table 3.3). The authorities note that most products are related to items containing alcohol, which is sold at a single store under a licence regime.

Table 3.3 Tariff line where applied rate exceeds bound tariff rate

HS code	Product description	2020 applied tariff	Bound tariff
17049080	White chocolate containing alcohol	100[a]	20
18063110	Blocks, slabs or bars containing alcohol (filled)	100[a]	20
18063210	Blocks, slabs or bars containing alcohol (excluding filled)	100[a]	20
20082010	Pineapples, containing alcohol	100[a]	15
20083010	Citrus fruits, containing alcohol	100[a]	15
20084010	Pears, containing alcohol	100[a]	15
20085010	Apricots, containing alcohol	100[a]	15
20086010	Cherries, containing alcohol	100[a]	15
20087010	Peaches, containing alcohol	100[a]	15
20088010	Strawberries, containing alcohol	100[a]	15
20089310	Cranberries, containing alcohol	100[a]	15
20089710	Mixtures, containing alcohol	100[a]	15
20089910	Other, containing alcohol	100[a]	15
22060000	Other fermented beverages (e.g. cider, perry, mead, saké)	100[a]	15
22072090	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volume or higher	100[a]	15
22086000	Vodka	100[a]	15
22087000	Liqueurs and cordials	100[a]	15
22089090	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume	100[a]	15
7214[b]	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling		
72141040	Forged	20	15
72142040	Containing indentations, ribs, grooves or other deformations	20	15
72143040	Other, of free-cutting steel	20	15
7215[b]	Other bars and rods of iron or non-alloy steel		
72151040	Of free-cutting steel, not further worked than cold-formed or cold-finished	20	15
72155040	Other, not further worked than cold-formed or cold-finished	20	15

HS code	Product description	2020 applied tariff	Bound tariff
72159040	Other	20	15
7228[b]	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel		
72281020	Bars and rods, of high-speed steel	20	15
72282020	Bars and rods, of silico-manganese steel	20	15
72283020	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	20	15
72284020	Other bars and rods, not further worked than forged	20	15
72285020	Other bars and rods, not further worked than cold-formed or cold-finished	20	15
72286020	Other bars and rods	20	15
84282000[b]	Pneumatic elevators and conveyors	5	0 or 15
84283300[b]	Other continuous-action elevators and conveyors, for goods or materials: Other, belt type	5	0 or 15
84734000[b]	Parts and accessories (other than covers, carrying cases, etc.)	5	0 or 15
85049000[b]	Electrical transformers, static converters and inductors; parts	5	0 or 20
85229000[b]	Parts and accessories	5	0 or 15
85286900[b]	Monitors and projectors	5	0 or 15
85389000[b]	Parts suitable for electrical apparatus	5	0 or 20
85489000[b]	Waste and scrap	5	0 or 20

a Tariff codes are designated as "special goods". Customs duties were provided by the authorities.
b An applied customs duty is partially higher than its corresponding bound duties.

Source: WTO Secretariat calculations, based on data provided by the authorities and CTS database.

3.23. Qatar bound "other duties and charges" for a stamp duty at 3%, which applies mainly to machinery and mechanical appliances (HS 84), organic chemicals (HS 29), electrical machinery (HS 85), fish (HS 03), inorganic chemicals (HS 28), and paper and paperboard (HS 48).

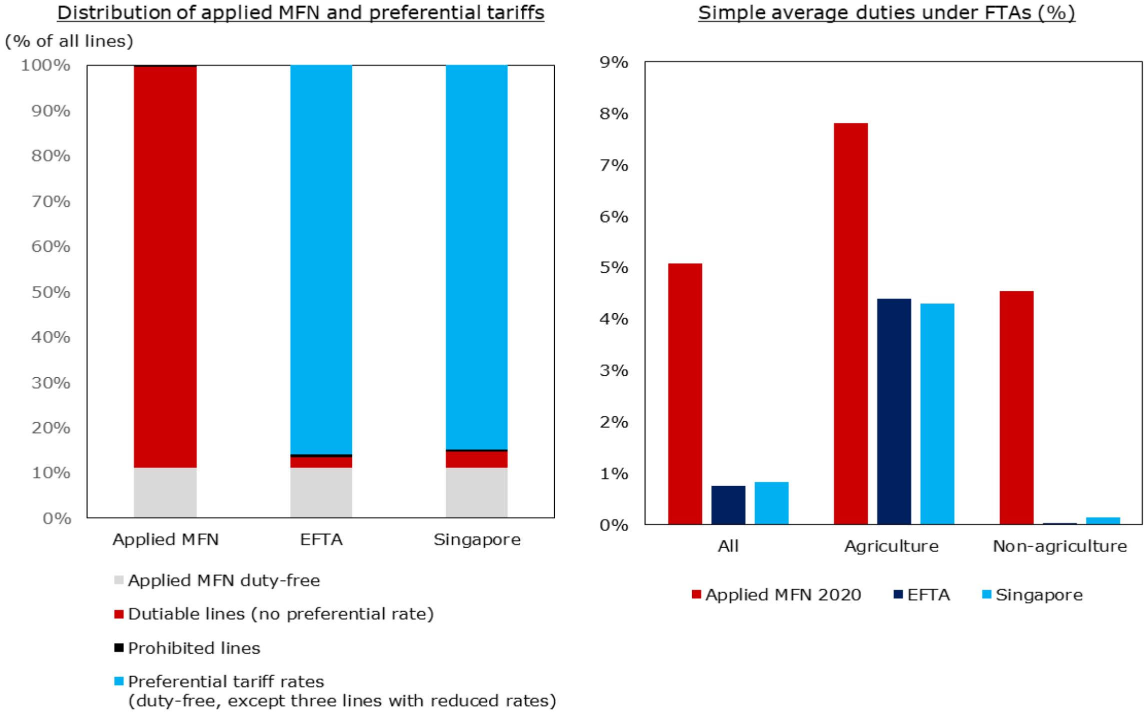
3.1.3.2 Preferential tariffs

3.24. All imports from GCC and PAFTA members are duty free if they meet the origin criteria.[14]

3.25. As a member of the GCC, Qatar grants preferences on a reciprocal basis to EFTA States and Singapore (Section 2.3.2). These two FTAs led to a substantial liberalization of Qatar's tariff regime. Under them, over 80% of all tariff lines (excluding applied MFN duty-free) are eligible for duty-free treatment; as a result, duty-free treatment covers over 95% of tariff lines (Chart 3.3). The main exceptions from preferential tariffs are meat (HS 02), dairy (HS 04), and tobacco (HS 24) in both FTAs; organic chemicals (HS 29) in the FTA with the EFTA; and fish (HS 03) and preparations of meat and fish (HS 16) in the FTA with Singapore. The simple average tariff rate for FTA partners is less than 1%. At a disaggregated level, the average rates for agricultural products (WTO definition) under FTAs are lower than the average MFN tariff rates. On the other hand, tariffs on non-agricultural products (WTO definition) are nearly all zero.

[14] WTO, *Trade Policy Review of Qatar*, WT/TPR/S/296/Rev.1, 18 June 2014.

Chart 3.3 Tariffs under preferential agreements, 2020



Source: WTO Secretariat calculations, based on data provided by the authorities.

3.1.3.3 Tariff exemptions and reductions

3.26. Qatar implemented a temporary exemption of customs duties on food and medical goods for nine months in 2020 in response to the COVID-19 pandemic.[15]

3.27. Besides the temporary tariff suspension, Qatar's Customs Law (No. 40/2002) and the GAC's *Unified Guide for Customs Procedure* provide for several duty exemptions in the form of different schemes such as temporary admission, diplomatic and military exemptions, and returned goods (Table 3.4). Customs duty exemptions may apply to machinery, equipment, and raw materials used for industrial projects in line with Qatar's strategic development goals, with the authorization from the Ministry of Energy and Industry.[16] Also, the Qatar Financial Centre, the Qatar Science and Technology Park (QSTP), and the Qatar Foundation may also benefit from duty-free imports (Section 3.4.1). Foreign investment projects can be granted a customs duty waiver for the import of machinery and equipment required for a project, in addition to raw materials and semi-manufactured products for production that are not available in the domestic market (Section 2.4.1). During the review period, there were no major changes to procedures or policies, but some minor changes did take place; for example, Decree Law No. 21 of 2017 amended Law No. 34 of 2005 to, *inter alia*, reinstate customs duty exemptions for companies operating in free zones (Section 3.4.1).

[15] WTO document WT/TPR/OV/23, 30 November 2020.
[16] WTO document G/SCM/Q2/QAT/5, 27 January 2016.

Table 3.4 Key features of customs duty exemptions and reductions

Schemes	Overview
Temporary admission (Customs Law, Part 7, Chapter 5)	The following items may be temporarily admitted without collection of customs duties: • Heavy machinery and equipment, which are not available in the local markets, for completion of projects or to conduct related experiments and tests. Temporary admission may be granted for a period of six months, renewable for similar periods not to exceed three years in total; if needed, it can be renewed throughout the project period until the project is completed. • Foreign goods imported for completion of manufacturing/processing for a period not to exceed one year in aggregate, from the date of temporary admission. Period of temporary admission shall not exceed six months, renewable for similar periods, but not to exceed one year in total: • items imported for events such as theatres and exhibitions; • containers and packing imported for refiling; • animals admitted in for grazing; • commercial samples for exhibition; and • foreign vehicles used for tourist purposes or students granted scholarships to study at a university. The temporary admission procedure is terminated by re-exporting goods outside of the GCC member States, depositing them at the free zones/customs warehouse, or selling them for local consumption upon payment of customs duties (along with the certificate of origin).
Temporary admission under ATA Carnet[a]	Temporary admission is allowed for re-exportation of goods for six months and for goods in transit within the authorized transit period.
Deposit/placement of goods in customs warehouses[a]	Goods may be deposited in the customs warehouses (designated as such and notified to all GCC member States) without payment of due customs taxes/duties. Goods shall be allowed to stay in customs warehouses for one year, renewable for similar periods, but not exceed three years in total.
Deposit/placement of goods in free zones and duty-free shops[a]	Goods may be deposited in the free zones and duty-free shops (designated as such and notified to all GCC member States) without payment of customs taxes/duties.
Drawback (Customs Law, Part 7, Chapter 7)	Customs duties imposed on foreign goods shall be totally or partially refunded at re-exportation. Foreign goods shall be re-exported within one year of the date of payment of the customs taxes/duties collected on them at the first point of entry into the GCC territory. Other conditions include, *inter alia*, that foreign goods are not used inside the country, and the value of the foreign goods is no less than USD 5,000.
Diplomatic exemptions (Customs Law, Part 8, Chapter 2)	Imports by the diplomatic corps, consulates, and international organizations and their members accredited by the Government, on a reciprocal basis.
Military exemptions (Customs Law, Part 8, Chapter 3)	Imports for all sectors of the military forces and internal security forces, such as ammunitions, arms, equipment, military transports, and any other materials.
Industrial exemptions[a]	Tariff exemptions on industry inputs imported by licensed industrial installations as per GCC Unified Industrial Regulatory Law and its Implementing Rules. Exemption shall be granted to the equipment and machinery, parts, raw materials, semi-manufactured materials, and immediately required packing materials throughout the operation of the enterprise.
Personal effects and household items (Customs Law, Part 8, Chapter 4)	Personal effects and used household items of nationals residing abroad or foreigners arriving for the first time.
Imports of philanthropic societies "charities" (Customs Law, Part 8, Chapter 5)	A charity registered with the competent government benefits from exemption from customs duties for goods needed to provide services in the human, social, cultural, scientific, and religious areas, and not involved in political activity.

Schemes	Overview
Returned goods (Customs Law, Part 8, Chapter 6)	Duty exemptions may be applied to the following goods: • returned goods of national origin previously exported; • returned foreign goods that are proven to have been re-exported, if returned within one year of the date of re-exportation; and • returned goods that were exported for repair, restoration, or completion of manufacture; machinery and equipment that are used in projects abroad; and goods temporarily exported to stadiums, theatres, exhibitions, etc.

a Based on GAC, *Unified Guide for Customs Procedures*.

Source: Information compiled by the WTO Secretariat, based on the Customs Law (Law No. 40, 2002); GAC, *Unified Guide for Customs Procedures*. Viewed at: https://www.customs.gov.qa/English/Procedures/UnifiedGuide/Pages/default.aspx; information provided by the authorities; and WTO, *Trade Policy Review of Qatar*, WT/TPR/S/296/Rev.1, 18 June 2014.

3.1.4 Other charges affecting imports

3.28. Section 9, Article 107, of the Customs Law stipulates that service charges apply to goods for storage, handling, insurance, and other services required for the storage and inspection of goods. Goods may also be subject to charges for impacting, sealing, analysing, and performing other services. The applicable rates for such fees and charges are determined by a resolution issued by the responsible authority. The current charges for customs services provided by the GAC are annexed to the Minister of Finance's Decision No. 9 of 2017. The fees enumerated in that Decision include a customs declaration fee of QAR 150.

3.29. Qatar does not have a general sales tax or value added tax at present. GCC member States concluded a Unified Agreement for Value Added Tax that foresees value added tax to be applied to goods and services at a standard rate of 5% in their territories. However, the authority to introduce implementing legislation and detailed procedures necessary for the operation of a VAT system remains with each GCC member State. Qatar has so far postponed the introduction of the new tax framework, as it is studying the effect such a tax has in other countries in the region.

3.30. Qatar began to impose excise tax on specific goods considered harmful to human health on 1 January 2019.[17] The tax applies to raw tobacco and tobacco products (cigars, cigarettes, cigarillos, water pipe tobacco, and other tobacco goods), energy drinks, carbonated drinks (other than non-flavoured aerated water), and special purpose goods, i.e. alcoholic beverages and pork.[18] The tax rate was set at 100%, except for carbonated drinks that are subject to the tax (the rate was set at 50%).[19] Revenues from the excise tax are earmarked for improvements in public services, including hospitals, education, and infrastructure. In 2019, the new excise tax regime raised approximately QAR 1.2 billion.[20]

3.31. The excise tax on imports is collected by the GAC. Taxable persons must register at least 30 days prior to the commencement of operations that include importation or domestic production of excisable goods. Excise tax returns are filed on a quarterly basis. Exported or re-exported goods are not subject to the excise tax, and the tax may be refunded if the goods are incorporated in the production of other excisable goods or released for consumption in Qatar to another GCC member State implementing the excise tax.

3.1.5 Import prohibitions, restrictions, and licensing

3.32. The Qatari authorities repeatedly stated to the WTO Committee on Import Licensing that Qatar has no import licensing procedures.[21] However, the importation of certain goods is either prohibited or restricted for reasons of security, health, or religion. While the list of prohibited goods

[17] Excise Tax Law (Law No. 25 of 2018).

[18] Energy drinks contain substances that provide mental and physical stimulation, for example, because they include caffeine, taurine, ginseng, guarana, or similar ingredients. Coffee and tea are not defined as energy drinks.

[19] The tax base is the standard price listed in a schedule issued by the General Tax Authority or, if higher, the declared retail sales price inclusive of excise tax.

[20] The corresponding figure for the first nine months of 2020 was QAR 826.6 million.

[21] WTO documents G/LIC/N/3/QAT/11, 8 May 2015; G/LIC/N/3/QAT/12, 15 February 2017; and G/LIC/N/3/QAT/13, 1 February 2018.

is relatively short, covering 27 tariff line items at the HS eight-digit level (Table A3.1), some 1,240 tariff line items are currently identified as restricted (Table A3.2).

3.33. Import prohibitions are limited to live swine, ivory, nutmeg, narcotic substances, retreaded tyres, and asbestos and goods containing asbestos.[22] The GAC controls the importation of pork products, kola nuts, alcoholic beverages, and food items containing alcohol.[23] Most other imports subject to control fall under the authority of the Ports Health and Food Control Section of the Ministry of Public Health (MOPH), and sometimes the measures are administered jointly with the Department of Agriculture Affairs and Fisheries of the Ministry of Municipality and Environment (MME). According to the authorities, most of these goods are not imported except as approved by the General Secretariat of the Council of Ministers in coordination with the GAC.

3.34. Qatar is party to certain international environmental conventions, notably the Montreal Protocol on Substances that Deplete the Ozone Layer (since 1996), the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (since 1995), the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (since 2005), the Stockholm Convention on Persistent Organic Pollutants (since 2005), and the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (since 2001), under which trade restrictions may be imposed on goods considered harmful or dangerous, or for environmental protection purposes.

3.1.6 Anti-dumping, countervailing, and safeguard measures

3.35. According to Article 8 of the Economic Agreement between the GCC member States, the member States are obliged to "unify their industrial legislation and regulations, including rules related to precautionary safeguards". The GCC Supreme Council adopted a Common Law of Anti-Dumping and Countervailing Measures and Safeguards in 2003, and GCC Ministers adopted the regulations to implement the Common Law in February 2004.[24] The Common Law was amended in December 2010 and approved by the GCC Supreme Council at its 31st session. Anti-dumping and countervailing measures are not permitted in intra-GCC trade.

3.36. The 2010 amendments created common institutions to deal with trade remedy issues including a Ministerial Committee, a Permanent Committee, and the Office of the Technical Secretariat to combat harmful practices in international trade (GCC-TSAIP). The Permanent Committee decides whether an investigation should be initiated based on a preliminary report from the GCC-TSAIP. Should a formal investigation be warranted, the GCC-TSAIP will conduct it and present its findings, including recommendations on measures that could be taken, to the Permanent Committee, which takes the final decision.

3.37. The GCC-TSAIP carried out a number of investigations during the review period, and imports of certain products (ceramic tiles from China and India, uncoated paper and paperboard (from Poland and Spain), and electric lead-acid accumulators manufactured in the Republic of Korea) are currently subject to anti-dumping duties in GCC member States (Table 3.5). An anti-dumping investigation concerning certain aluminium products originating in China has been ongoing since 29 April 2020. An investigation launched in February 2019 into allegedly dumped imports of super-absorbent polymer from Japan and Chinese Taipei was terminated in November 2019 with no measures taken because the complaint was withdrawn.[25] Qatar has not introduced legislation to implement GCC contingency measures in its territory.

[22] According to the authorities, imports of nutmeg are permitted in Qatar.

[23] Kola nuts are prohibited according to Circular No. 7182/2016, which is based on letters from the Public Security Department and the MOPH.

[24] WTO document WT/COMTD/RTA/9/1, WT/REG276/1, 21 March 2018.

[25] WTO document G/ADP/N/335/ARE, G/ADP/N/335/BHR, G/ADP/N/335/KWT, G/ADP/N/335/OMN, G/ADP/N/335/QAT, G/ADP/N/335/SAU, 18 May 2020.

Table 3.5 GCC anti-dumping measures in force, 30 June 2020

Country	Product; investigation ID number	Measure	Date of original imposition; publication reference
China	Ceramic flags and paving, hearth, floor, or wall tiles; whether or not on a backing; finishing ceramics (ceramic tiles) (HS 6907 except items under subheading 69073000) ID: AD-4-9/CH	Duties	6 June 2020 *Official Gazette*, Vol. 27
India	Ceramic flags and paving, hearth, floor, or wall tiles; whether or not on a backing; finishing ceramics (ceramic tiles) (HS 6907 except items under subheading 69073000) ID: AD-4-9/IND	Duties	6 June 2020 *Official Gazette*, Vol. 27
Korea, Rep. of	Electric lead-acid accumulators of capacity of 35 up to 115 Amp-hour ID: AD-15-5	Duties	25 June 2017 *Official Gazette*, Vol. 10
Poland	Uncoated paper and paperboard (Kraft liner of fluting or test liner), in rolls or sheets (containerboard) ID: AD-3-8/POL	Duties	1 May 2019 *Official Gazette*, Vol. 20
Spain	Uncoated paper and paperboard (Kraft liner of fluting or test liner), in rolls or sheets (containerboard) ID: AD-3-8/ESP	Duties	1 May 2019 *Official Gazette*, Vol. 20

Source: WTO document G/ADP/N/342/ARE, G/ADP/N/342/BHR, G/ADP/N/342/KWT, G/ADP/N/342/OMN, G/ADP/N/342/QAT, G/ADP/N/342/SAU, 5 October 2020.

3.38. Regarding the possible imposition of safeguard measures, the WTO Committee on Safeguards received notifications in respect of investigations covering certain flat-rolled products of iron or non-alloy steel (HS 721070 and HS 721090), chemical plasticizers (HS 38244000), and certain steel products. Although the GCC-TSAIP made preliminary determinations in all three cases that surging imports are causing serious injury or the threat of serious injury to GCC industries, the investigations are continuing without the imposition of provisional measures.[26]

3.2 Measures Directly Affecting Exports

3.2.1 Customs procedures and requirements

3.39. Al-Nadeeb, the single window electronic clearance system, is also used to process exports. When certificates of origin are required, they are issued by the QCCI. According to the QCCI, it requires a letter from the Industrial Development Department of the Ministry of Energy and Industry, identifying the product and the local value added for the issuance of certificates. For exports of fresh fish, an exporting card from the Fish Resources Department of the Ministry of Municipal Affairs and Agriculture and a copy of the licence of the fishing vessel are also necessary. Exports and re-exports of livestock must be accompanied by veterinary health certificates issued by the Animal Health Department of the Ministry of Municipal Affairs and Agriculture. Supporting documents proving the country of origin must be attached for all re-exported goods.[27]

3.2.2 Taxes, charges, and levies

3.40. Qatar does not levy taxes or other types of fiscal charges on exported goods.

3.2.3 Export prohibitions, restrictions, and licensing

3.41. Qatar does not have an export licensing system. However, some goods may be subject to controls due to Qatar's participation in international environmental conventions. Exports require the

[26] WTO documents G/SG/N/8/ARE/1, G/SG/N/8/BHR/1, G/SG/N/8/KWT/1, G/SG/N/8/OMN/1, G/SG/N/8/QAT/1, G/SG/N/8/SAU/1, 17 January 2017; G/SG/N/8/ARE/2, G/SG/N/8/BHR/2, G/SG/N/8/KWT/2, G/SG/N/8/OMN/2, G/SG/N/8/QAT/2, G/SG/N/8/SAU/2, 17 May 2018; and G/SG/N/8/ARE/3, G/SG/N/8/BHR/3, G/SG/N/8/KWT/3, G/SG/N/8/OMN/3, G/SG/N/8/QAT/3, G/SG/N/8/SAU/3, 23 July 2020.

[27] QCCI, *Certificate of Origin*. Viewed at: https://www.qatarchamber.com/certificate-of-origin/.

issuance of a certificate of origin from the QCCI in coordination with the MOCI. Exports of scrap iron must be approved by the Qatar Steel Company.[28]

3.2.4 Export support and promotion

3.42. In 2011, Qatar launched Tasdeer, an export development agency, to help boost non-hydrocarbon exports. Tasdeer operates within the Qatar Development Bank (QDB) and is financed through its budget. Although Tasdeer can assist all Qatari exporters regardless of size, its programmes primarily target SMEs. Tasdeer Development, a recent addition, provides Qatari businesses with access to a database of potential partners and a range of trade reports and market studies, including a trade secrets export guide (in English and Arabic), an FTA guide developed in cooperation with the Ministry of Economy and Commerce, and product and country reports based on the ITC's Trade Map, Market Access Map, and other relevant information.[29] Tasdeer also organizes seminars and workshops and export readiness and matchmaking programmes. Tasdeer joined the Enterprise Europe Network, a portal launched in 2008 to support SMEs with international ambitions, currently co-funded under the European Union's Competitiveness of Enterprises and Small and Medium-sized Enterprises and Horizon 2020 programmes.

3.43. Qatar does not have any specific export processing zones. It has some free zones pursuant to the Decree Law No. 21 of 2017 (Section 3.3.1), while the development of further special economic zones is foreseen according to the Qatar National Vision 2030.

3.2.5 Export finance, insurance, and guarantees

3.44. The QDB offers SMEs the possibility of financing export transactions before or after shipment. For pre-export financing, up to 80% of the contract value may be covered for up to one year (renewable); the percentage rises to 90% for post-export financing.

3.45. The QDB also offers export insurance for products made in Qatar, either in the form of pre-shipment insurance against the loss of products or cancellation of the order, or post-shipment insurance against buyers' non-payment. Up to 90% of the value of the payable may be insured, and the insurance extends to all political and commercial risks.

3.3 Measures Affecting Production and Trade

3.3.1 Incentives

3.46. Qatar offers various incentives both to foreign and national businesses. During the review period, Qatar amended several laws on, *inter alia,* free zones (Law No. 34 of 2005 and Decree Law No. 21 of 2017) and the income tax (Income Tax Law (Law No. 24 of 2018)), covering specific chapters and provisions on incentives.

3.47. Qatari free zones offer a variety of incentives to attract foreign investment. The main legislation includes Law No. 34 of 2005, as amended by Decree Law No. 21 of 2017, and the 2018 Free Zones Authority Licensing Regulations. In 2018, the Qatar Free Zones Authority (QFZA) was established as an independent entity to develop and regulate free zones.[30] The QFZA provides a one-stop shop for the entire set-up process; it offers services (e.g. infrastructure, offices, and facilities), as well as issues licences and approvals for entities that wish to carry out economic activities in and from the free zone.[31]

3.48. The QFZA currently oversees two free zones, namely Umm Alhoul (adjacent to Hamad Port) and Ras Bufontas (close to Hamad Airport). The Ras Bufontas zone aims at attracting businesses engaged in logistics, consumer products, light manufacturing, services, technology and applications, and pharmaceuticals, whereas the Umm Alhoul zone focuses on maritime industries, polymers and plastics, advanced manufacturing, and logistics. Benefits to enterprises located in the zones include

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[28] QCCI, *Certificate of Origin*. Viewed at: https://www.qatarchamber.com/certificate-of-origin/.
[29] A separate database was set up to provide information on international tenders in key markets. QDB. Viewed at: www.qdb.qa/en.
[30] Article 17 of Law No. 34 of 2005, as amended by Decree Law No. 21 of 2017.
[31] QFZA, *Licensing Regulations – 2018*, 4 June 2018. Viewed at: https://qfz.gov.qa/wp-content/uploads/2019/08/FZA-Licensing-Regulations.pdf.

20-year corporate tax holidays, no customs duty on imports, potential access to an investment fund dedicated to promoting growth, quality infrastructure, and 100% ownership and full capital repatriation for foreign investors. According to the authorities, around 150 projects were approved for investment in free zones, and about 80% of those companies completed the registration and licensing requirements as at November 2020. The authorities also note that companies licensed for manufacturing activities in free zones would be expected to begin operations before the end of 2020.

3.49. In addition to free zones overseen by the QFZA, there are also special free zones such as the QSTP and the Qatar Financial Centre[32] (Section 4.2.1). The State provides certain support to them to attract technology institutes and international financial business.[33]

3.50. The QSTP, part of the Qatar Foundation for Education, Science and Community Development, is Qatar's premier hub for applied research, technology development, innovation, and entrepreneurship.[34] The QSTP operates a free zone that allows for up to 100% foreign ownership, and offers incentives including exemptions from all taxes including corporate income tax, unrestricted movement of capital and profits, and no import duties.[35] Additionally, the QSTP offers support programmes for SMEs and start-ups including capacity-building programmes and funding programmes such as the Product Development Fund (PDF). The PDF is a cost-sharing fund where the QSTP provides up to 50% of the total budget as a grant to facilitate local start-ups and SMEs to develop products and services relevant to local market needs.[36] The programme has awarded grants to 28 SMEs since its launch in 2016.[37] In this regard, Qatar stated that the Qatar Foundation and the QSTP were not government entities and any support they offer was not a subsidy within the meaning of Article 1 of the SCM Agreement.[38]

3.51. Qatar issued the new Income Tax Law (Law No. 24 of 2018)[39] on 13 December 2018, as well as its Executive Regulations (Decision No. 39 of 2019) on 11 December 2019. The Law generally applies a 10% flat rate of tax on net income of businesses, but a minimum of 35% applies to income derived from entities in the oil and gas sector.[40] Tax exemptions apply to, *inter alia*, dividends, interest on bonds, and income of companies from certain sectors such as agriculture, fisheries, air or sea transport, and small handcraft businesses, as well as income on foreign capital.[41] Also, companies may be eligible for a tax exemption under the State of Qatar tax regime: the Minister of Finance may issue exemptions for a period of up to five years; longer exemptions are agreed to by the Council of Ministers.[42] The 2018 law also introduced a single withholding tax rate of 5%.[43] The Law requires entities registered in, or with a permanent establishment in, Qatar to withhold 5% of their payments made to non-residents for royalties or services that are performed in Qatar without a permanent establishment.[44] The rate may be reduced or exempted under a tax treaty. As noted in the previous Trade Policy Review report (2014), QFC and QSTP companies are not subject to the withholding tax.[45]

[32] The free zones overseen by the QFZA aim to attract industrial, logistical, and emerging-technology entrepreneurs that transport goods they produce via either ship or air cargo to their final destinations. Meanwhile, the QSTP is dedicated to education, science, and community development projects that concentrate on furthering the knowledge economy. The QFC is an onshore business platform that hosts financial institutions, professional services, and strategic economic actors that can do business in and outside Qatar with the protection of its own courts practicing English Common Law and its own regulatory authority.

[33] WTO, *Trade Policy Review of Qatar*, WT/TPR/S/296/Rev.1, 18 June 2014.

[34] QSTP, *About Qatar Science and Technology Park*. Viewed at: https://qstp.org.qa/about/.

[35] QSTP, *Park & Free Zone*, Viewed at: https://qstp.org.qa/free-zone.

[36] QSTP, *Product Development Fund*, Viewed at: https://qstp.org.qa/product-development-fund/.

[37] Information provided by the authorities.

[38] WTO document G/SCM/Q2/QAT/6, 24 October 2016.

[39] Replaced Law No. 21 of 2009.

[40] General Tax Authority, *Income Tax*.

[41] MOCI, *Single Window Initiative*. Viewed at: https://investor.sw.gov.qa/wps/portal/investors/explore/.

[42] According to the authorities, a request for an exemption or reduction must first be presented to the competent authorities. The Ministry of Finance and the Council of Ministers evaluate these requests on a case-by-case basis.

[43] The 7% withholding tax rate (Law No. 21 of 2009) was removed under the new law.

[44] General Tax Authority, *Withholding Tax*.

[45] Qatar Financial Centre, *Tax*. Viewed at: https://www.qfc.qa/en/operating/tax; and QSTP, *Park & Free Zone*. Viewed at: https://qstp.org.qa/free-zone.

3.52. In addition to various incentives for foreign investors, the QDB, which is a 100% state-owned bank, provides Qatari SMEs and start-ups with a wide range of supports.[46] Joint-venture (including foreign invested) companies can benefit from the QDB's support as long as they are Qatari-based. The QDB's financial support programmes include Al-Dhameen (credit guarantee), Istithmar (SME equity), Ithmar (seed funding), green house financing, export finance, export insurance, and direct lending (Table 3.6). For example, companies in high export-oriented sectors may be eligible for loans under direct lending programmes. The QDB also provides SMEs and start-ups with several types of non-financial support programmes, including accounting services, legal advisory services, and marketing services. For some of these support programmes, 50% of the services cost may be subsidized by the QDB.[47]

Table 3.6 Main financial support programmes provided by the QDB

Programme	Summary
Al-Dhameen (credit guarantee)	The Al-Dhameen programme does not offer direct financing to SMEs, but it encourages banks to offer financing to start-ups and SMEs. For this purpose, the programme issues a letter of guarantee to a financing bank, promising to repay up to 85% of the allocated funds (not exceeding QAR 15 million per project). A SME can obtain up to two separate guarantee letters, if the total amount of the guarantees does not exceed QAR 20 million. All sectors, except agriculture, fishing and livestock, non-oil mining and quarrying, wholesale and retail, financial, insurance, and real estate, are eligible for the programme. Any Qatari SME or joint venture (including foreign investors) with annual turnover not exceeding QAR 30 million can apply for the programme.
Istithmar (SME equity)	The SME equity programme provides capital to Qatari-owned/managed SMEs, aiming to encourage new and innovate projects. The programme includes investment in projects with QAR 365 million that follow a sector-agnostic approach with a focus on innovative, sustainable, and scalable businesses (except trading, real estate, and contracting). The investment size for each enterprise is QAR 1.5-QAR 7 million for small enterprises and QAR 3.5-QAR 18 million for medium-sized enterprises.
Ithmar (seed funding)	Ithmar is a Shariah-compliant equity product programme. The QDB finances up to 90% of the project (10% financed by the entrepreneur), with a maximum investment limit of QAR 900,000 per start-up. The funding is provided through a convertible Musharaka contract that can later be converted into shares. The programme includes all sectors, except trade, real estate, and contracting.
Green house financing	The programme offers funding for building greenhouses to promote agriculture and self-sufficiency in agricultural products. It finances 100% of the project's value with a maximum of QAR 70,000.
Export finance	The programme aims to not only promote Qatari exports but also provide financial solutions designated to provide for cash flow needed.
Export insurance	Two types of export credit insurance are provided to protect exporters against commercial and political risks: (i) pre-shipment risk cover for "Made in Qatar" products in case of loss or cancellation before the goods are shipped; and (ii) post-shipment risk cover for when an overseas buyer fails to pay for goods. The guarantee covers 90% of the value of goods.
Direct lending	The QDB provides loans to start-ups and existing companies in the manufacturing, education, healthcare, services, agriculture, livestock, and fisheries sectors. Benefits of direct lending include: (i) financing up to 60% of the total value of the project; (ii) financing up to 80% of the value of equipment and machinery (excluding buildings); (iii) the maximum tenor period is 15 years, with a maximum grace period of 3 years; (iv) "profit rate" up to 5% maximum; and (v) the QDB finances 100% of the salaries and rents value for the first six months. In addition, for agriculture, livestock, and fisheries sectors, there are benefits according to specific needs (e.g. fishing boats for the fisheries sector, or irrigation equipment and greenhouses for agriculture).

[46] As per Ministerial Decision No. 250 of 2018, SMEs are defined as companies established in accordance with Qatari law with not more than 250 employees, and with annual turnover not exceeding QAR 100 million. SMEs are classified into three categories: micro (no. of staff: 1-10; turnover: less than QAR 1 million); small (no. of staff: 11-50; turnover: QAR 1 million to less than QAR 20 million); and medium (no. of staff: 51-250; turnover: QAR 20 million to QAR 100 million). Hukoomi, *MCI Highlights Unified Definition of SMEs*, 21 November 2018. Viewed at: https://portal.www.gov.qa/wps/portal/media-center/news/news-details/mcihighlightsunifieddefinitionofsmes#:~:text=SMEs%20are%20defined%20as%20companies,exceed%20100%20million%20Qatari%20riyals.

[47] QDB, *Advisory Products*. Viewed at: https://www.qdb.qa/en/products-services.

Programme	Summary
	The QDB also provides funding for the development of the technology sector, sectors that extensively use available raw materials, sectors that are highly environment friendly and use only renewable energy sources, high export-oriented sectors, and projects for reducing Qatari reliance on imports for a particular product.

Note: Contracting is a subset of construction but focuses mostly on "outsourcing" activities of particular projects, such as contracting supply of labour or raw materials.

Source: Information compiled by the WTO Secretariat, based on QDB, *Financial Products*. Viewed at: https://www.qdb.qa/en/products-services.

3.53. As mentioned in the previous Trade Policy Review report (2014), the State subsidizes both electricity and water for locally owned companies, but the authorities note that these subsidies decreased significantly during the review period and are expected to continue to decline. According to the authorities, Kahramaa[48], the sole supplier for the electricity and water sector, continues its strategy of achieving full market rates. Also, land is subsidized for agriculture and some manufacturing activities, subject to official approval from the authorities. According to the authorities, Qatar still supports agricultural activities but less than before, and its aim is to eventually stop this support around the mid-2020s.

3.54. In 2015, Qatar notified the WTO that it did not grant or maintain any subsidy within the meaning of Article 1:1 of the SCM Agreement, which is specific in terms of Article 2, or operate directly or indirectly to increase exports or reduce imports within the meaning of Article XVI:1 of GATT 1994.[49]

3.3.2 Standards and other technical requirements

3.55. The legal and institutional framework for standards has remained largely unchanged since the previous Review.[50] Qatar's relevant regulations include Law No. 4 of 1990 and its amendment, Law No. 2 of 1992, which provide the basics for technical regulations for all products, including imports.

3.56. The General Organization for Standardization (QS)[51], under the MOCI, is the competent body responsible for standards and technical regulations in Qatar.[52] The QS prepares and issues standard specifications, technical regulations, rules, and internationally recognized practices, e.g. through the application of international and regional guides and regulations, based on ISO/IEC Guide 21, Parts 1 and 2 (i.e. regional or national adoption of international standards and other international deliverables).

3.57. At the GCC level, Qatar is a member of the GCC Standardization Organization (GSO), which aims to harmonize and promote coherence among members for standardization and related matters such as conformity assessment procedures.[53] The GSO prepares, approves, and publishes GCC product standards; GCC-wide standards are formulated by the Working Group of the technical committee or subcommittee (following a proposal from a member State). Once approved, GSO standards and technical regulations eventually replace those of individual member States.[54] Any existing national standards that conflict with the GSO standards must be withdrawn. According to the GSO online information, 80% of GSO standards are international standards.[55]

[48] Kahramaa Qatar General Electricity & Water Corporation. Viewed at: https://km.qa/Pages/default.aspx.
[49] WTO documents G/SCM/N/253/QAT and G/SCM/N/284/QAT, 18 September 2015.
[50] WTO, *Trade Policy Review of Qatar*, WT/TPR/S/296/Rev.1, 18 June 2014.
[51] Amiri Decision No. 44 of 2014, which replaced Law No. 16 of 2002, concerns the establishment of the QS.
[52] During the review period, the responsible/affiliated Ministry for the QS was changed from the MME to the MOCI. Al-Meezan, *Amiri Decision No. 6 of 2020*. Viewed at: https://almeezan.qa/LawView.aspx?opt&LawID=8258&language=ar.
[53] GCC, Article 5.4 of the Economic Agreement between the GCC member States.
[54] GSO, *Standards*. Viewed at: https://www.gso.org.sa/en/standards/.
[55] GSO, *Standards*. Viewed at: https://www.gso.org.sa/en/standards/.

3.58. Generally, the Qatari regulations on standards and technical regulations are based on GSO or international standards. Qatar may also initiate its own processes for national standards. As at November 2020, Qatar had 22,240 standards in place, of which 1,130 were mandatory standards, and 29 standards and technical regulations were national standards.[56] According to the authorities, 96% of the total national approved standards are based on international standards.

3.59. The QS also functions as Qatar's WTO TBT Enquiry Point for technical regulations, standards, and conformity assessments.[57] Qatar made 267 notifications to the WTO TBT Committee under Article 10.6 of the TBT Agreement from 1 January 2014 to 31 November 2020.[58] The notifications cover, *inter alia*, animal and food products, tyres, cosmetics, tobacco, and electric and electronic equipment. Of these, 184 were joint notifications made with the other GCC member States plus Yemen. The notifications by Qatar (including the joint notifications) were mostly related to the protection of human health or safety (over 60% of total regular notifications).[59] During the review period, some WTO Members in the TBT Committee expressed their specific trade concerns (STCs) about Qatar's technical regulations on animal products, energy drinks, halal feedstuff, motor vehicles, restrictions on hazardous substances in electrical and electronic equipment, and shelf-life requirements for cheese.[60] However, the QS confirms adherence to the normal commenting period of 60 days, during which all comments and enquiries from WTO Members are received, answered, and taken into account.

3.60. All of Qatar's technical regulations apply equally to locally produced and imported products. All regulated products require a certificate of conformity issued by an accredited laboratory for customs clearance. In Qatar, Customs takes random samples from imported consignments to verify compliance at the border, when compliance checks are needed within narrow limits. It seems that there are regulated (or "restricted") and non-regulated products, although the classification criteria are not clear to the Secretariat. Non-regulated imported products are treated according to the procedures of the GAC. For restricted products, including toys, plastics, cosmetic products, construction products, vehicle spare parts, and some electrical products, certain rules apply. (Table 3.7).

Table 3.7 List of restricted products by QS according to technical regulations

Item	Regulation no.
Children toys	EN 71-1, EN 71-2, EN 71-3 / BD-131704-01 (EN Toys Directive)
Tableware made of melamine plastics	QS 142 (adopted from EN Directive)
Tyres	QS 51, QS 52, QS 53, QS 645, QS 646, QS 647, QS 1783, QS 1784 (adopted from ISO standards)
Cosmetic products Hair shampoo Hair products containing keratin Eyebrows / eyelashes dye Black henna	QS 1943 (adopted from EN Directive)
Construction products Concrete block masonry units Non-wieldable steel reinforcing bars used in concrete Precast concrete paving blocks Bitumen 60/70 used in roads Aggregates and limestone	QCS 2014 Amended by a joint committee of the MME, Ashghal, and the QS to enable importation of materials conforming with international standards. (Note: The Public Works Authority Ashghal is responsible for the planning, design, procurement, construction, delivery, and asset management of all infrastructure projects and public buildings.)

[56] Information provided by the authorities.
[57] WTO document G/TBT/2/Add.87, 27 February 2006.
[58] WTO TBT information management system. Viewed at: http://tbtims.wto.org/. Of 263 notifications, 2 were addenda, 2 were corrigenda, and 3 were revisions.
[59] WTO Secretariat calculations, based on WTO TBT information management system. Viewed at: http://tbtims.wto.org/.
[60] WTO documents G/TBT/M/67, 3 February 2016; G/TBT/M/68, 12 May 2016; G/TBT/M/69, 22 September 2016; G/TBT/M/70, 17 February 2017; G/TBT/M/71, 2 June 2017; G/TBT/M/72, 25 September 2017; G/TBT/M/73, 6 March 2018; G/TBT/M/74, 22 May 2018; G/TBT/M/75, 14 September 2018; G/TBT/M/76, 7 February 2019; G/TBT/M/77, 15 May 2019; G/TBT/M/79, 30 January 2020; G/TBT/M/80, 2020; and G/TBT/M/81, 26 June 2020; and WTO TBT information management system. Viewed at: http://tbtims.wto.org/.

Item	Regulation no.
Vehicles, motorcycles	QS standards adopted from international standards in compliance with the Qatari Environment
Spare parts of vehicles	
Brake linings	QS ECE 90
Wheel rims	QS 1712, QS ISO 7141 QS ISO 3006, QS ISO 4000-2
Safety belts	QS 97
Electrical appliances	
Fans/exhaust fans	IEC 60335-1, IEC 60335-2-80
Electric iron	IEC 60335-1, IEC 60335-2-3
Hair dryer, straightener & similar	IEC 60335-1, IEC 60335-2-23
Food and drinks packages & cups made of plastic, paper and foam	QS 1863 – ECE/10/2011
Colonia	QS 1046: 2001
Split & window AC	QS 2663, ISO 5151

Note: ECE: Economic Commission for Europe; EN: European Standard; IEC: International Electrotechnical Commission; ISO: International Organization for Standardization; QCS: Qatar Construction Specification; QS: Qatar Standard.

Source: Information provided by the QS.

3.61. Qatar notified its acceptance of the WTO TBT Code of Good Practice in 2006.[61] The QS represents Qatar in standardization activities at the International Organization for Standardization (ISO), the Standards and Metrology Institute for Islamic Countries, the International Electrotechnical Commission (IEC), the International Organization of Legal Metrology (OIML), the International Bureau of Weights and Measures (BIPM), the Codex Alimentarius, the Arab Industrial Development and Mining Organization, and the GCC Standardization Organization (GSO).

Marking and labelling rules

3.62. Marking and labelling is required on all products placed on the Qatari market. All labels must be either only in Arabic or in Arabic and another language. The authorities note that English is commonly used as the second language, but other languages can be used according to the applicable technical regulation.

3.63. In August 2020, Qatar launched the Qatari Quality Mark.[62] Pursuant to the implementation of the Qatari Quality Mark regulation (No. 60 of 2018), the QS grants a licence to use the Qatari Quality Mark for products that comply with the approved standard specifications. The licence to use the mark is valid for two years (renewable). The scheme is voluntary and is available for local and imported goods as long as they meet the requirements.

3.64. Specific marking and labelling rules apply to certain products. At the regional level, the Gulf Conformity Mark (G-Mark) is a GCC conformity mark that is compulsory for products subject to GCC technical regulations and that is affixed on the product or/and package. The marking signifies that G-Mark products, such as toys, electric fans, hair dryers, and irons, comply with GCC regulatory requirements.[63] These products are registered in the GSO's product tracking system and must display the Gulf Conformity Tracking Symbol (GCTS), which is composed of three elements: the G-Mark logo, the certificate tracking number, and the QR code for traceability.[64] Qatar had not started implementing the G-Mark and the GCTS as at November 2020.

3.65. In addition, labels are required on products such as cosmetics and motor vehicles (Table 3.8). For example, Qatar (in a joint notification) notified the WTO TBT Committee of labelling requirements on cosmetic and personal care products by reason of safety and consumer protection.[65] Also, vehicle

[61] WTO documents G/TBT/CS/N/163, 1 March 2006; and G/TBT/CS/N/163/Rev.1, 25 November 2020.

[62] Hukoomi, "Prime Minister Launches Qatari Quality Mark", 24 August 2020 Viewed at: https://portal.www.gov.qa/wps/portal/media-center/news/news-details/primeministerlaunchesqatariqualitymark.

[63] GSO, *Conformity Tracking System*. Viewed at: https://www.gso.org.sa/en/conformity/conformity-tracking-system/.

[64] GSO, *Rules for the Use of the GSO Conformity Tracking System (GCTS), Rev. 2.0,* 21 May 2019. Viewed at: https://www.gso.org.sa/wp-content/uploads/2017/11/%E2%80%9CGulf-Conformity-Tracking-Symbol%E2%80%9D-GCTS.pdf.

[65] WTO document G/TBT/N/QAT/549, 25 September 2018.

agents and dealers are required to display fuel efficiency labels on motor vehicles (starting from 2017 model years), in line with a GSO technical regulation (No. 42 of 2015); the initiative aims to raise consumer awareness about energy efficiency and to ensure safety and environmental protection.[66]

3.66. With respect to food products, Qatar follows the technical regulation (No. QS 9) on general labelling requirements for all types of food.[67] Food labels must include, *inter alia*, product and brand names, the name and address of the manufacturer, the country of origin, and a list of the ingredients. As noted earlier, this also applies to locally produced food. Qatari Standards (GSO 150/2007) are adopted for shelf-life requirement, specifying products required for perishable foods (Part 1) and products with recommended expiry periods for non-perishable food products (Part 2).[68] The manufacturer must print the production and expiry dates on the original label or container. Adding stickers for production and expiry dates is not permissible.

3.67. In May 2017, the MOPH announced that nutrition information labels must be provided for food products in line with GSO 9/2013 and GSO 2233 (Requirements of Nutritional Labelling).[69] Nutritional facts must appear in both Arabic and English on product packaging. Any products that do not comply with the requirement are rejected or re-exported, except for non-packaged products such as fresh vegetables, fruit, and meat and fish; pre-packaged food items that are small (not exceeding 20 square cm); water in any kind of packaging; and food items imported for non-commercial use.[70]

3.68. Qatar allows imports of GMO food or feed upon authorization.[71] The country follows a mandatory and positive labelling regulation on GM food (i.e. containing GMO). The authorities noted that Qatar accepts all GM food products as long as they meet the requirements specified in GSO standards.

Table 3.8 Labelling requirements for selected product groups

Product	Regulations	Content
Food	Technical Regulation No. QS GSO 9/2013: "Labelling of pre-packaged food items"	The regulation is concerned with labels of pre-packaged food products, as well as the related requirements for how they are presented.
Cosmetic products	Technical Regulation No. QS GSO 1934/2016: "Safety requirements in cosmetics and personal care products"	The regulation is concerned with general safety requirements and standards in addition to the requirements for packaging and explanatory data that must be available in all cosmetic and personal care products.
	Technical Regulation No. QS GSO 2528/2016: "Cosmetics – A list of claims for cosmetics and personal care products"	The regulation is concerned with standards for cosmetic claims and clarifies the basic criteria for permissible claims in cosmetics. Products containing claims contrary to this regulation may fall outside the scope of cosmetic products.

[66] MOCI, "Ministry of Economy and Commerce Compels Vehicle Agents and Dealers across Qatar to Clearly Display Fuel Efficiency Labels on Models from 2017 Onwards", 15 March 2017. Viewed at: https://www.moci.gov.qa/en/mec_news/ministry-of-economy-and-commerce-compels-vehicle-agents-and-dealers-across-qatar-to-clearly-display-fuel-efficiency-labels-on-models-from-2017-onwards/.

[67] Document QS/GSO 9/2013, *Labeling of Pre-packaged Food Stuffs*.

[68] Documents GSO/150-1/2013 (Expiry periods of food products – Part 1: Mandatory expiry periods) and GSO/150-2/2013 (E) (Expiration dates for food products – Part 2: Voluntary expiration dates).

[69] *Gulf Times*, "Nutritional Labels Must for Food Products", 3 January 2017. Viewed at: https://www.gulf-times.com/story/526759/Nutritional-labels-must-for-food-products; and USDA Foreign Agricultural Service, Gain Report, *Qatar Implementation of GSO Regulation on Nutritional Labelling*, 7 June 2017.

[70] *Gulf Times*, "Nutritional Labels Must for Food Products", 3 January 2017. Viewed at: https://www.gulf-times.com/story/526759/Nutritional-labels-must-for-food-products.

[71] FAO, *FAO GM Foods Platform*. Viewed at: http://www.fao.org/food/food-safety-quality/gm-foods-platform/browse-information-by/country/country-page/en/?cty=QAT.

Product	Regulations	Content
Medicines	No regulation	Within the jurisdiction of the Ministry of Health.
GMO	Technical Regulation No. GSO 2142/2011: "General requirements for genetically modified processed food and feed"	The standard is concerned with general requirements for processed food and feed obtained through certain techniques of genetic modification.
Vehicles	Technical Regulation GSO 42:2015: "Motor vehicles – general requirements"	The standard is concerned with the general requirements for motor vehicles, ensuring high levels of safety, environmental protection, energy efficiency, and antitheft performance. It covers fuel consumption labelling.

Source: Information compiled by the WTO Secretariat, based on information provided by the authorities; and information from FAO, *FAO GM Foods Platform*. Viewed at: http://www.fao.org/food/food-safety-quality/gm-foods-platform/browse-information-by/country/country-page/en/?cty=QAT; and the MOCI.

3.3.3 Sanitary and phytosanitary requirements

3.69. Qatar's SPS regime has remained largely unchanged since the previous Review in 2014. The main legislation on sanitary and phytosanitary requirements is the Regulation of Human Food Control (Law No. 8 of 1990) and its amendments (Law No. 4 of 2014 and Law No. 20 of 2017). The Law regulates food control to ensure food safety and suitability including trade, packaging/labelling, and transport of both imported and locally produced food. According to the Law, food should comply with approved technical regulations' requirements before handling or consumption. The Law includes penalties and fines for noncompliance. Other relevant laws include those on veterinary quarantine (Law No. 14 of 2003, as amended by Law No. 9 of 2008), agricultural quarantine (Law No. 24 of 2005), and consumer protection (Law No. 8 of 2008).

3.70. The Food Safety Department of the MOPH performs most functions related to food safety requirements, including food safety and control policy, and ensures compliance with related technical regulations. The MOPH coordinates with the competent authorities including the MME, the MOCI, and the QS.[72]

3.71. The Ports Health and Food Control Section of the MOPH's Food Safety Department has the authority to inspect, monitor, and control imported food.[73] The Section is responsible for: (i) checking required documents, such as health and Halal certificates issued by the competent and approved authority in the country of origin; (ii) preventing entry of contaminated food; (iii) dealing with rejected consignments (i.e. destruction or re-export); (iv) performing physical inspection and sampling of imported foods; and (v) providing food importers with guidance on procedures, specifications, and standards.[74] The Livestock Department of the MME is responsible for issuing a veterinary health certificate for animals[75] and inspecting live animals and plants, animal feed, and horticultural products at the entry port.

3.72. The Central Food Lab Section, which is also part of the Food Safety Department, is responsible for analysing samples of imported and locally produced food, as well as meeting the requirements of Qatari, Gulf, and international standard specifications.[76] Laboratory analysis is not required for all

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[72] MOPH, *Food Safety Department*. Viewed at: https://www.moph.gov.qa/english/derpartments/healthaffairs/foodsafety/Pages/default.aspx.

[73] MOPH, *Ports Health and Food Control Section*. Viewed at: https://www.moph.gov.qa/english/derpartments/healthaffairs/foodsafety/portshealthnfoodcontrol/Pages/default.aspx.

[74] MOPH, *Ports Health and Food Control Section*. Viewed at: https://www.moph.gov.qa/english/derpartments/healthaffairs/foodsafety/portshealthnfoodcontrol/Pages/default.aspx; and *Food Importers Guide*. Viewed at: https://www.moph.gov.qa/english/derpartments/healthaffairs/foodsafety/Pages/Publications.aspx.

[75] MME, *Livestock Department*. Viewed at: http://www.mme.gov.qa/cui/view.dox?id=1460&contentID=3843&siteID=2.

[76] MOPH, *Central Food Lab Section*. Viewed at: https://www.moph.gov.qa/english/derpartments/healthaffairs/foodsafety/centralfoodlabsdepartment/Pages/default.aspx.

food products. Sample testing is done according to a risk-based approach, taking into consideration new-to-market products or products that failed a previous inspection. The test results normally take 1 to 10 days, according to the type of analysis required (e.g. microbiological tests need more time). For the laboratory analysis of food samples, applicants pay a fee of 0.5% of the value of the sampled items.[77] Random sampling from local markets (such as restaurants and markets) for laboratory analysis is also carried out. There is no fee for testing local food samples collected by competent authorities as part of the food control procedures.

3.73. The MOPH does not require prior approval for food importation, but it mandates that imported products comply with Qatari standards and requirements. All food, including imported products, must comply with: (i) the general requirements outlined in labelling requirements (QS No. 9); (ii) the list of permitted additives (QS No. 2500); (iii) mandatory expiration dates for food products (QS No. 150-1); and (iv) specific requirements depending on type of food. A health certificate is required for each imported consignment regardless of whether it is from GCC member States, thus ensuring food safety by the competent authority of the country of origin. All meat, meat products, or food containing animal origin ingredients such as gelatine must be accompanied by an Islamic (Halal) slaughter certificate issued by an approved Islamic Centre in the country of origin.

3.74. The MOPH periodically issues a list of prohibited food products importing into Qatar with justification.[78] There are three types of banned items relating to: (i) requirements of technical regulations or standards such as unsafe or non-Halal food (on a permanent basis); (ii) the reports of the World Organisation for Animal Health (OIE) on the epidemiological situation of a specific disease in a country (on a temporary basis); and (iii) special cases such as the lack of information about a country's epidemiological situation in which the risk may transmitted to imported food (on a temporary basis). Such precautionary measures (on a temporary basis) are in accord with the SPS Agreement.

3.75. During the review period, the MOPH implemented several initiatives to ensure a balance between food safety and trade facilitation. According to the authorities, the Ministry developed an electronic management food control system (EMS) that contains the registration of food and food premises, the electronic control system that controls local food and imported and exported food, and the electronic Laboratory Information Management System. The EMS was expected to be integrated with the customs for border and local control by January 2021.

3.76. The food registration system has been active since April 2018.[79] The system allows companies to register imported/exported food products electronically before importing/exporting, and a registration notice is given for each food product. The system is intended to facilitate monitoring and tracking, and linking products to specific risks. Also, the system contributes to reducing the number of infringing foods, or rejected or destroyed foods.[80] The authorities note that 19,000 products were registered as at November 2020, and it will be mandatory to register each item after the system becomes part of the EMS.

3.77. In January 2020, the MOPH also launched the Global Partners System (E-Certificate Exchange Program) with the countries that export food to Qatar. According to the authorities, the System is used by Halal authorities in the country of origin. The System is an exchange for certificates of various food shipments and consignments, including health and phytosanitary certificates and Halal and Halal Slaughtering certificates in an electronic form. With required certificates, the System aims

[77] MOPH, *Update of the Procedure for Paying the Fees of the Laboratory Analysis of Food Samples*, 3 February 2020. Viewed at: https://www.moph.gov.qa/english/derpartments/healthaffairs/foodsafety/Pages/MemosDetails.aspx?ItemId=25.

[78] MOPH, *Food Safety Department*. Viewed at: https://www.moph.gov.qa/english/derpartments/healthaffairs/foodsafety/Pages/default.aspx.

[79] Hukoomi, "MOPH Launches Website for Food Registration", 10 April 2020. Viewed at: https://portal.www.gov.qa/wps/portal/media-center/news/news-details/mophlauncheswebsiteforfoodregistration.

[80] Hukoomi, "MOPH Launches Website for Food Registration", 10 April 2020. Viewed at: https://portal.www.gov.qa/wps/portal/media-center/news/news-details/mophlauncheswebsiteforfoodregistration.

to ensure the accuracy and the authenticity of documents and to facilitate inspection procedures. There is no requirement to use the System.[81]

3.78. The authorities note that Qatar signed a Memorandum of Understanding (MOU) on food safety with Turkey in November 2017. The MOU ensures that Turkey complies with Qatari food regulations; it aims to facilitate measures of releasing food products into the market.

3.79. At the GCC level, the Economic Agreement between the GCC member States contains no specific provisions on SPS measures, but the Agreement and the Implementation Procedures maintain veterinary and agricultural quarantine regulations.[82] In 2007, the GCC Food Safety Committee initiated work on a guide for food import procedures for the GCC member States to unify the applied procedures for clearing food consignments, as well as to unify the required import certificates for different types of foods. In July 2017, at the WTO SPS Committee, the United States raised one STC concerning the proposed GCC Guide for Control on Imported Foods. Brazil shared this concern. Bahrain, on behalf of the GCC, announced that the GCC would notify its suspension of the implementation of the Guide.[83]

3.80. The MOCI functions as Qatar's national notification authority.[84] Qatar made 93 notifications under the WTO SPS Agreement from 1 January 2014 to 31 November 2020.[85] The notifications cover, *inter alia*, food products including fruits and vegetables, meat, cereals and pulses, and dairy products. Of these, 74 were joint notifications made with the other GCC member States plus Yemen. The MOPH is the WTO SPS Enquiry Point.[86]

3.81. Qatar is a member of the OIE and the Codex Alimentarius Commission (Codex), as well as a contracting party to the International Plant Protection Convention.

3.3.4 Competition policy and price controls

3.3.4.1 Competition policy

3.82. Since the previous Review, there has been no change to the legislative or institutional framework on competition, although the authorities indicate they are preparing an amendment to the current competition legislation: Law No. 19 of 2006 concerning Protection of Competition and Prevention of Monopolistic Practices.[87]

3.83. According to the MOCI, the Law is applicable to all activities in violation of competition regulations that influence the domestic market, across all economic sectors, with some exceptions.[88] The authorities indicate that these exceptions include state sovereign acts or acts of institutions, authorities, companies, and entities directed or supervised by the State; thus SOEs are excluded if they are directed or supervised by the State. According to the authorities, those SOEs not directed or supervised by the State are covered by the competition law. Competition in the telecommunications services sector is regulated by its sectoral regulator – the Communications Regulatory Authority (CRA). According to the authorities, there are no other examples where competition in specific sectors is regulated by sectoral regulators.

3.84. The Law defines forbidden actions including: (i) manipulating the prices of products; (ii) limiting the free flow of products; (iii) deliberately provoking a sudden abundance of products, or causing them to circulate at a price affecting the economies of other competitors; (iv) preventing

[81] Ministry of Health, *E-Certificate Exchange System Guide, Global Partners System*, 1st ed., 2019. Viewed at: https://www.moph.gov.qa/english/derpartments/healthaffairs/foodsafety/Pages/Publications.aspx.
[82] WTO documents WT/COMTD/RTA/9/1 and WT/REG276/1, 21 March 2018.
[83] WTO SPS information management system. Viewed at: http://spsims.wto.org/. Kuwait and Bahrain already notified their non-implementation of the Guide.
[84] WTO document G/SPS/NNA/16, 11 March 2011.
[85] WTO SPS information management system. Viewed at: http://spsims.wto.org/. Of 93 notifications, 8 were addenda, and 11 were corrigenda.
[86] WTO document G/SPS/ENQ/26, 11 March 2011.
[87] Al-Meezan, *Law No. 19 of 2006 Concerning Protection of Competition and Prevention of Monopolistic Practices*. Viewed at: https://almeezan.qa/LawPage.aspx?id=2528&language=en.
[88] MOCI, *Protect Competition and Prevent Monopolistic Practices' Committee – Frequently Asked Questions.* Viewed at: https://www.moci.gov.qa/en/about-the-ministry/national-committees/protect-competition-and-prevent-monopolistic-practices-committee/frequently-asked-questions/.

or impeding people from practicing their economic or commercial activity in the market; (v) dividing or allocating product markets on the basis of geographical areas, distribution centres, type of customers, seasonal basis, time-periods, or goods; and (vi) knowingly spreading false information about products or their prices.

3.85. The Law allows institutions to have a dominant position, but prohibits them from abusing that position through actions that lead to the imposition of artificial prices, the artificial lack or glut of the product, the limitations on people's freedom to enter or exit markets at any time, the conclusion of a contract conditional on the acceptance of obligations unrelated to the original transaction, the differentiation of competitors, or selling products below their marginal cost or average variable cost.

3.86. The Law also covers the notification of mergers or acquisitions that control or dominate the marketplace. Institutions that plan to acquire assets or shares, or undergo mergers or acquisitions that result in a dominant market position, must notify the competent committee of their plan in writing. Upon receipt of such a notification, the competent committee processes applications within 90 days; if it fails to do so, the application is deemed approved. The authorities indicate that, between 2014 and 2020, the MOCI's Competition Protection Department dealt with seven applications related to economic concentration (e.g. mergers and acquisitions, and owning assets), of which one was rejected.

3.87. The Committee on the Protection of Competition and the Prevention of Monopolistic Practices, under the MOCI, is responsible for enforcing the Law. The Committee comprises representatives from, *inter alia*, the private sector, the MOCI, the Ministry of Energy and Industry, the Ministry of Finance, the Ministry of Justice, the Qatar Central Bank, and the General Authority of Customs. The Committee, facilitated by the Competition Protection Department[89], is in charge of, *inter alia*, receiving complaints regarding violations of the Law, verifying their authenticity, and taking appropriate measures.

3.88. Any person or entity violating the provisions of this Law is fined between QAR 100,000 and QAR 5 million. All profits generated from such activities are confiscated. When a violation is proven, the Committee issues a warning to the person/entity responsible for committing the violation, requiring them to comply with the Law. If the person/entity fails to comply, the Committee refers the case to the Minister of the MOCI, who refers the case to the judiciary. From 2014 to 2020, three cases were referred by the MOCI to the judiciary.

3.89. The Committee is a member of the International Competition Network (ICN). As Qatar is a member of the GCC, the League of Arab States, and the Economic and Social Commission for Western Asia, it participates in regional meetings and seminars on competition, including those organized under the Arab Competition Guidance Law and by the Commercial Laws Committee to study and draft competition legislation in GCC member States.

3.3.4.2 Price controls

3.90. The legal framework for price regulation includes Law No. 12 of 1972 regarding Mandatory Pricing and Fixing Profits. The authorities indicate that this Law is expected to be replaced by new legislation in the very near future. The bill states that prices are determined according to market mechanisms, except in emergencies, crises, and disasters such as wars and pandemics. Other relevant ministerial decisions include:

a. MOCI Decision No. 9 of 2020 to nominate a chairman, vice chairman, and members of a committee in charge of setting the maximum prices and profit ratios for certain goods and services;

b. Minister of Business and Trade Decision No. 8 of 2013 regarding the principles and controls for increasing the prices of certain goods and services; and

[89] MOCI, *Protect Competition and Prevent Monopolistic Practices' Committee.* Viewed at: https://www.moci.gov.qa/en/about-the-ministry/national-committees/protect-competition-and-prevent-monopolistic-practices-committee/.

c. Minister of Business and Trade Decision No. 169 of 2011 to form a committee to set the maximum prices and profit ratios.

3.91. In accordance with the relevant ministerial decisions, a Committee was established in 2011 and is affiliated with the Minister of the MOCI. Currently, its members include representatives from the MOCI, the Ministry of Municipality and Environment, the Ministry of Finance, and the QCCI. The authorities state that this committee is in charge of determining the essential goods and services for which the maximum price and the profit ratios are to be set, and then setting them (Table 3.9).

Table 3.9 Commodities and services subject to price controls

Goods		Services
Food commodities	**Non-food commodities**	• Restaurants, cafeterias, and cafés • Automobile agencies or dealers • Electrical and electronic agencies or dealers • Women's beauty centres and salons • Men's salons • Men's and women's sewing stores • Car wash services • Laundries • Parking lots • Tyres and their services • Prices of services and goods in cinemas • Fees for e-marketing services and products delivery
Milk and dairy products: • Powdered milk • Baby milk • Evaporated milk Red meat and meat products: • Live sheep • Slaughtered sheep (local and imported) White meat and their products (poultry): • Live poultry • Refrigerated poultry • Frozen poultry Vegetables and fruits Fish and seafood Cooking oils Ghee (vegetable and animal) Rice Sugar Tea Coffee and its products Table eggs Canned and frozen foods Flour	• Transportation vehicles, and their spare parts • Baby supplies • Personal supplies • Building materials • Men's and women's clothing and fabrics • Stationery • Air conditioners	

Source: Information provided by the authorities.

3.92. Prices charged by enterprises engaging in natural monopoly sectors are not regulated by the Committee.[90]

3.3.5 State trading, state-owned enterprises, and privatization

3.3.5.1 State trading

3.93. In 2017, Qatar notified the WTO that it did not maintain any state-trading enterprises that meet the definition in paragraph 1 of the Understanding on the Interpretation of Article XVII of GATT 1994.[91]

3.94. However, the State grants exclusive rights to some enterprises to import or export certain products. For example:

a. Qatar Chemical and Petrochemical Marketing and Distribution Company (Muntajat), a 100% state-owned company established in 2012, has exclusive rights to purchase,

[90] Natural monopoly sectors include: (i) the transportation of oil and oil products by trunk pipelines; (ii) the purchase and transmission of natural gas by (trunk or distribution) pipelines, or the operation of gas distribution plants and associated gas distribution pipelines; (iii) the production, transmission, or distribution of electrical or thermal energy; (iv) transport terminal, airport, and air navigation services; (v) postal and electronic communication services, and local fixed-line network communications; (vi) water and sewerage services; and (vii) domestic route air transportation.

[91] WTO document G/STR/N/16/QAT, 13 February 2017.

market, distribute, and sell certain chemical and petrochemical products to global markets.[92]

b. Qatar Fuel, a 100% state-owned company formed in 2002, has exclusive rights to market, sell, transport, and distribute gas and petrochemicals within Qatar for a period of 15 years.[93]

c. Qatar Distribution Company, a state-owned company (apparently 100% owned by the State, and the authorities indicate that it is a subsidiary of Qatar Airways), has exclusive rights to import and distribute alcohol and pork products.

d. Qatar Petroleum for the Sale of Petroleum Products Company (QPSPP), 100% state-owned, holds exclusive rights to sell certain petroleum products on behalf of the producing entities to customers outside Qatar (Section 4.1).

3.3.5.2 State-owned enterprises (SOEs) and privatization

3.95. SOEs still play a major role in the economy, and dominate sectors such as oil and gas, telecommunications, postal services, civil aviation and transportation, minerals, manufacturing, and public utilities, including water and electricity distribution (Table 3.10).

Table 3.10 Certain SOEs, 2020

Enterprise	Sector	State ownership
Al Jazeera	Broadcasting/media	100%
Diar Real Estate Development	Real estate	100%
Hassad Food	Foodstuffs	100%
Mowasalat	Taxis and buses	100%
Ooredoo	Telecommunications	70.5%
Qatar Airways	Commercial air services	100%
Qatar Aluminium	Aluminium	100%
Qatar Central Deposit of Paper Money	Currency	100%
Qatar Chemical and Petrochemical Marketing and Distribution Co. (Muntajat)	Chemicals/petrochemicals	100%
Qatar Distribution Company	Alcohol and pork products	100%
Qatar Fertilizer Company	Fertilizer	100%
Qatar Fuel	Fuel and petroleum products	100%
Qatar General Electricity & Water Corporation (Kahramaa)	Water and electricity	90%
Qatar Hospitality	Hospitality services	100%
Qatar Melamine Company	Melamine production	100%
Qatar Metallurgy	Metallurgy	100%
Qatar National Broadband Network Company	Broadband services	100%
Qatar Petroleum	Oil and gas	100%
Qatar Petrol Global Marketing Company	Petroleum products	100%
Qatar Ports Management Company	Port services	100%
Qatar Postal Services Company	Postal services	100%
Qatar Primary Material Co.	Primary materials	100%
Qatar Satellite Company	Satellites	100%
Qatar Solar Technologies	Solar energy	100%
Qatar Steel Company	Steel	100%
Wadi Al Asil Trading Company	Trading activities	100%

Source: WTO, *Trade Policy Review of Qatar*, WT/TPR/S/296/Rev.1, 18 June 2014; and information provided by the authorities.

3.96. According to the authorities, SOEs are defined as those enterprises owned or controlled by the State, either by being the ultimate beneficiary owner of the majority voting shares or through other means. It is not clear to the Secretariat if the SOEs are generally making profits or losses, and if they have losses, whether they can obtain support from the Government.

[92] Decree Law No. 11 of 2012; and Muntajat, *Product Range.* Viewed at: http://muntajat.qa/index.php?page=company-profile.
[93] It is not clear to the Secretariat if these exclusive rights have been terminated or extended.

3.97. Qatar's NDS-2 mentioned that the Government was developing Qatar's privatization roadmap between 2018 and 2019, to increase the private sector's contribution to GDP.[94] Details of the roadmap and the implementing results were not available to the Secretariat. In 2020, the Public-Private Partnership Law (PPP Law) No. 12 of 2020 entered into force, partly to deepen Qatar's economic diversification and to increase the private sector's participation in major infrastructure projects (Section 2.4.2).

3.3.6 Government procurement

3.98. Qatar is neither a party nor an observer to the plurilateral Agreement on Government Procurement under the WTO.

3.99. The government procurement regime changed significantly during the review period. In 2015, Qatar issued its new public procurement law, Law No. 24 of 2015 on Regulation of Tenders and Auctions, which took effect on 13 June 2016 and superseded Law No. 26 of 2005. The new Law was amended in 2018, and it made major changes in the following areas:

a. abolished the Central Tenders Committee (CTC) and decentralized the tendering process;

b. established committees for dispute resolution, to streamline disputes over tenders;

c. permitted the use of two-stage tenders; and

d. exempted SMEs from being required to provide performance bonds and payment guarantees.

3.100. Under the previous procurement legislation, the CTC was responsible for processing public-sector tenders above QAR 5 million. The new Law disbanded the CTC, and allows each government entity to create its own tender committee, whose members must include representatives from the Ministry of Finance and the Diwan Audit Bureau. The Government Procurement Department, within the Ministry of Finance, was established to oversee government tenders.[95] The new Department also set up a website to consolidate all tenders and provide relevant information to interested bodies.[96]

3.101. With a view to resolving procurement disputes in an effective manner, the new Law allows the Ministry of Finance to set up committees for dispute resolution, with each committee presided over by a judge. Unless otherwise stated in the contract, disputes arising from government contracts are subject to settlement by Qatari courts. The previous procurement legislation contains no such provisions, and there was no quick way to resolve disputes arising from the application of the law.

3.102. Article 2 of the Law introduced the following tendering methods: two-stage tender, limited tender practice, competition, and direct contract. The two-stage approach involves a procuring entity seeking tenders from contractors/suppliers based on an initial scope of work[97]; according to the authorities, this allows closer collaboration with the contractor or supplier. Other changes include expanding the list of reasons for conducting direct agreement in public procurement, and removing the ceiling in amending procurement contracts.

[94] Planning and Statistics Authority, *Qatar Second National Development Strategy, 2018-2022*. Viewed at: https://www.psa.gov.qa/en/knowledge/Documents/NDS2Final.pdf.

[95] The CTC was the sole procurement agency in the past with operational, execution, and regulatory authority over any purchase above QAR 5 million, whereas the Government Procurement Department has partial oversight, in that it participates in each agency's procurement committees along with other members, e.g. the state audit bureau and agency personnel.

[96] Hukoomi, *Search Tenders on Government Procurement Portal*. Viewed at: https://portal.www.gov.qa/wps/portal/services/inviduallandingpages/other%20services/searchfortendersonthegovernmentprocurementregulatorydepartmentportal/!ut/p/a1/jY_NDoIwEIRfRR_AdAUx9YhEEQVN_InYi2lwBYy2ZKkk-vRW49WfPe1mv8nMMMFSJpRsylyaUit5ft6ivx8seNDlHMJFPHIhWvnRcJ6Mu7B2LbCzAHwYH37pp38YOJQESc5EJU3RKdVRs1SbAqlVIzVlhjVLa5SUFUdNBtUBqdbKArlukNQFlalIZ1fC50qYX8_SaLodsJJkXm-rs2W3TLzS9GHg-AnvbZbxkEM0m3jePHRcCL038KXuShKrLuk9nsCp57fbD8LYLaY!/dl5/d5/L0lHSkovd0RNQU5rQUVnQSEhLzRKU0UvZW4!/?changeLanguage=en.

[97] Once the procuring entity receives initial tenders, it selects a preferred bidder that begins performing certain pre-commencement services. The bidder then works out the full tender.

3.103. The new Law does not cover procurement conducted by SOEs. The authorities state that in 2019 public procurement expenditure accounted for 6.1% of GDP, and about 5.5% of government procurement was provided by foreign suppliers.

3.104. Bid and performance bonds are required in the form of unconditional guarantees with a local bank. The standard bid bond is 5%, and the performance bond is 10% of the contract value. These rates can be higher for certain projects. Under the new Law, SMEs may seek an exemption (either full or partial) from submitting performance bonds if they provide financial assurances from the QDB.

3.105. Foreign architectural, contracting, and engineering firms are not required to have a local presence for the bid process. However, by the time a contract is signed, participating foreign firms must have satisfied the local establishment requirements. Bids are in Arabic unless the tender document specifically indicates that English is required.

3.106. Under the new Law, preferences may be given to domestically produced products upon the recommendation of the Minister of Finance and the approval by the Council of Ministers. Domestically produced products are granted a 10% price preference over their foreign counterparts.

3.3.7 Intellectual property rights (IPRs)

3.3.7.1 Overview

3.107. During the review period, Qatar adopted various reforms in its intellectual property (IP) system, aimed at promoting the development of a knowledge economy. Domestically, since the restructuring of the Ministry of Economy and Commerce, which was later reorganized into the MOCI, the Intellectual Property Rights Protection Department (IPRPD) has been responsible for IP matters. Its main functions include: (i) educating and supporting IPR holders; (ii) settling IP disputes; (iii) combatting IP infringement; and (iv) protecting IPRs, including patents, integrated circuit designs, trademarks, trade names, industrial designs, geographical indications (GIs), and copyright and neighbouring rights.

3.108. Qatar also made legislative changes to laws on IPR protection. In 2020, Law No. 10 on the Protection of Industrial Designs and Models (the Design Law) came into force (see below). Other main legislation on IPRs protection includes:

a. Law No. 7 of 2014 on Approval of the Trademarks Law of the Gulf Cooperation Council States;

b. Law No. 17 of 2011 on Border Measures for the Protection of Intellectual Property Rights;

c. Decree Law No. 30 of 2006 (Patent Law);

d. Law No. 5 of 2005 on Protection of Trade Secrets;

e. Law No. 6 of 2005 on Protection of Layout Designs of Integrated Circuits;

f. Law No. 7 of 2002 on the Protection of Copyright and Related Rights; and

g. Law No. 9 of 2002 on Trademarks, Trade Names, Geographical Indications and Industrial Designs.[98]

3.109. Internationally, Qatar is a member of the Patent Cooperation Treaty, the WIPO Copyright Treaty, the WIPO Performance and Phonograms Treaty, the Berne Convention for the Protection of Literary and Artistic Works, the Paris Convention for the Protection of Industrial Property, the Nairobi Treaty on the Protection of the Olympic Symbol, the Convention Establishing the World Intellectual Property Organization, and the WTO TRIPS Agreement. In April 2016, Qatar deposited its instrument of acceptance of the 2005 protocol amending the TRIPS Agreement.

[98] WIPO, IP Portal, *Qatar.* Viewed at: https://wipolex.wipo.int/en/legislation/profile/QA.

3.110. During the review period, Qatar joined several international agreements and treaties:

a. the Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Producers, by Amiri Decree No. 21 of 2015;

b. the Rome Convention on the Protection of Performers, Producers of Phonograms and Broadcasting Organizations, on 23 September 2017;

c. the Marrakesh Treaty to Facilitate Accessibility of Works for Visually Impaired and Persons with Disabilities in Facilitated Format, on 24 October 2018; and

d. the Beijing Treaty on Audiovisual Works, effective 28 April 2020.

3.111. In addition, Qatar launched its online trademark registration service in 2017[99], and revised its fee collection structure for copyright and related rights registration. Fees for various IPR registration, certification, and publication are the same for foreigners and Qataris (Table 3.11).

Table 3.11 Fees for IPR registration and certification

(QAR)

IPRs	Students	Individuals	Educational and research institutions	Companies and commercial establishments
Copyrights and neighbouring rights				
Request	Exemption	100	200	300
Certificate	50	100	400	500
Patents				
Request	Exemption	1,000	2,000	2,000
Request for technical examination	100	2,500	5,000	5,000
Publication request for grant of a patent	50	200	400	400
Request to issue a patent certificate	100	1,000	2,000	2,000
Trademarks	**Trademark**	**Group of marks**		**Collective mark**
Request	1,000	1,500		3,000
Publicity of a mark if accepted	325	325		325
Registration of the mark	2,000	3,000		5,000
Request to renew the mark during the last year of the protection period	2,000	4,000		5,000
Request to renew the mark within the next six months of the protection period	5,000	6,000		8,000

Source: Information provided by the authorities.

3.3.7.2 Economic policy context

3.112. In 2019, Qatar ranked 65th out of 129 economies in the Global Innovation Index, compared with 50th out of 141 economies in 2015.[100] Its strengths lie in, *inter alia,* university and industry research collaboration, ICT services imports, computer software spending, and high- and medium-high-tech manufacturing. Its weaknesses are reflected in the low number of patents and trademark applications filed by Qatari residents. For example, according to WIPO online information and data from the authorities, over the review period, of around 600 patent applications (Table 3.12), 10% were made by residents, and the rest by non-residents.[101]

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[99] Marcaria.com, *Qatar Trademark Registration*. Viewed at: https://www.marcaria.com/ws/en/register/trademarks/trademark-registration-qatar?gclid=EAIaIQobChMIzOm-sdKp6wIVA-R3Ch26BgriEAAYASAAEgLiefD_BwE.

[100] WIPO, Global Innovation Index (GII), *Economy Profiles & Data Tables*, 2019. Viewed at: https://www.wipo.int/edocs/pubdocs/en/wipo_pub_gii_2019-appendix2.pdf; and *Country/Economy Profiles*, 2015. Viewed at: https://www.wipo.int/edocs/pubdocs/en/wipo_pub_gii_2015-appendix1.pdf.

[101] WIPO, *Statistical Country Profiles, Qatar*. Viewed at: https://www.wipo.int/ipstats/en/statistics/country_profile/profile.jsp?code=QA.

Table 3.12 IP rights applied and registered, 2015-19

	2015	2016	2017	2018	2019
Patent applications	560	564	593	581	699
Patents granted	0	14	1	5	33
Trademark applications	8,188	8,200	5,677	8,653	8,372
Trademarks registered	10,950	9,810	8,426	9,217	7,561
Copyright and related rights certificates	201	163	61	316	213

Note: Qatar is a member of the Patent Office of the Cooperation Council for the Arab States of the Gulf (GCC Patent Office). Patent filings by Qatari residents at the GCC Patent Office are considered both resident and foreign filings via regional office.

Source: Data provided by the authorities.

3.113. The authorities stated that Qatar's national IP laws do not have any provisions explicitly regulating parallel imports or exhaustion of rights regarding patents or trademarks. It is not clear to the Secretariat if parallel importation is allowed in practice. With regards to compulsory licensing, a grievance committee was set up in 2018 under Minister of Economy and Commerce Decree No. 154 of 2018; since then, no request has been submitted to this committee to obtain a compulsory licence.

3.3.7.3 Industrial property rights

3.114. According to Qatar's Patent Law, patents are for any inventions that are new, involve an inventive step, and are capable of industrial application. They must not contradict the provisions of Shariah law, or violate public order, ethics, or national security. Patentability does not include scientific theories, computer programmes, plant and animal research, or diagnostic or surgical methods. Patents are protected for 20 years from the filing date.

3.115. Under Law No. 9 of 2002 on Trademarks, Trade Indications, Trade Names, Geographical Indications and Industrial Designs, trademarks are protected for 10 years from the date of filing, renewable for 10-year periods thereafter. Foreigners have the same rights as Qatari nationals, provided that they are nationals of, or residents in, states that grant reciprocal treatment to Qatar. On 11 November 2017, Qatar launched its online trademark registration service as the first step of the gradual implementation of the online IP system.[102]

3.116. In accordance with this Law, trade names and GIs are protected, even if they are not registered. Persons residing in a place particularly renowned for the production of certain goods may prevent those trading in similar goods from another place, or from placing their mark on them, to prevent confusion. Natural or legal persons concerned may apply for the registration of a GI to protect the origin of a particular commodity. Acceptance of the registration will not result in any exclusive right to the applicant, as any person engaging in related activities in that geographical origin may use the GI.

3.117. Previously, industrial designs were protected under the same law, which provided that they had the same protection as trademarks. However, the law was annulled and replaced in 2020 by Law No. 10 on the Protection of Industrial Designs and Models (the Design Law). Under the Design Law, designs or models with the following characteristics cannot be registered:

a. those serving the technical and functional features of a product;

b. those comprising religious symbols and logos, or seals, emblems, symbols or flags relating to any country or international organization or contrary to public order; or

c. those identical or similar to a registered or famous trademark.

3.118. Protection for designs is for five years starting from the date of submission of the application, renewable for two further five-year periods.

[102] Marcaria.com, *Qatar Trademark Registration*. Viewed at: https://www.marcaria.com/ws/en/register/trademarks/trademark-registration-qatar?gclid=EAIaIQobChMIzOm-sdKp6wIVA-R3Ch26BgriEAAYASAAEgLiefD_BwE.

3.3.7.4 Copyright and related rights

3.119. Law No. 7 of 2002 on the Protection of Copyright and Related Rights (the Copyright Law) gives protection for the lifetime of the author plus 50 years. Protection is conferred on authors of original literary and artistic works, regardless of the value, quality, purpose, or mode of expression of these works.

3.120. However, the implementing regulations of the Copyright Law have not been issued, resulting in the delayed implementation of the Law. Against this backdrop, the Minister of Economy and Commerce issued Decision No. 410 of 2014, with a view to encouraging copyright owners to register their rights. Pursuant to this Decision, applicants may obtain a copyright certificate once they pay a copyright filing fee. According to the authorities, this may empower copyright owners to legally enforce their rights against third-party infringement attempts, and commercialize their copyright in the Qatari market. Infringers face statutory penalties of fines up to QAR 100,000 (USD 27,500) and/or imprisonment for up to one year.

3.121. The Minister of Economy and Commerce issued Decision No. 344 in 2017 to amend service fees for the protection and deposit of copyright and related rights. The new fee structure, in force since 10 January 2018, added filing fees of QAR 300 for companies and individual entities, QAR 200 for educational and research institutions, and QAR 100 for individuals, and it exempted students from paying such fees (Table 3.11).

3.3.7.5 Enforcement

3.122. IPR protection at the border is the responsibility of the General Authority of Customs. In accordance with Law No. 17 of 2011 on Border Measures for the Protection of Intellectual Property Rights, the GAC is in charge of seizing products that violate the rights of IP owners, or that represent an infringement of a well-known trademark. The GAC may take *ex officio* action on IPR-infringing products, or take action after receiving a complaint from the right owner.

3.123. According to information provided by the IPRPD, since 2014, there have been 200 complaints related to IPR infringements, and 32 seizures for copyright infringements and 18 for trademarks, among others. From 2014 to 2020, the IPRPD issued 34 warnings, and transmitted 125 lawsuits to courts. The General Administration of Criminal Investigation for the Jurisdiction, in the Department of Economic and Electronic Crime Prevention, under the Ministry of Interior, is in charge of conducting investigations. Investigation reports are then transmitted to the Public Prosecutor, who refers the complainant to trial. The authorities state that in 2019, 436 inspection campaigns were organized (429 on trademarks and 7 on copyrights), and irregularities were found in 190 trademarks and 7 copyrights.

4 TRADE POLICIES BY SECTOR

4.1 Mining and Energy

4.1. Qatar left the Organization of the Petroleum Exporting Countries (OPEC) on 1 January 2019, having joined the organization in 1961. According to the Minister of Energy and Industry, the decision was based on Qatar's determination to concentrate on the continued development of its natural gas resources. Qatar accounted for less than 2% of OPEC members' production of crude oil at the time of its departure.

4.2. The wholly state-owned Qatar Petroleum (QP) is the Government's vehicle to develop Qatar's abundant resources of oil and gas sustainably and ensure the continued growth of the national industry. Domestically, QP is engaged in a range of downstream activities through its subsidiaries and joint ventures, including the production of petrochemicals, refined products, liquefied natural gas (LNG), gas-to-liquid (GTL) products, helium, fertilizer, steel, and aluminium. QP also undertakes the marketing of various petroleum products, having been appointed marketing agent for Qatar Petroleum for the Sale of Petroleum Products Company Ltd. (QPSPP) in 2016.

4.3. In addition to its domestic activities, QP has built a portfolio of international oil and gas assets and is currently involved in exploration and production activities in Argentina, Brazil, Mexico, Mozambique, and South Africa. It also owns stakes in foreign LNG terminals, refineries, petrochemical plants, and companies providing services to the oil and gas industry.[1]

4.4. QPSPP, which is wholly state-owned, holds exclusive rights to sell certain petroleum products on behalf of the producing entities to customers outside Qatar. The regulated products include condensates, naphtha, liquefied petroleum gases (LPG) (i.e. propane and butane), refined petroleum products (e.g. petrol, gasoil, and jet fuel), and GTL products such as GTL naphtha and GTL jet fuel. Crude petroleum was added to the list of designated regulated products in 2017, with effect from 1 January 2018.[2]

4.1.1 Natural gas

4.5. Qatar holds the world's third largest reserves of natural gas (after the Russian Federation and Iran). This is due to the discovery offshore, in 1971, of the North Field, which stretches over an area exceeding 6,000 square kilometres and is estimated to contain more than 900 trillion cubic feet of recoverable natural gas (about 10% of the world's known reserves). Commercial exploitation of the North Field began in 1991.

4.6. Qatargas, a daughter company of QP that includes joint ventures between QP and foreign partners, is the world's largest LNG-producing company.[3] The corporate structure of Qatargas is detailed in Table 4.1. In 2018, the North Field Bravo complex produced gas amounting to 1.6 billion standard cubic feet per day (bscfd) from 26 wells, while output from the RasGas Alpha complex reached 1.2 bscfd from 15 wells. Qatargas also operates Al Khaleej Gas (AKG), whose AKG-1 and AKG-2 phases jointly produce about 2 bscfd. This gas is sold locally and used as feedstock for the Oryx GTL plant, power plants, and petrochemical plants.

4.7. The daily production from the North Field Alpha complex, which is operated by QP, averaged 786 million standard cubic feet of gas and 29,000 barrels of condensate in 2018. Gas is transported by pipeline to the Mesaieed NGL complex, where it is refrigerated. Liquefied propane and butane are subsequently shipped on specialized carriers to clients around the world. A separate pipeline delivers condensate from the North Field to the QP refinery in Mesaieed Industrial City.

[1] An overview of Qatar Petroleum's investment portfolio as at December 2017 is available at: https://qp.com.qa/en/QPActivities/Pages/QPActivities.aspx.

[2] Ministerial Directive of the Minister of Energy and Industry of 8 October 2017. The regulated products are presented at: https://www.qp.com.qa/en/marketing/Pages/RegulatedProducts.aspx.

[3] Qatargas was established in 1984 and made its first sales in 1992. The RasGas ventures have been fully integrated into the Qatargas portfolio since 4 January 2018.

Table 4.1 Corporate structure of Qatargas

Entity	Activity	Production capacity	Year established	Shareholders
Qatar Liquefied Gas Company Limited (Qatargas 1)	LNG and related products	9.9 mtpa	1984	QP 65%, ExxonMobil 10%, Total 10%, Mitsui 7.5%, Marubeni 7.5%
Qatar Liquefied Gas Company Limited 2 (Qatargas 2)	LNG and related products	7.8 mtpa	2004	Train 4: QP 70%, ExxonMobil 30%; Train 5: QP 65%, ExxonMobil 18.3%, Total 16.7%
Qatar Liquefied Gas Company Limited 3 (Qatargas 3)	LNG and related products	7.8 mtpa	2005	QP 68.5%, ConocoPhillips 30%, Mitsui 1.5%
Qatar Liquefied Gas Company Limited 4 (Qatargas 4)	LNG and related products	7.8 mtpa	2007	QP 70%, Royal Dutch Shell 30%
Laffan Refinery Company Limited (LR1)	Refined products (production, sale marketing)		2006	QP 51%, ExxonMobil 10%, Total 10%, Cosmo 10%, Idemitsu 10%, Mitsui 4.5%, Marubeni 4.5%
Laffan Refinery Company Limited 2 (LR2)	Refined products (production, sale marketing)		2014	QP 84%, Total 10%, Cosmo 2%, Idemitsu 2%, Mitsui 1%, Marubeni 1%
Ras Laffan Liquefied Natural Gas Company Limited (RL)	LNG and related products	6.6 mtpa	1993	QP 63%, ExxonMobil 25%, Koras 5%, Itochu 4%, LNG Japan Corp. 3%
Ras Laffan Liquefied Natural Gas Company Limited II (RLII)	LNG and related products	14.1 mtpa	2001	QP 67%, ExxonMobil 31%, OPIC 2%
Ras Laffan Liquefied Natural Gas Company Limited 3 (RL3)	LNG and related products	15.6 mtpa	2005	QP 70%, ExxonMobil 30%
Al Khaleej Gas (AKG)	Sales gas and related products	2 bscfd	2000	AKG-1: ExxonMobil 100%; AKG-2: ExxonMobil 80%, QP 20%
Qatargas Operating Company Limited	Operates all LNG, gas and refining entities under Qatargas	n.a.	2005	QP 70%, ExxonMobil Qatargas (II) Limited 18.97%, Total E&P Golfe Limited 2.792%, ConocoPhillips Qatar Ltd. 2.29%, Shell Gas BV 2.29%, other shareholders (and unassigned) 3.658%
Barzan Gas Company Ltd	Sales gas and related products	1.4 bscfd	2011	QP 93%, ExxonMobil 7%

n.a. Not applicable.

Note: Mtpa = million tonnes per annum. For Qatargas 2, 3, and 4, 7.8 mtpa is the original design capacity per mega train, but these trains are currently capable of producing 8.0 mtpa. The original design capacity for RLII is 14.1 mtpa, but it is capable of producing 14.4 mtpa.

Source: Qatargas, *Corporate Structure*. Viewed at: https://www.qatargas.com/english/aboutus/corporate-structure.

4.8. A substantial amount of North Field gas is also pipelined to a processing and compression plant at Ras Laffan, where other components (condensate, ethane, LPG, and sulphur) are stripped out. The resulting lean gas is delivered to the United Arab Emirates via a subsea pipeline (the Dolphin project). The pipeline is operating at full capacity, i.e. 2 bscfd.

4.9. Qatar initiated a moratorium on the further development of the North Field in 2005 and subsequently extended the moratorium. However, in September 2018, QP announced plans to expand the production of LNG by 60%. The North Field Expansion Project involves the construction of six new LNG trains producing 6.4 bscfd. As a result, Qatar's capacity to produce LNG will increase from 77 million tonnes per year to 126 million tonnes by 2025, when the project is completed. The expansion will reinforce Qatar's position as the world's leading producer of LNG.

4.1.2 Crude petroleum

4.10. Qatar has been an oil exporter since the end of 1949, when the first shipment was made from the onshore Dukhan field, which was discovered in 1939. Major deposits of oil (and gas) were subsequently discovered offshore in the 1960s. At present, the Al-Shaheen offshore field is Qatar's largest, with a potential to produce up to 300,000 barrels per day (b/d) of crude oil. In 2018, the production of crude oil from Qatar's oil fields averaged nearly 612,000 b/d, of which more than 70% came from the Al-Shaheen (262,620 b/d) and Dukhan (174,300 b/d) fields. Crude oil from some of the smaller offshore fields is transported by pipeline to a terminal on Halul Island, where the oil is blended, processed, and exported. Mesaieed is the main export terminal for land crude oil (and other products).

4.11. Some foreign companies are engaged in exploration and production activities in Qatar's oil sector. Their participation takes the form of joint ventures or time-limited concession agreements or production sharing agreements with QP (Table 4.2).

Table 4.2 Rights and licence holders in the crude oil sector

Name of field	Licence holder/ operator	Licence type	Duration (years)	Starting date	Notes/comments
A-Structure	Qatar Petroleum Development Co., Ltd. (Japan)	Production sharing agreement	25	23/12/1997	Owned by Cosmo Oil Co., Ltd (75%) and Sojitz Corporation (25%)
Al-Karkara	Qatar Petroleum Development Co., Ltd. (Japan)	Production sharing agreement	25	23/12/1997	Owned by Cosmo Oil Co., Ltd (75%) and Sojitz Corporation (25%)
Al-Khalij	Total E&P Qatar	Concession agreement	25	01/02/2014	An affiliate/ subsidiary of Total S.A.
Al-Shaheen	North Oil Company	Concession agreement	25	14/07/2017	Owned by QP Oil and Gas Limited (70%) and Total E&P Golfe Limited (30%)
El-Bunduq	Bunduq Company Limited	Concession agreement	20	20/03/2018	Owned by United Petroleum Development Co., Ltd.
Idd-El Shargi North Dome	Qatar Petroleum	Production sharing agreement	25	06/10/1995	
Idd-El Shargi South Dome	Occidental Petroleum of Qatar Ltd.	Production sharing agreement	25	27/12/1997	An affiliate/ subsidiary of Occidental Petroleum Corporation

Note: QP took over the operatorship of the Idd-El Shargi North Dome block from Occidental Petroleum of Qatar Ltd. on 7 October 2019. QP is the sole right holder/current operator of the Al-Rayyan, Bul-Hanine, Dukhan, Maydan Mahzam, and Najwat Najem fields.

Source: QP, *Cadaster of Rights and License Holders*. Viewed at: https://qp.com.qa/en/QPActivities/Pages/CadasterOfRightsAndLicenseHolders.aspx.

4.2 Services

4.12. The services sector accounted for 42.0% of GDP in 2019[4], similar to the 2015 level (42.2%) (Table 1.2). According to the authorities, this sector employed 43.9% of the total workforce in 2019. Qatar has a deficit in trade in services; during the review period, the export value was around half of the import value (Chart 4.1). In terms of export value, the main services subsectors are transport

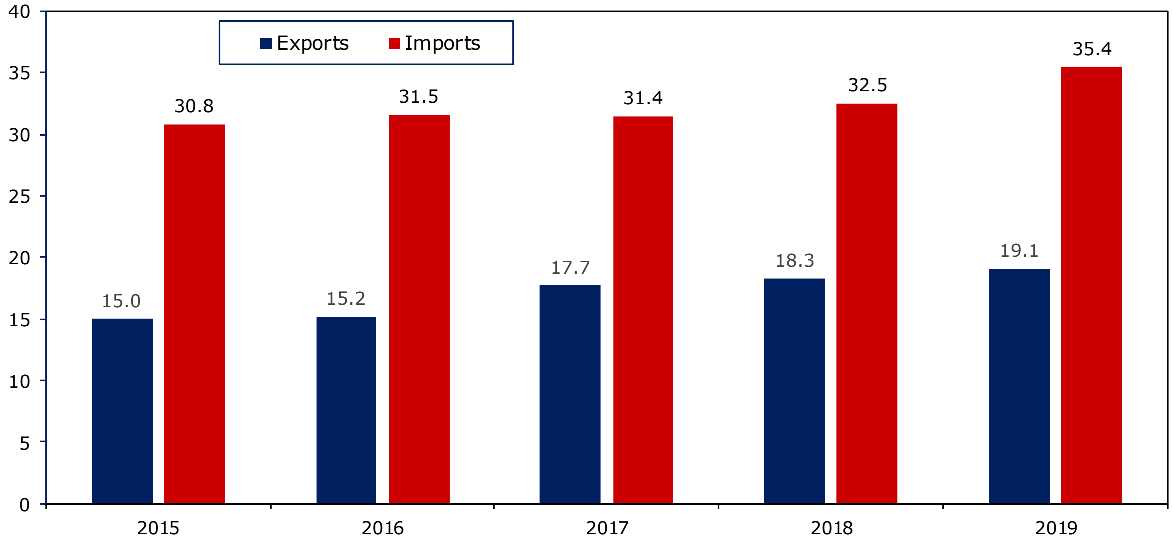
[4] This share excludes electricity, gas, water, and construction services.

(in particular, passenger transport) and travel (Section 1.3.1). In terms of import value, the main services subsectors are travel, transport, and insurance and pension services.

4.13. Qatar made sector-specific GATS commitments in six services categories: business, communication, construction and related engineering, environmental, financial, and tourism and travel-related.[5] Qatar does not maintain MFN exemptions under Article II of the GATS. It made no commitment regarding the movement of natural persons, except for entry and temporary stay of managers, specialists, and skilled technicians. The presence of foreign natural persons as self-employers is not allowed.

Chart 4.1 Total services exports and imports, 2015-19

(USD billion)



Source: WTO Secretariat calculations, based on the WTO Data Portal. Viewed at: https://data.wto.org.

4.14. The Qatar National Vision 2030, which is aimed at sustaining economic prosperity, outlines the long-term economic goals of the country. To achieve these goals, the Second National Development Strategy (NDS-2) 2018-2022 identified national priorities based on detailed sectoral strategies. In particular, the authorities state that the Smart Qatar Program (TASMU) focuses on five priority sectors (transport, logistics, environment, healthcare, and sports), and aims to drive economic diversification through a national digital transformation. Efforts made during the review period include the development of e-commerce (Section 2.4.4) and the accompanying e-payment system (Section 4.2.1), and courier services (Section 4.2.2.2).

4.15. The State continues to play an important role in the services sectors. State-owned companies, such as Ooredoo, Qatar Airways, Qatar Ports Management Company, and Qatar Postal Services Company, dominate a number of services subsectors. With the amendment to the foreign investment legislation, private and foreign participation might increase in the near future (Section 2.4.1).

4.2.1 Financial services

4.16. The financial services sector remains sound, supported by strong profitability and capital.[6] The sector is regulated by three institutions: the Qatar Central Bank (QCB), the Qatar Financial Centre Regulatory Authority (QFCRA), and the Qatar Financial Market Authority (QFMA). They regulate different banking and non-banking financial institutions:

[5] WTO document S/DCS/W/QAT, 24 January 2003.

[6] IMF (2019), *Qatar: Article IV Consultation–Press Release; Staff Report*, IMF Country Report No. 19/146. Viewed at: https://www.imf.org/en/Publications/CR/Issues/2019/06/02/Qatar-2019-Article-IV-Consultation-Press-Release-Staff-Report-46956.

a. The QCB regulates banks and non-bank financial institutions, including insurance firms, finance companies, investment companies, and exchange houses.

b. The QFCRA regulates Qatar Financial Centre (QFC) institutions. The QFC aims to attract international banking companies, insurance businesses, and related financial services to Qatar. It operates under free trade zone provisions, and offers certain incentives to businesses that establish in the QFC. Qatar also allows these companies to offer retail services to the domestic market for insurance services.[7]

c. The QFMA regulates the Qatar Stock Exchange (QSE), which is Qatar's capital market (Table 4.3).

Table 4.3 Financial system, 2015-19

(QAR million)

	2015	2016	2017	2018	2019
Financial system assets	1,165,789	1,322,340	1,430,911	1,492,488	1,625,623
Banks	1,120,739	1,271,766	1,373,886	1,428,977	1,561,472
Qatar Development Bank (QDB)	8,010	9,030	10,246	11,021	11,918
Non-bank financial and credit institutions (NBFCIs)	45,050	50,734	57,025	63,511	64,151
Insurance firms	37,274	44,511	50,613	56,981	57,300
Other					
Finance companies	3,830	3,958	3,968	4,049	3,995
Investment companies	650	645	668	622	586
Exchange houses	1,296	1,460	1,776	1,858	2,270

Source: QCB, *Financial Stability Review 2019*; and information provided by the authorities.

4.17. Main legislation regulating the financial services sector includes:

a. Qatar Central Bank and Regulation of Financial Institutions Law (No. 13 of 2012);

b. Qatar Financial Centre Law (No. 7 of 2005);

c. Qatar Financial Markets Authority Law (No. 8 of 2012);

d. Commercial Companies Law (No. 11 of 2015);

e. Anti-Money Laundering and Combatting Terrorism Financing Law (No. 20 of 2019);

f. Law Regulating the Investment of Non-Qatari Capital in Economic Activities (Law No. 1 of 2019); and

g. Regulation of Auditing Accounts (Law No. 8 of 2020).

4.18. Within the framework of the Qatar National Vision 2030 and the NDS-2, all three regulators continue their implementation of the Second Strategic Plan for the Financial Sector 2017-22, aimed at promoting growth and achieving the financial sector's stability.

4.2.1.1 Banking

4.19. The banking sector comprises six Qatari traditional banks (i.e. non-Islamic commercial banks), seven foreign bank branches, four Islamic banks, and one representative office. In terms of total assets, Qatari banks account for 98% (comprising traditional banks (71%), and Islamic banks

[7] These benefits include: (i) an operating environment based on English Common Law, with its own legal, regulatory, tax, and business environment; (ii) independent employment standards; (iii) up to 100% foreign ownership; (iv) 100% repatriation of profits with no withholding tax; and (v) one entry point for licensing, commercial registration, immigration, and related services.

(27%))[8], and foreign banks (2%) (Table 4.4). The three largest banks (the Qatar National Bank, the Qatar Islamic Bank, and the Commercial Bank) account for 69% of the total banking sector assets. In 2019, the average assets of the Islamic bank group went up by 9.4%, mainly reflecting the acquisition of a conventional bank (International Bank of Qatar) by an Islamic bank (Barwa Bank). Also in 2019, assets of traditional banks increased by 4.7%, while those of foreign banks contracted by 6.9%.[9]

Table 4.4 Registered banks, December 2019

	Total assets (QAR million)	Ownership	Branches or subsidiaries	
			In Qatar	Outside Qatar
Traditional banks	1,110,788			
Qatar National Bank	764,141	Listed	71	10
Commercial Bank	133,546	Listed	29	6
Doha Bank	103,755	Listed	39	3
Al Khaliji Bank	52,950	Listed	4	5
Al Ahli Bank	44,477	Listed	15	1
Qatar Development Bank	11,917	100% state	4	3
Foreign banks	34,933			
HSBC Bank Middle East	14,942	100% foreign	4	n.a.
Arab Bank	6,601	100% foreign	4	n.a.
Standard Chartered Bank	4,904	100% foreign	1	n.a.
Mashreq Bank	3,683	100% foreign	4	n.a.
Banque Paribas	3,120	100% foreign	1	n.a.
United Bank Limited	1,014	100% foreign	2	n.a.
Bank Saderat Iran	667	100% foreign	2	n.a.
Islamic national banks				
Qatar Islamic Bank	169,259	Listed	32	5
Masraf Al Rayan	103,339	Listed	17	5
Barwa Bank	83,824	Private	10	8
Qatar International Islamic Bank	59,325	Listed	19	0
Representative offices				
Banque Centrale Populaire		100% foreign	n.a.	n.a.

n.a. Not applicable.

Source: Information provided by the authorities.

4.20. The banking sector is regulated by the QCB, in accordance with the Qatar Central Bank and the Regulation of Financial Institutions Law (No. 13 of 2012). Pursuant to Law No. 1 of 2019, foreign investors are prohibited from investing in banks and insurance companies, unless otherwise permitted by a decision of the Council of Ministers (Section 2.4.1). However, in practice, all seven foreign banks operate in Qatar through branches, and they were established under Law No. 13 of 2012 with their licences issued by the QCB.

4.21. For a foreign bank branch to operate in Qatar, its paid-up capital must be no less than QAR 1 billion. All banks operating in Qatar face the same prudential requirements; for foreign bank branches, the authorities indicate that additional requirements may apply to the parent company.

4.22. In 2017 and 2018, the banking sector demonstrated its resilience to difficulties caused by the disruption of economic relations with some neighbouring countries, and continued its growth in 2019. Banks have high capitalization, with their capital adequacy ratio reaching 18% in 2019, much higher

[8] Islamic banking entails a financial system that is consistent with Shariah (Islamic Law). Under Shariah, the collection and payment of interest are prohibited, as are trading in financial risk (perceived as a form of gambling) and investment in businesses considered as *haram* (forbidden), such as those involving alcohol and pork. Islamic banking allows gains on capital, and financial instruments take the form of contracts between the providers and users of funds to manage risk. WTO, *Trade Policy Review of Malaysia*, WT/TPR/S/366/Rev.1, 25 May 2018.

[9] QCB, *Financial Stability Review 2019*. Viewed at: http://www.qcb.gov.qa/English/Publications/ReportsAndStatements/Documents/QCB%20Financial%20Stability%20Report%202019f.pdf.

than the 12.5% prudential requirement (Tables 4.5 and 4.6). Non-performing loans (NPLs) to capital ratio, which measures the extent of stress on capital from credit risk, reached its highest point in 2018 (3.0%), but lowered to 2.2% in 2019. The NPL ratio (non-performing loans to total loans) also declined from its 2018 level of 1.88% to 1.8% in 2019. In accordance with the QCB's Financial Stability Review, this reflected improvements in the timely and proper recognition of problem loans, with the introduction of IFR-9 standards. Banks are also comfortably liquid, with a liquid asset to total asset ratio of 30.2% in 2019. The liquidity available to contain the withdrawal risk from short-term liability also improved.

Table 4.5 Banking sector financial soundness indicators, 2015-19

(%)

	2015	2016	2017	2018	2019
Capital adequacy					
Capital adequacy ratio	14.99	15.76	16.23	17.60	18.04
Regulatory Tier I capital to risk-weighted assets	14.73	15.57	16.11	16.83	17.21
Common equity Tier I capital to risk-weighted assets	13.62	12.48	13.12	12.66	13.14
Capital to assets	11.27	10.69	10.70	10.11	9.88
Asset quality					
Non-performing loans (NPLs) to capital	1.87	1.67	1.65	3.0	2.2
NPLs to loans	1.55	1.33	1.57	1.88	1.8
NPL provisions to NPLs	79.83	79.88	83.23	75.77	81.94
Earnings and profitability					
Return on average assets (ROAA)	1.96	1.67	1.54	1.60	1.64
Return on equity (ROE)	16.15	14.49	13.87	15.30	15.76
Interest margin to gross income	74.61	75.13	78.12	76.97	77.01
Non-interest expenses to gross income	28.00	28.78	26.76	25.88	24.44
Liquidity					
Liquid assets to total assets	28.49	29.57	28.18	29.11	30.2
Liquid assets to short-term liabilities	47.11	54.69	54.23	62.65	69.73

Source: QCB, *Financial Stability Review 2017*. Viewed at: http://www.qcb.gov.qa/Arabic/Publications/ReportsAndStatements/Documents/Finan.%20Stability%202017%20for%20web.pdf; QCB, *Financial Stability Review 2019*. Viewed at: http://www.qcb.gov.qa/English/Publications/ReportsAndStatements/Documents/QCB%20Financial%20Stability%20Report%202019f.pdf; and IMF (2019), *Qatar: Article IV Consultation–Press Release; Staff Report*, IMF Country Report No. 19/146. Viewed at: https://www.imf.org/en/Publications/CR/Issues/2019/06/02/Qatar-2019-Article-IV-Consultation-Press-Release-Staff-Report-46956.

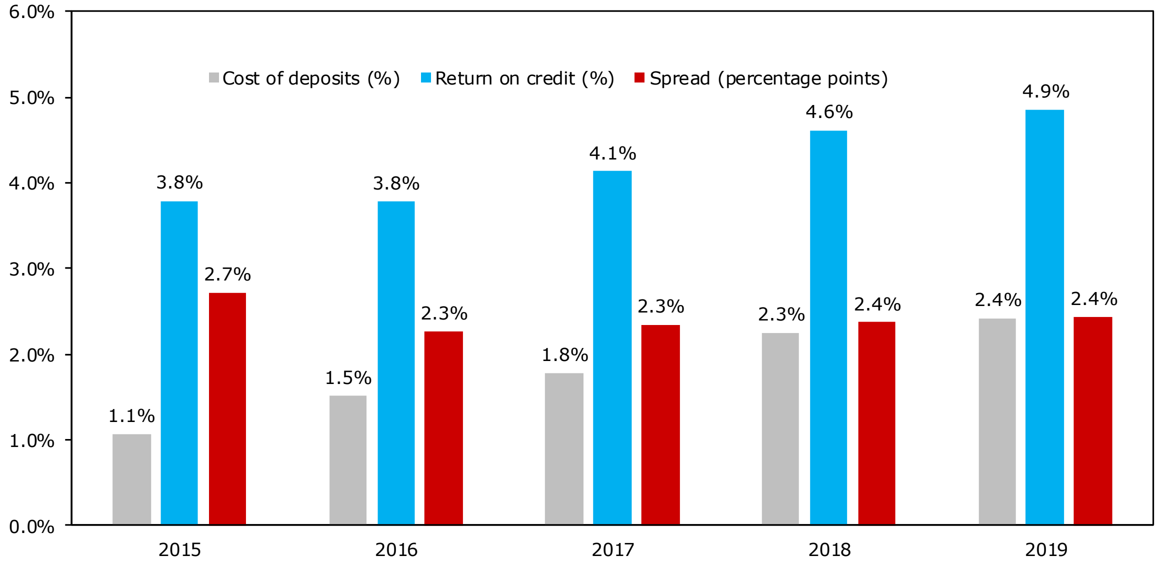
Table 4.6 Selected prudential requirements

Prudential requirements	Max./min. ratio requirement
Common equity ratio (CET1) (Common equity Tier I capital to risk-weighted assets)	Min. 8.5%
Tier 1 capital ratio (Regulatory Tier I capital to risk-weighted assets)	Min 10.5%
Capital adequacy ratio (CAR)	Min 12.5%
Total credit/total deposits (i.e. loan-to-deposit ratio)	Max. 100%
Foreign currency assets to foreign currency liabilities	Min. 100%
Overdrafts to credit facilities	Max. 30%
Banks fixed assets to capital and reserves	Max. 20%
Liquidity coverage ratio	Min. 100%
Leverage ratio	Min. 3%

Source: Information provided by the authorities.

4.23. Banks maintained their profitability, with the return on average assets (ROAA) ratio reaching 1.6% in 2019, and the return on equity (ROE) ratio reaching 15.8% (they became 1.04% and 13.1%, respectively, in September 2020). These returns come mainly from interest income, which accounts for 86% of banks' total income.[10] The interest margin to gross income generally increased, while the non-interest expense to gross income generally declined. During the review period, the interest rate spread (i.e. the spread between average lending and deposit rates) fell from 2015 to 2016, and then rose again slightly from 2016 to 2019 (Chart 4.2). This change in spread contributed to an increase in interest income and profitability of banks.

Chart 4.2 Interest rate spread, 2015-19

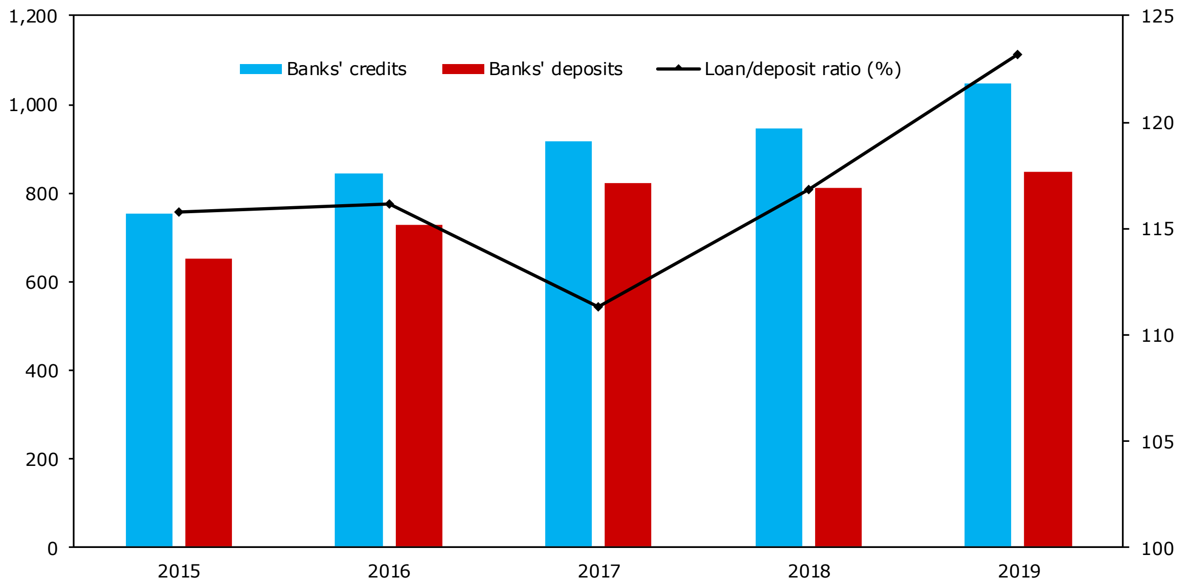


Source: WTO Secretariat calculations, based on data from QCB, *Financial Stability Reviews*, 2017 and 2019.

4.24. Nonetheless, strong credit growth outpaced deposit growth, resulting in an increased loan-to-deposit ratio (122% in 2019), higher than the QCB's guidance of 100% (Chart 4.3).

Chart 4.3 Bank credits and deposits, and loan-to-deposit ratios, 2015-19

(QAR billion)



Source: WTO Secretariat calculations, based on information provided by the authorities.

[10] QCB, *Financial Stability Review 2019*. Viewed at: http://www.qcb.gov.qa/English/Publications/ReportsAndStatements/Documents/QCB%20Financial%20Stability%20Report%202019f.pdf. Interest income is used in a broader sense to include Islamic banks' returns.

4.25. The COVID-19 pandemic is having a profound influence on the world economy, including Qatar's financial services sector. Qatar is also suffering from a fall in oil prices. The spread of the pandemic tends to keep oil prices low, as demand for oil declines globally. Against this backdrop, the QCB adopted a series of measures to mitigate the impact of the pandemic. For example, it announced the allocation of a repo window of QAR 50 billion at a zero-interest rate for banks.[11] Thus banks may postpone the repayment of loan instalments due, and interest or returns on those loans to the affected sectors[12], for six months for customers including SMEs and individuals (Section 1.2).

4.26. In addition, the QDB implemented a "national guarantee programme" of QAR 3 billion, aimed at diminishing the impact associated with the pandemic on affected sectors, by providing loans to cover salary and rental payments for three months.[13]

4.27. During the review period, the QCB upgraded Qatar's payment and settlement systems, with a view to moving towards a secure cashless society. In particular, the QCB initiated its e-payment gateway (Q-PAY), to help reduce the cost of transactions for business, and to facilitate payments at e-commerce portals (Section 2.4.4). It also focuses on building a payment infrastructure that allows banks and financial technology (FinTech) companies to create innovative payment systems, such as the Qatar Mobile Payment System. This System facilitates interoperable mobile-based e-wallets and QR-code-based low-cost payment options. Other efforts made to promote e-payment include the extension of the real-time gross settlement system (RTGS) from 1 July 2019 (e.g. the timing of the RTGS was extended to facilitate better liquidity management), and disincentivizing the use of cheques.[14]

4.2.1.2 Insurance

4.28. In accordance with Article 95 of the Qatar Central Bank Law, money and property in Qatar cannot be insured outside the country. Thus, insurance providers should be local companies or foreign companies that have established a branch in Qatar. Article 103 of the Law also stipulates that insurance policies and models must be approved by the QCB before they are sold on the market. Foreign insurers may provide services through a branch, and domestic firms are to be established through a joint-stock company (Table 4.7). Representative offices of foreign insurers are allowed, but they are prohibited from carrying out any business or commercial activities in Qatar. In 2019, the insurance sector comprised 14 firms: 10 domestic and 4 foreign branches. Of the 14, 9 are conventional firms and 5 are *takaful* (Islamic insurance) firms. In addition, there were also 32 insurance brokers and 4 insurance representatives licensed by the QCB.

Table 4.7 Insurance and reinsurance companies, as at December 2019

Company	Nationality	Ownership	Public/private
National insurance companies			
Al Koot Insurance and Reinsurance Company	Qatari	Subsidiary of Gulf International Services	Private joint-stock company
Doha Insurance Group	Qatari		Public joint-stock company
Qatar Insurance Company (QIC)	Qatari		Public joint-stock company
Qatar General Insurance and Reinsurance Company	Qatari		Public joint-stock company
QLM Life and Medical Insurance Company	Qatari	Subsidiary of the QIC	Limited liability company
National *takaful*			
Al Khaleej Insurance Company	Qatari		Public joint-stock company

[11] Repo (repurchased obligation) is collateralised (with government securities as the collateral) lending by the QCB to banks, the transaction of which will be reversed at maturity. In contrast to the normal repo at 1% interest rate, this repo window was at zero-interest rate.

[12] According to the authorities, the affected sectors include hospitality, tourism, retail, commercial complexes, and logistics services.

[13] QCB, *Financial Stability Review 2019*. Viewed at: http://www.qcb.gov.qa/English/Publications/ReportsAndStatements/Documents/QCB%20Financial%20Stability%20Report%202019f.pdf.

[14] QCB, *Financial Stability Review 2019*. Viewed at: http://www.qcb.gov.qa/English/Publications/ReportsAndStatements/Documents/QCB%20Financial%20Stability%20Report%202019f.pdf.

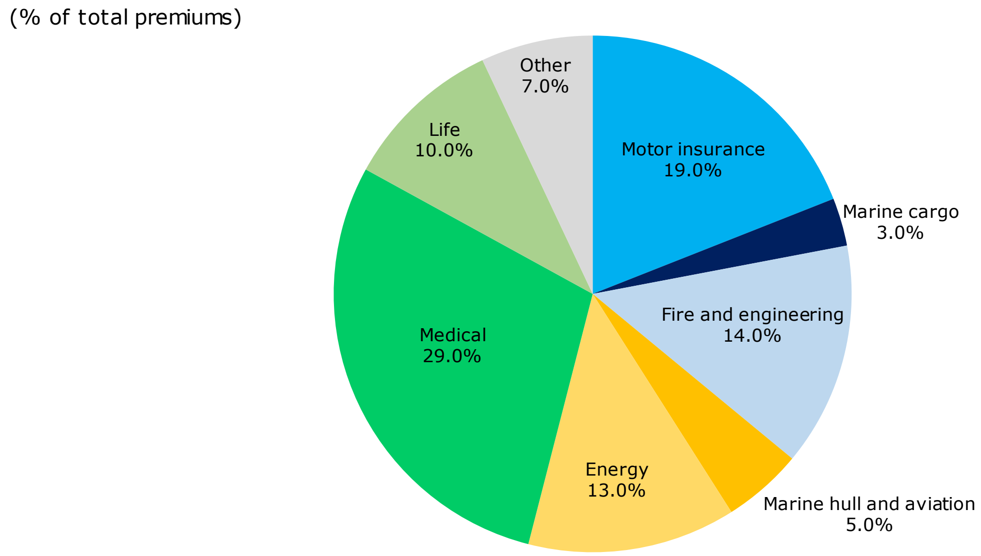
Company	Nationality	Ownership	Public/private
Damaan Islamic Insurance Company (Beema)	Qatari		Private joint-stock company
Doha Takaful Company	Qatari	100% owned by the Doha Insurance Group	Limited liability company
General Takaful Company	Qatari	Subsidiary of the Qatar General Insurance and Reinsurance Company	Private joint-stock company
Qatar Islamic Insurance Company	Qatari		Public joint-stock company
Foreign insurance branches			
American Life Insurance Company	United States	100% foreign	Branch of public joint-stock company
Arabia Insurance Company Ltd.	Arab	100% foreign	Branch of private joint-stock company
Libano-Swiss Insurance Company	Arab	100% foreign	Branch of private joint-stock company
Misr Insurance Company	Arab	100% foreign	Branch of private joint-stock company

Source: Information provided by the authorities.

4.29. To support the development of the insurance sector, the QCB set up the Insurance Supervision Department in 2016, and issued Decision No. 1 of 2016 on governance principles of insurance companies, and Decision No. 7 of 2019 on instructions for licensing, organization, and supervision of auxiliary insurance service providers. According to Decision No. 7 of 2019, the minimum capital requirement for local insurers is QAR 100 million, while that for a foreign insurer is QAR 35 million. The authorities indicate that banks are allowed to acquire up to 5% of shares in insurance companies.

4.30. In the non-life insurance subsector, medical and motor insurance were the largest market segments in terms of premiums in 2019 (Chart 4.4), followed by fire and engineering, and energy.

Chart 4.4 Insurance market by type (domestic gross written premiums), 2019



Source: Information provided by the authorities.

4.31. Both gross written and net written insurance premiums continued to grow during the review period, contributing to increased income (Table 4.8). However, net profit declined due to underwriting losses and lower investment income. Thus, ROE decreased from 16% in 2015 to 3% in

2019. The solvency ratio, which measures the extent to which assets cover commitments for future payments, remained well above the regulatory requirement.[15] Liquidity remained comfortable too.

Table 4.8 Selected insurance indicators, 2015-19

	2015	2016	2017	2018	2019
Gross written premium (QAR million)	11,278	12,610	14,440	15,516	16,494
Net written premium (QAR million)	8,708	10,027	11,099	12,277	12,907
Total income (QAR million)	13,621	14,349	15,262	17,210	17,844
Net profit (QAR million)	2,451	1,692	1,020	1,244	510
Return on equity (ROE) (%)	16.4	9.2	5.3	6	3
Investment income to total income ratio (%)	16.5	10.7	10.9	11.72	7.13
Leverage ratio (%)	49.2	54.4	55.4	68.06	62.27
Average solvency ratio – solo basis (%)	..	228	271	247.7	244.9
Average solvency ratio – consolidated basis (%)	..	237	270.9	231.4	223
Liquidity ratio (%)	126.6	132.5	130.9	122	116

.. Not available.

Source: QCB, *Financial Stability Review* (various issues).

4.2.1.3 Capital markets

4.32. In accordance with Law No. 33 of 2005, amended by Amiri Decree Law No. 14 of 2007 and Law No. 10 of 2009, the QFMA was established to supervise and regulate the capital market. Law No. 8 of 2012 regarding the QFMA, amended by Decree Law No. 22 of 2018, confirms the QFMA's independent supervisory and regulatory role. In line with the Qatar National Vision 2030 and the NDS-2, the QFMA set out its second strategic plan for 2017-22, aimed at further developing the capital market. The authorities state that initiatives taken during the review period include: (i) marketing strategies to attract investors from the Belt and Road initiatives countries; (ii) promotional activities and partnerships with other finance-related institutions; and (iii) marketing efforts to attract investment from FinTech, asset management, capital markets, and Islamic finance.

4.33. The QSE is licensed by the QFMA as a regulated financial market dealing in securities in the following financial markets: main market, venture market (for SMEs), exchange-traded fund (ETF) market, *sukuk*[16] and bond market (government bonds and treasury bills), and real-estate funds market. The authorities highlighted that the move to allow real estate investment trusts to operate from the QFC was another significant step in the development of Qatar's capital markets. The Qatar Central Securities Depository, licensed by the QFMA, is responsible for providing depositary services, securities custody, transfer of ownership, registration, and securities-clearing operations.

4.34. By the end of 2019, 47 companies were listed on the QSE, including 13 in banking and financial services, 10 in consumer goods and services, 10 in industry, 5 in insurance, 4 in real estate, 2 in telecoms, and 3 in transport (Table 4.9). Market capitalization was at QAR 583 billion in 2019, equivalent to 87.4% of GDP (Table 4.9). The general index, market capitalization, and trading value all fell in 2017, reflecting diplomatic difficulties at that time, before they went up again in 2019.

Table 4.9 Capital markets overview, 2015-19

	2015	2016	2017	2018	2019
Number of listed companies	43	44	45	46	47
General index (point)	10,429.36	10,436.76	8,523.38	10,299.01	10,425.51
Market capitalization (QAR billion)	553.18	563.47	472.02	588.72	582.74
Trading value (QAR billion)	93.72	68.99	66.25	68.50	67.70
2019 performance	**No. of listed companies**	**Market capitalization (QAR billion)**		**Traded value**	
Banking and financial services	13		311.85		28.20
Consumer goods and services	10		36.80		8.53
Industrial	10		132.18		15.5

[15] The authorities state that Qatar's solvency ratio requirement is that an insurer's eligible capital shall not be less than 150% of its minimum capital requirement.

[16] A *sukuk* is a Shariah-compliant bond-like instruments used in Islamic finance.

	2015	2016	2017	2018	2019
Insurance	5		14.59		2.17
Real estate	4		36.30		7.01
Telecommunications	2		27.58		3.25
Transportation	3		23.44		3.04
Total	**47**		**582.74**		**67.7**

Source: QCB, *Quarterly Statistical Bulletin, December 2020*. Viewed at: http://www.qcb.gov.qa/English/Publications/Statistics/Pages/Statisticalbulletins.aspx; and QSE, *Annual Report 2019*, viewed at: https://www.qe.com.qa/documents/20181/e43fb342-dc02-e7c6-4db8-006e268abef1.

4.35. ETFs began trading on the QSE in 2018. Currently, two ETFs are listed on the QSE: the QE Index ETF, and the Al Rayan Qatar ETF. Their traded value reached QAR 61.12 million in 2019, falling significantly from the 2018 level of QAR 362.37 million.

4.2.2 Communications

4.2.2.1 Telecommunications

4.2.2.1.1 Overview

4.36. In Qatar, the fixed-line network covers almost the entire country, and the fibre-optic network covers 99% of households. Almost 100% (99.7%) of the population uses the Internet. The mobile penetration (subscriptions per 100 inhabitants) rate stabilized at around 140%, and mobile broadband penetration reached 129% in 2019. All of these indicators are signs of a maturing market[17] (Table 4.10).

Table 4.10 Selected telecommunications indicators, 2015–19

	2015	2016	2017	2018	2019
Telecom sector revenue (QAR million)	10,157	10,151	10,105	10,171	9,741
Ooredoo	7,897	8,006	7,791	7,742	7,301
Vodafone Qatar	2,174	2,057	1,998	2,101	2,125
Other licensed operators	86	88	316	328	315
Fixed-telephone telephone penetration (%)	17.92	17.60	16.94	16.25	17
Mobile-cellular telephone penetration (%)	145.79	137.61	146.38	141.86	143
Mobile broadband penetration (%)	110.42	135.46	123.25	125.94	129
Fixed (wired)-broadband penetration) (%)	9.27	9.56	9.42	9.63	10
Percentage of households with a computer (%)	88.33	88.06	87.58	87.58	87.43
Percentage of the population using the Internet (%)	92.88	95.12	97.39	99.65	99.65

Source: ITU, ICTEye, *ICT Data Portal*. Viewed at: https://www.itu.int/net4/ITU-D/icteye/#/query; Communications Regulatory Authority, *Telecommunications Market – Qatar, No. 2/2020*; and information provided by the authorities.

4.37. Major players in the telecommunications market include Ooredoo[18] and Vodafone Qatar. Both companies have fixed and mobile telecommunications licences. By the end of 2019, Ooredoo accounted for 90% of the fixed-telephone market and 72% of the mobile phone market, while Vodafone took the remainder in each category.[19] Both offer 4G LTE Advanced (4G+) mobile Internet services, and Ooredoo announced in May 2018 that it was the first operator in the world to launch a live 5G network on the 3.5 GHz spectrum band. Vodafone is also demonstrating significant progress towards 5G by deploying networks on the 3.5 GHz frequency, primarily around Doha. Mobile Internet data use dominates the mobile telecoms market.

4.38. Ooredoo is 70.5% owned by the State (Section 3.3.5). While Ooredoo owns the copper duct network already in place and is using it to install fibre networks, Vodafone continues to work with the Qatar National Broadband Network (QNBN), which is 100% owned by the State, to bring its own fibre services to the market. The QNBN was granted a 25-year licence in 2012 to drive nationwide

[17] Communications Regulatory Authority, *Annual Report 2018*. Viewed at: https://www.cra.gov.qa/Market-Insights/Annual-Reports.

[18] Previously Qtel, the former national telecom service provider.

[19] Data here relate to the retail market.

fibre-optic broadband infrastructure roll-out, by offering passive fixed services on a wholesale basis.[20] It provides fibre-optic broadband throughout Qatar.

4.39. Vodafone Qatar's licence, originally granted for 20 years, was extended for an additional 40 years until 2068. In March 2018, the Qatar Foundation acquired 23% of Vodafone Europe's stake in Vodafone Qatar, and owns 50% of the company. The authorities stated that the Government owns 12% of the company, so that the total state ownership of Vodafone Qatar is 62%.

4.40. In addition to these two major players, Harris Salam, QSAT Communications, and RigNet offer very small aperture terminal (VSAT) (a satellite communications system) services, and Es'hailSat offers public satellite services.

4.2.2.1.2 Regulatory framework

4.41. The telecommunication services sector is regulated under the Telecommunications Law (No. 34 of 2006), which stipulates issues related to telecom licences, terms of interconnection, and competition in the telecom sector, among others. It was amended in 2017 (Law No. 17 of 2017), mainly to strengthen the executive powers of the Communications Regulatory Authority (CRA). The CRA regulates the telecommunications and information technology sector, and access to digital media.

4.42. In accordance with the amendments, Decree Law No. 36 of 2004 Establishing the Supreme Council for Information and Communications Technology (ICT Qatar) was repealed. Responsibilities of the Board of Directors of ICT Qatar were transferred to the Minister of Transport and Communications (MOTC), while those of the General Secretariat of ICT Qatar were transferred to the CRA, which issues the regulations, decisions, and technical orders necessary to implement the Telecommunications Law. The MOTC is responsible for setting ICT policy and strategy to support the Qatar National Vision 2030 of a highly developed ICT sector and a knowledge-based economy.[21]

4.43. In 2020, the Financial Penalties Committee was established in the CRA, in accordance with Cabinet Resolution No. 14 of 2020, and is in charge of imposing financial penalties in cases of violations of the Telecommunications Law.

4.44. In accordance with the Law No. 1 of 2019 Regulating the Investment of Non-Qatari Capital in Economic Activities, foreign investment of up to 100% is allowed in telecommunication services.

4.45. The Telecommunications Law stipulates two types of telecommunications licences: individual licences and class licences. An individual licence is issued by the Minister of Transport and Communications to a particular company for a limited period, and it applies only to that company. A class licence is issued by the CRA and applies to a class of companies of a certain type, authorizing them to provide the specific telecommunications services as long as they adhere to the terms and conditions of the licence. Class licences can be amended or revoked at any time at the sole discretion of the CRA. To date, 10 individual licences and 3 class licences have been issued, and no new licences have been issued since 2013. In 2018, the CRA approved the provision of Internet services on-board aircraft at all altitudes, through an amendment to the class licence for the provision of public telecommunications services on-board aircraft.

4.46. The Telecommunications Law also regulates the distribution of frequency spectrum, which is considered as a limited natural resource owned by the State. The CRA is in charge of organizing and managing its use. According to the CRA's Annual Report, the expansion to the "automated spectrum monitoring system" and the "automated frequency management system" began in 2019. The authorities consider the two systems key to managing and monitoring the use of radio spectrum, especially for sectors such as oil and gas, aviation, maritime, and infrastructure development.

4.47. The authorities indicate that major services providers own telecommunication infrastructure in Qatar. A small portion of civil passive infrastructure (e.g. ducts and buildings) is owned by entities

[20] Passive infrastructure-sharing is the sharing of non-electronic infrastructure at cell sites, such as antennas, masts, cables, ducts, filters, power sources, and shelters. Active infrastructure-sharing is sharing electronic infrastructure.

[21] ITU, *Measuring the Information Society Report*, Vol. 2, 2018. Viewed at: https://www.itu.int/en/ITU-D/Statistics/Documents/publications/misr2018/MISR-2018-Vol-2-E.pdf.

such as developers of residential areas, landlords, the Hamad International Airport, and QP, among others. These entities must grant access to their civil passive infrastructure to service providers, pursuant to a CRA regulation.[22] Interconnection and access conditions are regulated by the CRA, which sets wholesale services charges if the service provider is designated as dominant, or if the service provider is engaged in those services where a wholesale reference offer to the CRA is required.[23] In this regard, Ooredoo is considered as the dominant service provider. According to the Telecommunications Law, the dominant player must respond to any reasonable request for interconnection and access to its telecommunications network, whenever technically feasible, and it must apply the same terms, and provide the same conditions and quality, to all service providers. With a view to ensuring a competitive sector, on 8 May 2018, the CRA issued an order to Ooredoo and Vodafone Qatar, requiring them to revisit their wholesale service charges, which are regulated by the Access and Interconnection Framework. After consultations with service providers, the CRA set wholesale charges for access to network interconnections for 2018-20.

4.48. The CRA is also in charge of regulating retail tariffs for the telecom sector. For fixed-line services, non-dominant service providers, such as Vodafone Qatar and the QNBN, have fewer obligations than the dominant service provider – Ooredoo; according to the CRA, this is to encourage competition. Ooredoo is required to file its proposed tariffs for pre-approval in the form of a tariff filing including a tariff document and a cost justification, demonstrating the absence of anti-competitive conduct, which includes pricing below cost or excessive pricing. The CRA has 10 working days to approve or object to the tariff proposal, or extend the period for review. The CRA's decision must be notified to Ooredoo with reasons for its decision.

4.49. For mobile services, and for fixed-line services provided by Vodafone Qatar and the QNBN (as non-dominant service providers), service providers are required to submit their tariffs for review by the CRA to ensure that tariffs are clear and understandable to customers. In November 2018, the CRA published its most recent retail tariff instruction, aiming to provide all mobile service providers with more flexibility. Thus, when service providers introduce new tariffs and promotion packages targeting specific sectors or customer segments, they do not need to obtain justification from the CRA. For example, teachers or retired customers may be offered cheaper tariffs or promotion packages; the relevant information is published on the respective service providers' websites.

4.50. The CRA developed a competition policy in 2015, stipulating under which circumstances the CRA is to undertake *ex post* investigations in relation to potential anti-competitive behaviours and the main criteria guiding its decisions. It is not clear if the CRA has investigated any anti-competitive behaviours since 2015. In 2013, Qatar approved its first mobile number portability policy and, in 2018, the CRA allowed fixed-number portability, which was an important step in supporting competition by encouraging consumers making choices among service providers.

4.51. Qatar's high level of telecoms maturity and its substantial telecoms infrastructure have enabled it to stay in a good position during the COVID-19 pandemic, which created a surge in Internet usage. In March 2020, the CRA cooperated with Ooredoo and Vodafone Qatar, as well as with Microsoft, to take measures to help people easily and securely work remotely. The Government's priorities included ensuring telecom network continuity and readiness to handle additional traffic without affecting the quality of services, and facilitating the remote operation of SMEs by enabling them to access collaboration tools for free through Microsoft's cloud-computing platform.

4.2.2.2 Postal services

4.52. The Qatar Postal Services Company (Qatar Post or Q-Post), under the MOTC, is the national exclusive postal service provider.[24] Qatar Post is 100% owned by the State (Section 3.3.5). It handles all incoming and outgoing local and international letter and parcel mail services.[25] It is a

[22] CRA, *Passive Civil Infrastructure Access Regulation*. Viewed at: https://cra.gov.qa/document/passive-civil-infrastructure-access-regulation--30-june-2016.

[23] The authorities state that the CRA approved a set of wholesale reference offers, comprising both charges and non-economic conditions. These are the Reference Interconnection Offers for Ooredoo and Vodafone Qatar, the Reference Transmission Offer for Ooredoo, and the Reference Infrastructure Access Offer for ducts of Ooredoo. These offers are published on the CRA's, Ooredoo's, and Vodafone Qatar's websites.

[24] Qatar Post, *History of Qatar Post.* Viewed at: https://qatarpost.qa/history.

[25] Hukoomi, *Parcel Posting Service*. Viewed at: https://portal.www.gov.qa.

member of the Universal Postal Union. The authorities indicate that during the review period, Qatar Post introduced an e-commerce service called "Connected", enabling the purchase and delivery of goods globally. Before the introduction of the Connected service, sometimes consumers in Qatar could not shop online as sellers' websites did not give a delivery option for addresses in Qatar.[26]

4.53. Currently, four international operators provide courier services, although no specific rules apply to these services. To provide courier services, they must register with the MOCI, and obtain approval from the Ministry of Transport and Communications. No local courier is licensed, because the delivery of postal services is reserved for Qatar Post. The authorities indicate that they are preparing a new postal law, according to which the CRA is to be the sectoral regulator.

4.54. Prices for postal services are set by Qatar Post, and prices for courier services are currently not regulated. Once the new Postal Law enters into force, prices for postal and courier services are to be regulated by the CRA. It is not clear to the Secretariat when the new Postal Law is to enter into force.

4.2.3 Transportation

4.2.3.1 Civil aviation

4.55. The main legislation concerning the civil aviation sector is the Civil Aviation Law No. 15 of 2002, which was most recently amended in 2018. The authorities indicate that the amendments were mainly targeted at, *inter alia*, enhancing the capacity of the Civil Aviation Authority to ensure compliance with the International Civil Aviation Organization's (ICAO) requirements. Other relevant legislation includes the Law Organizing Air Travel Agencies (No. 26 of 2006), the Law Organizing Air Cargo Agencies (No. 6 of 2010), the Civil Aviation Security Regulations, 2019, and the Hamad International Airport User Regulations (No. 6 of 2015).

4.56. The Qatar Civil Aviation Authority (QCAA) is in charge of implementing the Civil Aviation Law and regulating aviation transport services. Its main functions include: (i) developing regulations and policies related to civil aviation and meteorological services; (ii) implementing Qatar's civil aviation safety plan; (iii) establishing and strengthening relations with international organizations, and modernizing Qatar's bilateral air transport agreements; and (iv) managing air navigation, aircraft registration, and technical inspection, and issuing licences for air transport service providers.

4.57. The robust development of Qatar's economy and the country's diversification efforts indicate that the civil aviation sector developed quickly during the review period. Compared with the 2015 level, passengers and freight carried by aviation went up by 25% and 50%, respectively, in 2019. Mail transported by civil aviation almost quadrupled, perhaps reflecting the fast growth of online cross-border shopping.

Table 4.11 Selected indicators of air transport, 2015-19

	2015	2016	2017	2018	2019
International scheduled flights					
Aircraft movements	212,252	245,793	222,318	220,629	232,917
Passengers (million)	31.0	37.3	35.3	34.5	38.8
In	15.6	18.7	17.6	17.3	19.4
Out	15.4	18.6	17.6	17.2	19.4
Freight ('000 tonnes)	1,443.5	1,741.6	1,994.5	2,163.5	2,173.4
Mail (tonnes)	11,420.4	16,488.3	26,485.4	34,764.5	42,433.7

Source: QCAA, *Air Transport Data*. Viewed at: https://www.caa.gov.qa/en-us/Open%20Data/Pages/Air-Transport-Data-2019.aspx; and information provided by the authorities.

4.58. As in other parts of the world, the civil aviation sector in Qatar suffered in 2020 due to the COVID-19 pandemic. The authorities state that the volume of air traffic in 2020 was around half of that in 2019, and they expect a return to normal levels in 2024.

4.59. According to the authorities, Qatar maintains 169 air services agreements (ASAs) with its trading partners. More than half (88 of 169) cover up to the 5th freedom of rights: i.e. the right to

[26] Connected, *How Connected Works*. Viewed at: https://connected.qa/en/.

fly between two foreign countries on a flight originating or ending in one's own country.[27] Forty of the 169 cover the 3rd and 4th freedoms, while the other 41 are restricted ASAs.

4.60. The authorities indicate that an equity cap of 49% applies for foreign investment in civil aviation services, and licensing of airlines is stipulated in the Civil Aviation Law No. 15 of 2002 (amended in 2018).

4.61. Qatar has three national carriers: Qatar Airways, Qatar Executives (private fixed-wing jets), and Gulf Helicopters (private jet helicopters). Qatar Airways, the government-owned flag carrier, serves over 160 destinations worldwide. It accounts for 17.8% of international passenger traffic, and 7.2% of air cargo capacity in the world.[28]

4.62. Hamad International Airport (HIA) replaced Doha International Airport as Qatar's only international airport, serving both passengers and freight. The HIA was inaugurated in 2014, with a capacity of receiving 30 million passengers annually. Work is underway to expand the airport to accommodate more than 50 million passengers annually. The HIA is fully owned by the Government, and is managed by MATAR, which is also an SOE 100% owned by the Government. MATAR applies an automated system called Score for slot management.

4.63. The authorities state that there is no foreign participation in airport operation and management in Qatar.

4.64. All ground-handling services are under Qatar Aviation Services, which is an SOE fully owned by the Government.

4.65. Qatar Airways provides aircraft maintenance, repair, and engine overhaul services to all carriers operating in Doha, including foreign carriers. According to the authorities, there is no requirement for national airlines to have their aircraft repaired and maintained in domestic facilities, but they must be maintained by QCAA-approved maintenance organizations.

4.2.3.2 Maritime transport

4.66. In 2019, Qatar had 131 propelled seagoing vessels of 1,000 gross tonnes and above, carrying more than 7 million dead-weight tonnage (DWT). Foreign-flagged vessels play an important role in maritime transport, accounting for 52% of vessels, and carrying about 80% of the total DWT (Table 4.12).

Table 4.12 Number of vessels and dead-weight tonnage, 2015-19

	2015	2016	2017	2018	2019
Number of vessels					
National flag	56	53	..	63	63
Foreign flag	70	77	..	56	68
Total	126	130	117	119	131
Dead-weight tonnage ('000 tonnes)					
National flag	888	769	826	1,841	1,144
Foreign flag	5,472	5,829	5,814	4,977	5,878
Total	6,360	6,598	6,640	6,818	7,021
Foreign flag as percentage of total (%)	86.0	88.3	87.6	73.0	83.7

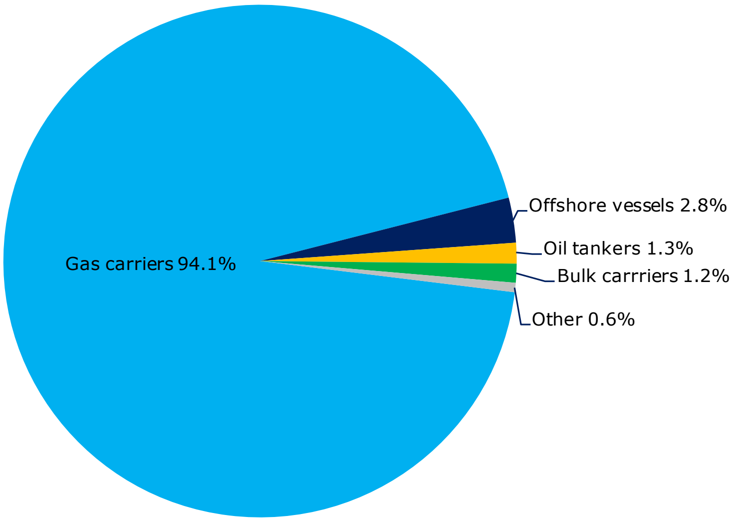
.. Not available.

Source: UNCTAD, *Review of Maritime Transport*, various issues.

4.67. In 2019, the total value of all commercial vessels of 1,000 gross tonnes and above reached USD 7.9 billion. Among these vessels, gas carriers accounted for the largest share, at 94.1% (Chart 4.5). Other vessels include offshore vessels (2.8%), oil tankers (1.3%), bulk carriers (1.2%), and others including container ships (0.5%) and chemical tankers (0.1%).

[27] ICAO, *Freedoms of the Air.* Viewed at: https://www.icao.int/pages/freedomsair.aspx.
[28] QCAA, *Qatar Sky*, Issue 10, June 2020. Viewed at: https://www.caa.gov.qa/en-us/PrintedPublications/Pages/Qatar-sky-10.aspx.

Chart 4.5 Value of commercial vessels, 2019



Source: UNCTAD, *Review of Maritime Transport 2019*. Viewed at: https://unctad.org/en/PublicationsLibrary/rmt2019_en.pdf.

4.68. The main laws governing maritime transport are:

a. Law No. 12 of 2019 on the Maritime Zones;

b. Law No. 8 of 2016 Regulating Maritime Vessels;

c. Law No. 8 of 2017 Regulating Maritime Business in the Water of the State of Qatar;

d. Law No. 12 of 2012 Regulating the Practice of Services of Maritime Shipping Intermediaries; and

e. Law No. 4 of 2004 Regulating the Practice of Navigational Agencies Business.

4.69. The Maritime Transport Sector, under the MOTC, supervises all maritime transportation-related activities.[29] Its responsibilities include the following:

a. Planning and licensing marine transport. It, *inter alia,* enforces legislation and regulations governing maritime transport; develops policies related to maritime transport; conducts studies to plan the construction and development of maritime transport networks in coordination with relevant authorities; determines licensing requirements; issues licences, including to foreign vessels, to operate in Qatari waters; and identifies maritime transport service fees.

b. Managing marine systems. It registers vessels under international marine transport agreements; issues certificates; supervises adherence to domestic and international laws and regulations; inspects both national and foreign vessels; and proposes measures to implement the International Ship and Port Facility Security Code.

c. Maintaining performance quality of maritime transport services. It conducts studies for the development of maritime safety standards, and proposes safety rules and requirements relating to vessels; develops technical performance standards of maritime transport activities; oversees the general performance of licensed maritime agencies and companies; and ensures compliance with general quality standards and examines all types of maritime transport to ensure their safety.

[29] Ministry of Transport and Communications, *Maritime Transport*. Viewed at: https://www.motc.gov.qa/en/maritime-transport/strategy.

4.70. The authorities indicate that the requirements for a vessel to be registered as a national-flag vessel are stipulated in Law No. 18 of 1980 on Ships' Registration and Safety Conditions. According to the authorities, there are no equity requirements for foreign investment, nor nationality requirements for crew members boarding Qatari-flagged vessels.

4.71. Qatar is a member of the International Maritime Organization, and is a signatory to the United Nations Code of Conduct on Liner Conferences Convention.

4.72. Hamad Port is the main commercial seaport. It began operations in December 2016, and is expected to become fully operational by 2022. According to the MOTC, once fully operational, the Port's general cargo terminal will be able to handle 1.7 million tonnes of general goods, 1 million tonnes of food grains, and 500,000 vehicles. It will also have a livestock terminal, a multi-use terminal, an offshore supply base, a coast guard facility, and a port marine unit.

4.73. Qatar also has several other ports: Ras Laffan Port, which is the most extensive LNG-exporting facility in the world, specializing in oil and gas shipment; Doha Port, which became a cruise terminal in December 2016; Al Ruwais Port, which began its first-stage operation in January 2015, and handles main categories of general cargo, livestock, containerized refrigerated cargo, and vehicles; Halul Port, which is a small port exclusive to oil shipments; and Mesaieed Port, which handles oil and gas trade and trade of many downstream industrial products.

4.74. The MOTC oversees developing the port sector, by maintaining infrastructure, construction, and broadening the logistics sector within ports, and preparing for the ports for operations. The Qatar Ports Management Company (MWANI Qatar) is the operator of Doha Port and Al Ruwais Port. MWANI Qatar is a 100% state-owned enterprise established in 2009, and it is responsible for: (i) managing the ports, docks, dry ports, and container terminals; (ii) undertaking guidance work, towing, and moorings; and (iii) operating shipping, discharging, handling, and storage of goods and containers. The Hamad Port is operated by QTerminals, a joint venture established in 2016 between MWANI Qatar (51% shareholding) and Milaha (49%; Milaha is a publicly listed company). The authorities indicate that QTerminals recently started to handle Al Ruwais Port as well.

4.2.4 Tourism

4.75. The tourism sector accounted for 9.1% of total GDP and 11.8% of total employment in 2019.[30] Qatar welcomed 2.1 million visitors in 2019, proving a slight recovery from a sharp decline in tourist arrivals since mid-2017 due to political developments in the region (Chart 4.6).[31] During the review period, Qatar continued to diversify visitor source markets; as a result, non-GCC countries became the major source of visitors to Qatar. Visitors from Asia accounted for 38.1% of total arrivals in 2019 (up from 27.6% in 2014), followed by Europe (31.9% in 2019, up from 15.4% in 2014). Indian tourists made up the largest portion of non-GCC visitor arrivals (385,148), followed by the United Kingdom (133,418), and the United States (127,271) in 2019.[32]

4.76. Qatar was a net importer of travel services, and its trade deficit increased from USD 3.1 billion in 2015 to USD 4.0 billion in 2019, with exports of USD 5.4 billion and imports of USD 9.5 billion.[33] Travel exports accounted for about 28.5% of total exports of services in 2019 (Section 1.2).

4.77. During the review period, the number of hotels increased steadily. There were 130 hotels in 2019, up from 119 hotels in 2015, providing a total of 27,261 room keys in 2019, up from 20,713 in 2015[34] (Table 4.13). Qatar was ranked 51st out of 140 countries in the World Economic Forum's

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[30] World Travel and Tourism Council, *2020 Annual Research: Key Highlights*. Viewed at: https://wttc.org/Research/Economic-Impact.

[31] National Tourism Council, *Annual Tourism Performance Report 2019*. A visitor is a traveller taking a trip to a destination outside their usual environment, for less than a year, for any purpose (business, leisure, or personal) other than to be employed by a resident entity in the country or place visited. A visitor is classified as a tourist if the trip includes an overnight stay, or as a same-day visitor otherwise.

[32] National Tourism Council, *Annual Tourism Performance Reports 2016-2019.*

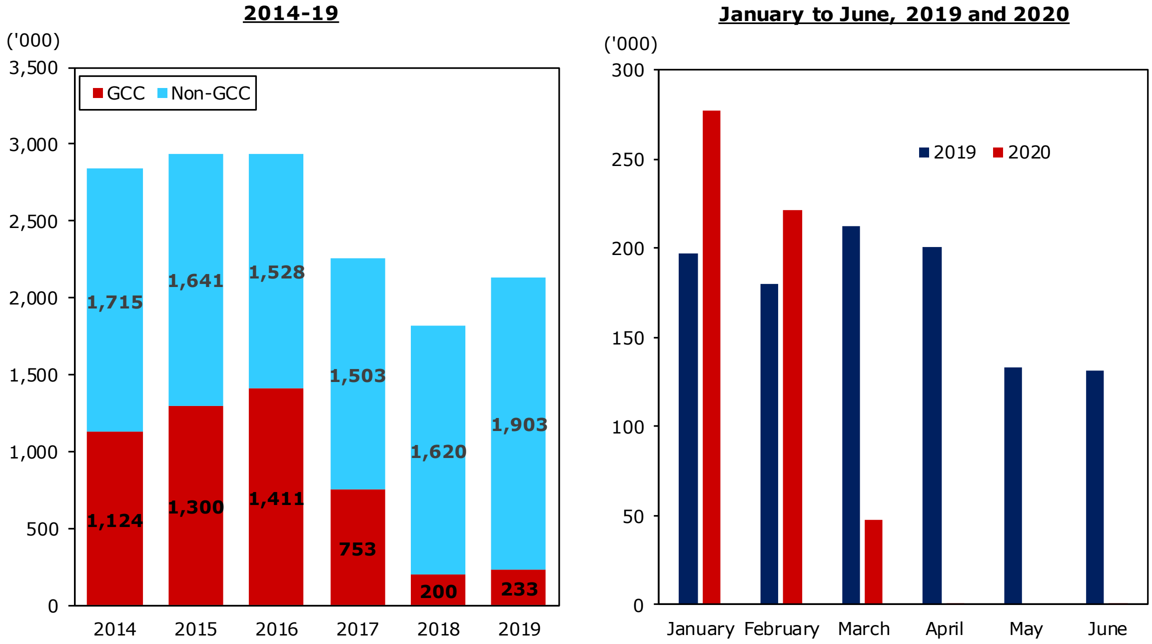
[33] Based on Balance of Payments.

[34] Planning and Statistics Authority (PSA), *Annual Abstract: Media, Culture and Tourism, Chapter VIII*, 2019. Viewed at: https://www.psa.gov.qa/en/statistics/Statistical%20Releases/General/StatisticalAbstract/2019/8_Media_Culture_Tourism_2019_AE.pdf.

2019 Travel & Tourism Competitiveness Report and was the second highest ranked economy in the Middle East.[35]

4.78. However, the tourism industry was severely affected by the outbreak of COVID-19. According to the United Nations World Tourism Organization (UNWTO) and Ministry of Interior statistics, visitor arrivals declined by 48% year on year to 548,000 in the first six months of 2020. The authorities note that Qatar has closed its borders to international visitors since 17 March 2020, and the border remained closed as at November 2020. In the meantime, the Ministry of Public Health and the National Tourism Council established the Qatar Clean initiative to ensure the highest levels of hygiene and safety in tourist establishments. As such, hotels, restaurants, and other tourist attractions were able to open up, on a limited basis, to the domestic market (i.e. Qatari nationals and residents).

Chart 4.6 International tourist arrivals, 2014-20



Source: National Tourism Council, *Annual Tourism Performance Reports 2016-2019*; and UNWTO, International Tourism and COVID-19. Viewed at: https://www.unwto.org/international-tourism-and-covid-19.

Table 4.13 Overview of tourism sector, 2015-19

	2015	2016	2017	2018	2019
Hotels and similar establishments (no.)	119	117	122	124	130
5-star hotels	39	38	41	44	49
4-star hotels	23	25	25	29	31
3-star hotels	28	27	28	24	22
1- and 2-star hotels	8	8	7	6	7
Hotel apartments	21	19	21	21	21
Rooms (no.)	20,713	22,921	25,167	28,917	27,261
Occupation rate % (incl. hotel apartments)	70	62	58	61	66
Travel agencies (inbound and outbound tour operators and agencies, locally owned) (no.)	32	70	162	184	232
Licensed tour guides (no.)[a]	..	..	..	97	285

.. Not available.

a Data are available only from 2018, when the National Tourism Council obtained responsibility for tour guide licensing. The figures represent the number of licences issued each year.

Source: WTO Secretariat calculations, based on National Tourism Council, *Annual Tourism Performance Reports 2016-2019*; PSA, *Annual Abstract: Media, Culture and Tourism, Chapter VIII*, 2019; and information provided by the authorities.

[35] World Economic Forum, *The Travel & Tourism Competitiveness Report 2019*.

4.79. The tourism industry is regulated by the Qatar National Tourism Council (QNTC), which replaced the Qatar Tourism Authority in 2018.[36] The QNTC is the official government body and has its own budget attached to the general budget of the State.[37] The Council's core functions include formulating the tourism industry's planning and policy development, developing and implementing a plan to promote investment opportunities in the tourism industry, coordinating and consolidating the efforts of officials and the various sector stakeholders, and managing regulatory affairs (e.g. licences).[38]

4.80. Qatar has a number of laws on tourism. During the review period, Qatar amended the Tourism Law (Law No. 6 of 2012, amended by Law No. 20 of 2018) and issued new legislation on business events (Law No. 21 of 2018) (Table 4.14). The most prominent changes in the latest tourism law include expanding the organization of new tourism activities, expanding the QNTC's mandate and authority over various aspects of tourism activities regardless of overlap in responsibility with other public and private-sector agencies, focusing on developing tourist areas and providing incentives and benefits for tourism investment, and improving the structure and policies that support tourism development to enhance the visitor experience and the competitiveness of Qatar as a destination. These laws also set up the administrative rules with respect to, *inter alia*, licensing conditions and procedures, licensee's obligations, classification of establishments (e.g. hotels), tourist activities and business events, and penalties in the tourism industry.

4.81. The QNTC ensures that the industry's operations comply with the legal and regulatory framework by issuing licences, which are required to establish or operate hotels or practice any tourism activity (e.g. business events or exhibitions).[39] A licensee's obligations are set out in various laws (Table 4.14). Under the grading and classification system, all hotels, tourism facilities, business events, and exhibitions are evaluated and classified every January, according to the rules and procedures determined by the QNTC. Operators and managers of hotels and tourist establishments may, every January, request for a re-classification of their property. The validity of classification is linked to the duration of the licences, unless the classification is amended. Fees for licences vary depending on category; for example, a licence for establishing a hotel is QAR 500, while one for a business-events organizing office is QAR 25,000.[40]

4.82. As noted in the previous Review (2014)[41], travel agents are regulated by either the QNTC or the QCAA if they issue air tickets. All travel agencies that issue air tickets require prior authorization from the QCAA.[42] Moreover, travel agencies that provide other services (e.g. hotel booking, transfer, car-hire), either separately or in addition to selling air tickets, must be licensed by the QNTC.[43]

[36] Amiri Decree No. 74 of 2018.

[37] *Gulf Times*, "Amir Establish[es] National Tourism Council", 4 November 2018. Viewed at: https://www.gulf-times.com/story/611822/Amir-establish-National-Tourism-Council.

[38] Visit Qatar, *About the Qatar National Tourism Council*. Viewed at: https://www.visitqatar.qa/en/about-qatar-national-tourism-council. Decision No. 75 of 2018 forms the Board of Directors of the QNTC, which is chaired by the Prime Minister. Board members include high-level representation from relevant ministries and stakeholders, namely the QNTC, the Ministry of Culture and Sports, the Ministry of Transport and Communications, the MOCI, the Government Communications Office, Katara Hospitality, the Supreme Committee for Delivery and Legacy, and a representative of Qatar Museums.

[39] An applicant must generally be a company (except for tour guides and individual owners of maritime transportation, such as traditional dhows and Category A boats), and comply with various standards, such as those for professional meetings, insurance, and safety and civil defence.

[40] Government of Qatar, *Services*. Viewed at: https://portal.www.gov.qa/wps/portal/services; and information provided by the authorities. For classified 1- to 5-star hotels, applicable fees for licence renewal range from QAR 20,000 to QAR 100,000.

[41] WTO, *Trade Policy Review of Qatar*, WT/TPR/S/296/Rev.1, 18 June 2014.

[42] Article 2 of Law No. 26 of 2006. As per Article 3 of Law No. 26 of 2006, the eligibility requirements to operate a travel agency are to be a Qatari or GCC national, not have been sentenced by a court, have sufficient experience to run a travel agency, present a design by an authorized engineering firm, and pay a warranty of QAR 200,000.

[43] WTO, *Trade Policy Review of Qatar*, WT/TPR/S/296/Rev.1, 18 June 2014.

Table 4.14 Main legal framework

Law/regulation	Main content
Tourism Law Law No. 20 of 2018	Regulates the tourism facilities and activities, and replaces Law No. 6 of 2012. • Decision for licence application submitted to the QNTC within one week of the submission date. The period of ruling on licence application was shortened, compared with 30 days under the previous law. • A licence is issued for five years for hotel and tourist establishments and tourism activities (e.g. festivals, tourist events), and renewable. The duration of licence changed from three years to five years. • The law enumerates obligations of the licensee, such as: (i) refraining from making any changes to the business name of the establishment, management, or ownership without notifying to the authority; (ii) providing customers with an invoice listing the services rendered and their value; (iii) taking necessary environmental protection measures; (iv) obtaining any required licences from other government entities with respect to on-premises activities; and (v) providing the QNTC with copies of agreements with other hotels or tourist establishments within or outside Qatar. • The law contains provisions covering licensing and regulation of tour guides.[a] Guides require a licence; they must comply with the licensing procedures and the requirements set by the QNTC, and register in the tour guide registry maintained by the QNTC.
Business Events Law Law No. 21 of 2018	Regulates business events, and repeals Law No. 17 of 2013 regulating exhibitions. • Decision for licence application submitted to the QNTC within one week of the submission date. • A licence is issued for five years for business events, and is renewable. • The law enumerates obligations of the licensee, such as: (i) refraining from making any changes to the business name of the establishment, management, or ownership without notifying to the authority; (ii) displaying the licence and the event's class/grade; (iii) providing any information and statistics to the authority for evaluation; and (iv) providing training programmes to the authority.
Amiri Decree No. 74 of 2018	Establishes the QNTC.
Amiri Decree No. 75 of 2018	Forms the board of directors of the QNTC.
MOCI Decision No. 380 of 2018	Establishes the Qatar Business Events Company (a private Qatari joint-stock company). The Supreme Council for Economic Affairs agreed to establish a commercial entity affiliated with the QNTC to take over the task of managing government-owned exhibition and conference centres, as well as overseeing the development and organization of exhibitions and conferences owned by government agencies.
MOCI Decision No. 381 of 2018	Establishes the Qatar Tourism Promotion Company (a private Qatari joint-stock company). The Supreme Council for Economic Affairs agreed to establish a commercial entity affiliated with the QNTC to assume the task of managing the country's promotional operations as a tourism destination, carrying out tourism promotion tasks, and opening branches of the company in main markets.
MOCI Decision No. 382 of 2018	Establishes the Qatar Tourism Development Company (a private Qatari joint-stock company). The Supreme Council for Economic Affairs agreed to establish a commercial entity affiliated with the QNTC to take over the task of developing lands designated for tourism projects and offering them to the private sector for investment. The Company also implements tourism projects that are not profitable for the private sector, but are important for the development of tourism projects.

a Articles 27-29 of Law 20 of 2018.

Source: Compiled by the WTO Secretariat, based on information provided by the authorities; and Al-Meezan. Viewed at: https://www.almeezan.qa/Default.aspx.

4.83. In September 2017, Qatar launched the Next Chapter of the Qatar National Tourism Sector Strategy (QNTSS) 2030[44] for the period 2017-23, aiming to achieve a target of 5.6 million tourist

[44] The QNTSS 2030 was developed in 2014 in line with the objectives of the Qatar National Vision 2030. The QNTSS sets out the overall plan for the development of the tourism industry, by focusing on four priority areas: (i) governance, policies, and regulations; (ii) sectoral capacity building; (iii) diversification and development of Qatar's tourism product and service portfolio; and (iv) optimal market mix (i.e. priority segments of tourists, e.g. business tourists, experienced travellers, and sports and entertainment tourists).

arrivals by 2023.[45] The Next Chapter outlines the strategy for further development of the tourism industry by focusing on, *inter alia*, implementing visa facilitation policies, improving the ease of doing business, implementing a supportive regulatory framework, developing tourism products and services, stimulating awareness and interest in key international source markets, ensuring excellent experiences for visitors through physical and digital infrastructure as well as professional services, promoting investment opportunities, and developing human capital across the sector.[46]

4.84. Since the previous Review, Qatar has introduced several initiatives to achieve the objectives of the Next Chapter. Qatar implemented visa facilitation measures in order to diversify visitor source markets, including allowing citizens from over 85 countries to enter visa-free, revising the Qatar transit visa (free of charge)[47], implementing the Electronic Travel Authorization (ETA) system for visitors who are not eligible for visa-free entry and hold a valid residence permit or visit visa to certain countries[48], and partnering with VFS global (Visa Facilitation Services) to implement an efficient tourist visa application system. Also, in 2019, the Ministry of Interior and the QNTC introduced a new ETA system, enabling foreign residents of Qatar to invite their families to visit; family members may obtain a free visa upon arrival if they apply for a visa through an online portal during summer.[49] Owing to policies towards easy access to Qatar, in 2018, the UNWTO ranked Qatar as the most open country in the Middle East (and 8th in the world) in terms of visa facilitation.[50]

4.85. Qatar also launched an e-licensing system in 2017 to encourage investment in tourism and reduce the administrative burden for tourism-related businesses. E-licensing enables hotel establishments and tourism-related business regulated by the QNTC to apply for a licence, renew an existing licence, and complete a number of other procedures related to licences within 24 hours.[51]

4.86. In addition to streamlining regulation processes in the tourism industry, the Government continued to emphasize diversification of both products and services and source markets. The business events subsector, i.e. meetings, incentives, conventions, and exhibitions (MICE), is a key component of Qatar's tourism industry. The MICE industry is regulated by the Law on Business Events (Law. No. 21 of 2018), as noted above. The Qatar Business Events Corporation (QBEC), a private subsidiary of the QNTC, is responsible for organizing, managing, operating, and supervising events in the Doha Exhibition and Convention Center.[52] Qatar has long focused on attracting events that match its existing growth sectors to create more enriching MICE experiences for business visitors, offering incentives and inducements to ease their path. The QNTC offers support – either subvention for MICE events or in-kind support – and is committed to continuing it as COVID-19 restrictions ease.[53] During the review period, Qatar partnered with global MICE agencies, such as the International Congress and Convention Association (ICCA) and the Global Association of the Exhibition Industry (UFI), to leverage their networks, promote Qatar as a destination for business events, and connect Qatar to the industry's growing markets, particularly in China and India.[54]

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[45] Qatar Tourism Authority (later renamed the Qatar National Tourism Council), "Qatar Embarks on New Chapter of Tourism Development", 27 September 2017.

[46] Government Communications Office, *Tourism*. Viewed at: https://www.gco.gov.qa/en/focus/tourism/.

[47] QNTC, *Visas*. Viewed at: https://www.visitqatar.qa/en/plan-your-trip/visas. The Qatar Transit Visa (from 5 to 96 hours) is available to Qatar Airways passengers of all nationalities, free of charge, through the airline once air tickets are issued.

[48] Visit visa to Schengen countries, Australia, Canada, New Zealand, the United Kingdom, or the United States.

[49] Qatar Airways, "Qatar Welcomes More Visitors With Newly Launched Electronic Visitors Authorisation System", 13 June 2019. Viewed at: https://www.qatarairways.com/en/press-releases/2019/June/EnEleVisit.html.

[50] UNWTO, "Qatar Among 10 Most Open Visa Countries in the World", 3 September 2018. Viewed at: https://www.unwto.org/middle-east/press-release/2018-09-03/unwto-qatar-among-10-most-open-visa-countries-world.

[51] *Qatar Tribune*, "QAT Launches E-Licensing Service for Hotels", 12 June 2017. Viewed at: https://www.qatar-tribune.com/news-details/id/70129.

[52] PCMA, *Qatar's Plan for Boosting Business Events*. Viewed at: https://www.pcma.org/qatar-plan-boosting-business-events/.

[53] Information provided by the authorities; and QNTC, *Incentive Scheme*. Viewed at: https://www.visitqatar.qa/en/business-events/why-qatar/incentive-scheme. QNTC services include providing guidance and support to help organizers deliver their events at the highest standards, connecting event organizers with the Government and private entities locally that contribute to the success of the event, and providing other services such as visa facilitation, host-site inspections as required, and financial support used towards services in Qatar (assessed on a case-by-case basis) through the business events support scheme.

[54] ICCA, "Qatar: Paving the Way to Become a Business Events Destination of Choice", 22 May 2018. Viewed at: https://www.iccaworld.org/newsarchives/archivedetails.cfm?id=7474; and UFI, "Qatar's National

According to the authorities, the subsector expanded robustly, with an annual average growth rate of 44% during 2014-19, and Qatar hosted 583 international conferences and events (148 in 2019 alone).

4.87. The MICE industry was hit hard by the COVID-19 pandemic, with international travel almost coming to a standstill. Local B2C events are organized with enforcement of COVID-19 regulations on social distancing and hygiene in mind. New forms of hybrid events are emerging, with some attendees joining online. According to the authorities, the QNTC was formulating a strong support package to kick-start the MICE industry (as at November 2020).

4.88. Qatar's investments to expand the tourism sector continue to grow. According to the authorities, a significant budget was allocated for the marine development (dredging) and construction of a new cruise terminal at Doha Port. The authorities note that the continued redevelopment of Doha Port would enable Qatar to receive additional international cruise ships and provide the necessary facilities to reinforce Qatar as an attractive destination and a cruise home-porting station. Cruise passengers are eligible for transit visas: passenger manifests are shared with Immigration by the cruise agency 48 hours prior to arrival. This allows immigration officials to process all relevant information and clear passengers for entry before the ship berths. According to the authorities, the subsector grew 120% in the number of cruise ships and 114% in the number of visitors during 2018-19. Also, despite the onset of the COVID-19 pandemic in early 2020, the sector grew further over the shortened 2019-20 season (36% in the number of ships and 48% in the number of passengers).

4.89. Furthermore, in order to expand international key source markets, in 2018 the QNTC launched Qatar's first global marketing campaign: "Qatar. Qurated for you". The campaign aimed to position the country as an attractive destination, targeting 225 million travellers across 15 different countries, including China, India, the Russian Federation, and Singapore.[55] To help attract tourists, Qatar opened QNTC representative offices in key source markets, including Australia, China, France, Germany, India, the Russian Federation, the United Kingdom, and the United States.

4.90. The Government provides several incentives to attract investors in the tourism sector. The QNTC's Investment Promotion Unit (IPU) plays a role in identifying potential investors to undertake tourism-related projects. Those projects may be externally presented by a third party or internally identified and researched alongside the Product Development Unit. Moreover, the IPU acts as a liaison between potential investors and the public and private sectors.[56] The incentives include tax exemptions (income tax) related to foreign investment projects, and exemptions from customs duties on imported machinery and equipment related to foreign investment projects (Section 2.4.1). Qatar Business Incubation Centre Tourism, launched in 2016, provides tourism start-ups with support from the QNTC and the QDB. It enables SMEs and entrepreneurs to develop products and services by providing them with business development tools, funding, and guidance from the QNTC.[57]

Tourism Council Signs Multi-year Diamond Sponsorship Agreement with UFI". Viewed at: https://www.ufi.org/wp-content/uploads/2018/11/201118UFI_NTC_Diamond_Sponsor_media_release.pdf.

[55] *Qatar Tribune*, "Qurated Is Designed to Make Qatar Top-of-Mind Destination", 27 November 2018. Viewed at: https://www.qatar-tribune.com/news-details/id/147206/-qurated-is-designed-to-make-qatar-top-of-mind-destination-.

[56] Information provided by the authorities.

[57] Qatar Business Incubation Centre, *QBIC Tourism*. Viewed at: https://www.qbic.qa/en/tourism/.

5 APPENDIX TABLES

Table A1.1 Merchandise exports by HS sections and major HS chapters/subheadings, 2014-19

HS section/chapter/subheading	2014	2015	2016	2017	2018	2019
Total exports (USD million)	**126,708.2**	**77,090.3**	**57,308.7**	**67,498.2**	**84,288.5**	**72,934.9**
	(% of total)					
01 Live animals and products	0.0	0.2	0.1	0.0	0.0	0.0
02 Vegetable products	0.0	0.0	0.0	0.0	0.0	0.0
03 Animal/vegetable fats and oils	0.0	0.0	0.0	0.0	0.0	0.0
04 Prepared food, beverages and tobacco	0.0	0.0	0.0	0.0	0.0	0.0
05 Mineral products	89.8	84.1	81.9	84.6	86.1	86.1
HS 27 Mineral fuels	89.6	83.7	81.6	84.2	86.0	85.8
HS 2711 Petroleum gases and other gaseous hydrocarbons	67.4	65.6	61.3	59.7	61.5	61.9
HS 2709 Petroleum oils and oils obtained from bituminous minerals, crude	17.0	13.6	15.4	17.4	16.4	17.0
HS 2710 Petroleum oils and oils obtained from bituminous minerals, other than crude	5.1	4.4	4.8	7.1	8.2	7.0
06 Chemicals and products thereof	3.0	5.7	5.8	4.6	4.7	4.4
HS 31 Fertilisers	1.2	2.2	2.1	1.6	1.8	1.9
HS 29 Organic chemicals	0.9	1.9	1.9	1.4	1.4	1.2
07 Plastics and rubber	3.1	4.3	5.1	4.1	3.5	3.3
HS 39 Plastics and articles thereof	3.1	4.2	5.1	4.1	3.5	3.3
08 Raw hides and skins; leather, furskins and articles thereof	0.0	0.0	0.0	0.0	0.0	0.0
09 Wood, cork, straw	0.0	0.0	0.0	0.0	0.0	0.0
10 Pulp of wood; paper and paperboard	0.0	0.0	0.0	0.0	0.0	0.0
11 Textiles and textile articles	0.0	0.0	0.0	0.0	0.0	0.0
12 Footwear, headgear, etc.	0.0	0.0	0.0	0.0	0.0	0.0
13 Articles of stone, plaster, cement	0.0	0.0	0.0	0.0	0.0	0.0
14 Precious stones and metals, pearls	0.0	0.0	0.1	0.1	0.1	0.4
15 Base metals and articles thereof	2.6	2.8	3.2	3.1	2.7	3.1
HS 76 Aluminium and articles thereof	1.2	1.8	2.0	2.1	1.7	1.9
HS 72 Iron and steel	0.9	0.5	0.5	0.4	0.5	0.7
16 Machinery, electrical equipment	0.5	1.0	1.5	0.9	0.4	0.8
17 Transport equipment	0.7	1.4	1.5	2.0	2.0	1.3
18 Precision instruments	0.0	0.1	0.2	0.1	0.1	0.1
19 Arms and ammunition	0.0	0.0	0.0	0.0	0.1	0.1
20 Miscellaneous manufactured articles	0.0	0.0	0.0	0.0	0.0	0.0
21 Works of art, collectors' pieces and antiques	0.0	0.1	0.1	0.1	0.0	0.0
Other	0.0	0.1	0.2	0.1	0.1	0.1

Source: WTO Secretariat calculations, based on Planning and Statistics Authority. Viewed at: https://www.psa.gov.qa/en/statistics1/ft/Pages/default.aspx.

Table A1.2 Merchandise imports by HS sections and major HS chapters/subheadings, 2014-19

HS section/HS chapter	2014	2015	2016	2017	2018	2019
Total imports (USD million)	**30,442.1**	**32,611.3**	**32,060.1**	**29,896.4**	**31,695.9**	**29,178.1**
	(% of total)					
01 Live animals and products	3.7	3.8	3.5	3.9	3.8	3.8
02 Vegetable products	2.8	2.7	2.9	3.2	3.3	3.7
03 Animal/vegetable fats and oils	0.3	0.3	0.3	0.4	0.3	0.3
04 Prepared food, beverages and tobacco	2.9	3.1	3.0	3.5	3.3	3.2
05 Mineral products	4.3	4.7	4.0	5.6	4.3	5.0
06 Chemicals and products thereof	7.5	7.2	7.2	8.3	8.4	8.5
07 Plastics and rubber	3.2	3.2	3.1	3.2	3.3	3.1
08 Raw hides and skins; leather, furskins and articles thereof	0.4	0.5	0.5	0.5	0.5	0.6
09 Wood, cork, straw	1.0	1.0	0.8	0.7	0.8	0.7
10 Pulp of wood; paper and paperboard	0.7	0.8	0.8	0.7	0.8	0.8
11 Textiles and textile articles	2.4	2.5	2.6	2.8	3.1	3.2
12 Footwear, headgear, etc.	0.6	0.6	0.7	0.8	0.9	1.0
13 Articles of stone, plaster, cement	2.7	2.5	2.3	2.1	2.1	1.9
14 Precious stones and metals, pearls	2.6	2.3	1.9	2.4	2.9	2.9
15 Base metals and articles thereof	9.7	10.2	9.3	8.0	8.8	8.7
HS 73 Articles of iron or steel	4.4	5.5	4.7	3.5	4.3	5.2
16 Machinery, electrical equipment	25.6	25.4	26.2	27.0	25.0	26.6
HS 84 Machinery and mechanical appliances; parts thereof	15.2	15.3	16.4	17.2	15.7	17.9
HS 85 Electrical machinery and equipment and parts thereof	10.4	10.1	9.8	9.8	9.3	8.7
17 Transport equipment	20.8	19.8	19.2	16.6	16.8	12.5
HS 87 Vehicles	12.7	13.5	11.7	8.7	6.2	5.8
HS 88 Aircraft, spacecraft, and parts thereof	5.9	6.0	6.2	6.7	9.0	5.4
18 Precision instruments	2.5	2.7	2.4	2.5	2.6	2.8
19 Arms and ammunition	0.1	0.7	2.2	1.5	2.8	4.1
20 Miscellaneous manufactured articles	3.2	3.2	3.3	3.3	3.3	3.5
21 Works of art, collectors' pieces and antiques	0.6	0.2	1.0	0.1	0.2	0.2
Other	2.5	2.6	2.7	3.0	2.8	3.1

Source: WTO Secretariat calculations, based on Planning and Statistics Authority. Viewed at: https://www.psa.gov.qa/en/statistics1/ft/Pages/default.aspx.

Table A1.3 Merchandise exports by destination, 2014-19

	2014	2015	2016	2017	2018	2019
Total exports (USD million)	**126,708.2**	**77,090.3**	**57,308.7**	**67,498.2**	**84,288.5**	**72,934.9**
	(% of total)					
Americas	**1.7**	**2.7**	**2.4**	**2.4**	**2.2**	**1.9**
United States	0.4	1.2	1.2	1.3	1.3	1.4
Other America	1.3	1.5	1.2	1.1	0.8	0.5
Europe	**8.8**	**13.2**	**11.0**	**10.6**	**10.8**	**12.0**
EU-28	7.8	11.8	10.0	9.6	9.3	10.4
United Kingdom	2.7	4.5	3.3	2.4	1.3	2.6
Italy	1.4	2.1	1.9	2.0	2.0	1.9
Spain	1.0	1.0	1.0	1.1	1.0	1.4
Belgium	0.9	1.7	1.5	1.0	1.2	1.2
Poland	0.0	0.1	0.6	0.8	1.0	1.0
France	1.0	1.1	0.5	0.6	0.9	0.8
EFTA	0.2	0.3	0.4	0.2	0.3	0.3
Other Europe	0.8	1.2	0.7	0.8	1.3	1.3
Turkey	0.8	1.2	0.7	0.8	1.3	1.2
Commonwealth of Independent States (CIS)	**0.0**	**0.0**	**0.1**	**0.0**	**0.0**	**0.0**
Africa	**0.8**	**2.0**	**3.3**	**2.7**	**1.7**	**1.1**
Middle East	**6.6**	**8.1**	**9.7**	**6.3**	**4.2**	**3.7**
United Arab Emirates	4.3	5.3	6.5	3.8	1.8	1.5
Kuwait, State of	0.6	0.6	1.0	0.9	1.0	1.1
Oman	0.3	0.2	0.3	0.8	1.1	0.8
Bahrain, Kingdom of	0.3	0.2	0.4	0.1	0.0	0.0
Saudi Arabia, Kingdom of	0.8	1.0	0.9	0.4	0.0	0.0
Asia	**81.2**	**73.3**	**72.7**	**76.9**	**80.4**	**80.5**
Japan	26.2	20.8	19.1	17.1	17.4	18.6
China	7.5	6.8	7.8	10.7	11.4	12.4
Other Asia	47.5	45.6	45.8	49.0	51.6	49.5
Korea, Republic of	19.1	17.7	15.7	15.8	17.4	15.6
India	12.6	11.9	12.9	12.3	12.1	12.2
Singapore	6.2	4.6	5.2	9.3	8.1	7.6
Thailand	2.6	3.4	3.8	3.5	3.7	3.9
Chinese Taipei	3.4	3.9	3.2	2.8	2.8	3.2
Pakistan	0.1	0.4	1.2	2.3	2.9	2.6
Bangladesh	0.2	0.3	0.2	0.3	0.7	1.9
Indonesia	1.0	0.8	0.6	0.3	0.9	0.6
Hong Kong, China	0.0	0.2	0.1	0.2	0.6	0.6
Other	**0.7**	**0.7**	**0.7**	**1.1**	**0.8**	**0.8**
Memo:						
Gulf Cooperation Council (GCC)	6.2	7.3	9.1	5.9	3.8	3.3

Source: WTO Secretariat calculations, based on Planning and Statistics Authority. Viewed at: https://www.psa.gov.qa/en/statistics1/ft/Pages/default.aspx.

Table A1.4 Merchandise imports by origin, 2014-19

	2014	2015	2016	2017	2018	2019
Total imports (USD million)	**30,442.1**	**32,611.3**	**32,060.1**	**29,896.4**	**31,695.9**	**29,178.1**
	(% of total)					
Americas	**14.0**	**13.8**	**17.2**	**18.9**	**21.6**	**22.3**
United States	11.3	10.8	14.2	16.2	19.3	18.7
Other America	2.7	3.0	3.0	2.7	2.3	3.6
Brazil	1.4	1.7	1.2	1.5	1.0	1.6
Canada	0.6	0.5	1.0	0.5	0.5	0.9
Europe	**32.6**	**33.3**	**31.8**	**32.1**	**34.1**	**36.4**
EU-28	27.5	28.9	27.4	27.1	27.4	29.6
Germany	7.0	7.4	9.1	6.8	6.0	7.1
United Kingdom	5.3	5.6	4.0	4.5	5.6	6.6
Italy	4.8	4.3	3.9	4.3	4.2	4.3
France	3.0	3.7	3.1	3.0	3.0	2.9
Spain	1.1	1.1	1.2	1.5	1.6	1.4
Netherlands	1.1	1.3	0.9	1.2	1.2	1.1
Sweden	0.9	1.0	0.8	1.0	1.0	1.0
EFTA	3.7	2.9	2.7	2.4	2.6	2.7
Switzerland	3.2	2.8	2.6	2.2	2.5	2.5
Other Europe	1.4	1.5	1.6	2.6	4.1	4.2
Turkey	1.4	1.5	1.6	2.6	4.1	4.1
Commonwealth of Independent States (CIS)	**0.5**	**0.4**	**0.4**	**0.5**	**1.2**	**1.0**
Africa	**1.5**	**1.5**	**1.5**	**2.0**	**1.2**	**0.9**
Middle East	**16.6**	**16.5**	**16.8**	**12.7**	**6.9**	**6.3**
Oman	1.3	1.1	1.1	2.5	3.1	3.4
Kuwait, State of	0.8	0.6	0.5	0.8	1.0	1.0
United Arab Emirates	8.1	8.7	9.0	5.4	0.2	0.1
Saudi Arabia, Kingdom of	4.5	4.3	4.3	2.0	0.0	0.0
Bahrain, Kingdom of	1.1	0.9	1.0	0.8	0.0	0.0
Asia	**32.4**	**31.9**	**29.6**	**30.3**	**32.2**	**30.2**
China	10.4	11.4	10.2	11.2	12.2	11.9
Japan	6.4	6.5	6.6	5.2	4.3	3.0
Other Asia	15.7	14.0	12.8	13.9	15.8	15.3
India	3.7	3.6	3.6	5.1	6.1	5.2
Australia	1.7	1.9	1.6	1.7	2.2	2.2
Malaysia	1.4	1.0	0.7	0.8	1.0	1.2
Korea, Republic of	3.3	2.7	2.1	1.9	1.8	1.2
Thailand	1.7	1.5	1.3	1.3	1.1	1.1
Singapore	1.2	0.4	1.1	0.5	0.7	1.0
Other	**2.5**	**2.6**	**2.7**	**3.5**	**2.8**	**3.0**
Memo:						
Gulf Cooperation Council (GCC)	15.7	15.5	15.9	11.5	4.3	4.4

Source: WTO Secretariat calculations, based on Planning and Statistics Authority. Viewed at: https://www.psa.gov.qa/en/statistics1/ft/Pages/default.aspx.

Table A3.1 Prohibited goods

HS	Description
01031000	Live swine: - Pure-bred breeding animals
01039100	- - Weighing less than 50 kg
01039200	- - Weighing 50 kg or more
05071000	- Ivory; ivory powder and waste
09082100	- - Nutmeg, neither crushed nor ground
09082200	- - Nutmeg, crushed or ground
12079100	- - Poppy seeds
12079910	- - - Poppy
12079920	- - - Hemp seeds
12113000	- Coca leaf
12114000	- Poppy straw
12119020	- - - Black poppy
12119060	- - - Cannabis
13021100	- - Opium
13021910	- - - Hashish
25241000	Asbestos: - Crocidolite
25249000	- Other
29399110	- - - Cocaine
40121100	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - - Of kind used on motor cars (including station wagons and racing cars)
40121200	- - Of a kind used on buses or lorries
40121300	- - Of a kind used on aircraft
40121900	- - Other
40122000	- Used pneumatic tyres
68114000	Articles of asbestos-cement, of cellulose fibre-cement or the like: - Containing asbestos
68128000	Fabricated asbestos fibres: - Of crocidolite
68129300	- - Compressed asbestos fibre jointing, in sheets or rolls
68132000	Friction material and articles thereof - Containing asbestos

Source: Prohibited Goods in the Unified GCC Customs Tariff 2017, Qatar General Authority of Customs. Viewed at: https://www.customs.gov.qa/English/Tariff/Pages/Prohibited-Goods.aspx.

Table A3.2 Restricted goods

HS	Description	Government authority
01069010	Other live animals: - - - Bees and other insects	MME
0201, 0202	Meat of bovine animals	MOPH
0203	Meat of swine	GAC
0204 0205 02061000 to 02062900	Meat of sheep or goats Meat of horses, asses, mules or hinnies Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies: - Of bovine animals	MOPH
02063000	- Of swine, fresh or chilled	GAC, MOPH
02064100 02064900	- Of swine, frozen: - - Livers - - Other	GAC
020680 020690 0207 0208	- Other, fresh or chilled - Other, frozen Meat and edible offal of poultry Other meat and edible meat offal	MOPH
0209 02101100 02101200 02101900	Pig fat, free of lean meat and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked Meat and edible offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal: - - Hams, shoulders and cuts thereof, with bone in - - Bellies (streaky) and cuts thereof - - Other	GAC
021020 to 021099	- Meat of bovine animals - Other, including edible flours and meals of meat or meat offal	MOPH
0302 to 0307	Fish and crustaceans, molluscs and other aquatic invertebrates, except live fish (03.01) and aquatic invertebrates other than crustaceans and molluscs (03.08)	MOPH
Chapter 4	Dairy produce, birds' eggs, natural honey, edible products of animal origin not elsewhere specified or included	MOPH
05021000	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair: - Pigs', hogs' or boars' bristles and hair and waste thereof	GAC
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	MME
0701 to 07099090	Edible vegetables and certain roots and tubers: Vegetables, fresh or chilled	MOPH, MME
0710, 0711	Vegetables, frozen or provisionally preserved	MOPH
0712 07131000 07132000 071331 071332 071333	Dried vegetables Dried leguminous vegetables: - Peas (*Pisum sativum*) - Chickpeas (garbanzos) - Beans of the species *Vigna mungo Hepper* or *Vigna radiata Wilczek* - Small red beans - Kidney beans, including white pea beans	MOPH, MME
07134000	- Lentils	MOPH
07135000 07139010 07139090 07141000 07142000	- - Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina*, *Vicia faba var. minor*) - - - Mung - - Other - Manioc (cassava) - Sweet potatoes	MOPH, MME
07149010	- - - Salep	MOPH
07149020 07149090 08011100 08011900 08012100	- - - Jerusalem artichokes - - - Other Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled: - Coconuts - - Desiccated - - Other - Brazil nuts: - - In shell	MOPH, MME
08012200	- - Shelled	MOPH
08013100	- Cashew nuts: - - In shell	MOPH, MME
08013200	- - Shelled	MOPH
08021100	Other nuts, fresh or dried, whether or not shelled or peeled: - Almonds: - - In shell	MOPH, MME
08021200	- - Shelled	MOPH

HS	Description	Government authority
08022100 08022200 08023100	- Hazelnuts or filberts: - - In shell - - Shelled - Walnuts: - - In shell	MOPH, MME
08023200	- - Shelled	MOPH
08024000 08025010	- Chestnuts (*Castanea spp.*) - - In shell	MOPH, MME
08025020	- - Shelled	MOPH
08026000	- Macadamia nuts	MOPH, MME
08027000	- Kola nuts (*Cola spp.*)	GAC, Operations and Risk Analysis Department
 08029011 08029012 08029020 08029091	- Other: - - - - In shell - - - - Shelled - - - Green seed (Banak) - - - - In shell	MOPH, MME
08029092	- - - - Shelled	MOPH
08030000 08041010 08041020	Bananas, including plantains, fresh or dried Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried: - Dates - - - Fresh - - - Dried dates	MOPH, MME
08041030 08041090	- - - Dates - - - - Other dates	MOPH
 08042010 08042020 08043000 08044000 08045010 08045020 08045030 0805 08061000	- Figs: - - - Fresh - - - Dried - Pineapples - Avocados - - - Guavas - - - Mangoes - - - Mangosteens Citrus fruit, fresh or dried Grapes - Fresh	MOPH, MME
08062000	- Dried	MOPH
0807 0808 0809 0810	Melons (including watermelons) and papaws (papayas), fresh Apples, pears and quinces, fresh Apricots, cherries, peaches (including nectarines), plums and sloes, fresh Other fruit, fresh	MOPH, MME
0811 0812 08131000 08132000 08133000	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruit of this Chapter: - Apricots - Prunes - Apples	MOPH
08134010 08134020 08134030 08134090 08135000	- - - Cherries - - - Tamarind - - - Pears - - - Other - Mixtures of nuts or dried fruits of this Chapter	MOPH, MME
08140000 Chapter 9	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions Coffee, tea, maté and spices	MOPH
 10011000 10019010 10019020 10019030 10020000 10030000 10040010 10040020	Cereals: - Durum wheat - - - Normal wheat - - - Thin wheat - - - Meslin Rye Barley - - - Grey oats (or black) - - - White oats (or yellow)	MOPH, MME

HS	Description	Government authority
10051000 10059010 10059020 10059030 10059090 10061000	- Seed - - - Golden corn - - - White corn - - - Brown corn - - - Other - Rice in the husk (paddy or rough)	
10062000 10063000 10064000	- Husked (brown) rice - Semi-milled or wholly milled rice, whether or not polished or glazed - Broken rice	MOPH
10070000 10081000 10082000 10083000 10089000	Grain sorghum - Buckwheat - Millet - Canary seeds - Other cereals	MOPH, MME
Chapter 11 12010010 12010020 12021000 12022000 12060000 12081000	Products of the milling industry; malt; starches; inulin; wheat gluten Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder: Soya beans, whether or not broken - Broken beans - Shelled - Shelled, if broken Sunflower seeds, whether or not broken - Of soya beans	MOPH
1209	Seeds, fruit and spores, of a kind used for sowing	MME
  12119040 12119050 12122000 12129100	Plants and parts of plants of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes: - - - Mint - - - Desert flower - Seaweeds and other algae - - Sugar beet	MOPH
12129910 12129930 12129940 12129950	- - - Melon seeds - - Sugar cane - - - Pumpkin and marrow seeds - - - Apricot, peach or plum stones and kernels	MOPH, MME
12129990 12130010 12130090 12141000 12149010 12149020 12149090	- - - Other - - - Hay - - - Other - Lucerne (alfalfa) meal and pellets - - - Lupine - - - Vetches - - - Other	MME
  15010010 15010020	Animal or vegetable fats and oils and their cleavage products prepared edible fats; animal or vegetable waxes: - - - Fat of poultry birds - - - Fat of Poultry bone and fat obtained from poultry waste	MOPH
15011000 15012000 15030011 15030021 15030091	- Lard - Other pig fat - - - - Of pig - - - - Of pig - - - - Of pig	GAC
15041000 15042000 15043000 15050000 15060000 15071000 15079000 15081000 15089000 15091000 15099000 15100000 15111000 15119000 15121100 15121900 15122100 15122900 15131100	- Fish-liver oils and their fractions - Fats and oils and their fractions, of fish, other than liver oils - Fats and oils and their fractions, of marine mammals Wool grease and fatty substances derived therefrom (including lanolin) Other animal fats and oils and their fractions, whether or not refined, but not chemically modified - Crude oil, whether or not degummed - Other - Crude oil - Other - Virgin - Other Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09 - Crude oil - Other - - Crude oil - - Other - - Crude oil, whether or not gossypol has been removed - - Other - - Crude oil	MOPH

HS	Description	Government authority
15131900	- - Other	
15132100	- - Crude oil, whether or not gossypol has been removed	
15132900	- - Other	
15141100	- - Crude oil	
15141900	- - Other	
15149100	- - Crude oil	
15149900	- - Other	
15151100	- - Crude oil	
15151900	- - Other	
15152100	- - Crude oil	
15152900	- - Other	
15153000	- Castor oil and its fractions	
15155000	- Sesame oil and its fractions	
15159000	- Other	
15161000	- Animal fats and oils and their fractions	
15162000	- Vegetable fats and oils and their fractions	
15171010	- - - Of animal origin	
15171020	- - - Of vegetable origin	
15171090	- Other	
15179010	- - - Liquid margarine	
15179090	- - - Other	
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphureted, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	
15180011	- - - - Of pig	GAC
15200020	- - - Glycerol waters and glycerol lyes	MOPH
15211000	- Vegetable waxes	
15219010	- - - Spermaceti, crude, pressed or refined, or coloured	
15219020	- - - Beeswax, whether or not coloured	
15219040	- - - Other insect waxes, whether or not coloured	
15220010	- - - Degras (fish oil treated with nitric acid)	
15220020	- - - Residues resulting from the treatment of fatty substances or animal or vegetable	
16010010	Preparation of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates: - - - Of swine or animal blood	GAC
16010019	- - - Other	MOPH
16010029	- - - Other	
16010039	- - - Other	
16021010	- - - As food suitable for infants or young children	
16021090	- - - Other	
16022000	- Of liver of any animal	
16023100	- - Of turkeys	
16023200	- - Of fowls of the species *Gallus domesticus*	
16023900	- - Other	
16024100	- - Hams and cuts thereof	GAC
16024200	- - Shoulders and cuts thereof	
16024900	- - Other, including mixtures	
16025010	- - - Pastrami (spiced, dried and prepared meat)	MOPH
16025090	- - - Other (canned or the like)	
16029010	- - - Food preparation containing more than 20% by weight of meat (ready-made meals)	
16029021	- - - - Tongues	
16029029	- - - - Other (except livers)	
16029030	- - - Preparations of animal blood	GAC, MOPH
16029090	- - - Other	
16030010	- - - Meat extracts and meat juices	MOPH
16030020	- - - Extracts and juices of fish, crustaceans molluscs or other aquatic invertebrates	
16041100	- - Salmon	
16041200	- - Herrings	
16041300	- - Sardines, sardinella and brisling or sprats	
16041400	- - Tunas, skipjack and bonito (*Sarda spp.*)	
16041500	- - Mackerel	
16041600	- - Anchovies	
16041900	- - Other	
16042000	- Other prepared or preserved fish	
16043000	- - Caviar	
16051000	- - Oysters	
16052000	- - Scallops, including queen scallops	

HS	Description	Government authority
16053000	- - Mussels	
16054000	- - Cuttle fish and squid	
16059000	- - Other	
1701	Sugars and sugar confectionery:	
1702	Cane or beet sugar and chemically pure sucrose, in solid form	
	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	
	Molasses resulting from the extraction or refining of sugar	
1703	Sugar confectionery (including white chocolate), not containing cocoa:	
17041000	- Chewing gum, whether or not sugar-coated	
17049010	- - - Candies, drops and bonbons	
17049020	- - - Toffee (caramels), Turkish delight, nougat	
17049030	- - - Almond candy, pistachio candy and the like	
17049040	- - - Fruit jellies, fruit pastes, licorice sugar, confectionery form	
17049050	- - - Cough drops	
17049060	- - - Halawa tahiniah (Halva)	
17049070	- - - Candies powder containing fruit flavour	
17049080	- - - White chocolate containing alcohol	GAC, MOPH
17049090	- - - Other	MOPH
	Cocoa and cocoa preparations:	
18010000	Cocoa beans, whole or broken, raw or roasted	
18020000	Cocoa shells, husks, skins and other cocoa waste	
18031000	- Not defatted	
18032000	- Wholly or partly defatted	
18040000	Cocoa butter, fat and oil	
18050000	Cocoa powder, not containing added sugar or other sweetening matter	
18061010	- - - Containing peptone or milk	
18061090	- - - Other	
18062010	- - - Powders for making ice-cream containing cocoa	
18062020	- - - Confectionery products containing cocoa	
18062030	- - - Cocoa products of concentrated liquid or paste containing cocoa	
18062090	- - - Other	
18063110	- - - Containing alcohol	GAC
18063210	- - - Containing alcohol	
18069010	- - - Powders for making ice-cream containing cocoa	MOPH
18069020	- - - Confectionery products containing cocoa	
18069030	- - - Cocoa products of concentrated liquid or paste containing cocoa	
18069090	- - - Other	
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycook's products	
2001 to 2007	Preparations of vegetables, fruit, nuts, other parts of plants	
	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
20081110	- - - Roasted ground nuts, whether or not salted	
20081120	- - - Peanut butter	
20081911	- - - - Almonds	
20081912	- - - - Pistachios	
20081913	- - - - Hazelnuts	
20081919	- - - - Other	
20081920	- - - Mixed	
20082000	- Pineapples:	
20082010	- - - Alcohol added	GAC
20083000	- Citrus fruit	MOPH
20083010	- - - Containing added spirit	GAC
20084000	- Pears	MOPH
20084010	- - - Containing added spirit	GAC
20085000	- Apricots	MOPH
20085010	- - - Containing added spirit	GAC
20086000	- Cherries	MOPH
20086010	- - - Containing added spirit	GAC
20087000	- Peaches, including nectarines	MOPH
20087010	- - - Containing added spirit	GAC
20088000	- Strawberries	MOPH
20088010	- - - Containing added spirit	GAC
20089100	- - Palm hearts	MOPH
20089200	- - Mixtures	
20089710	- - - Containing added spirit	GAC
20089900	- - - Other	MOPH
20089910	- - - Containing added spirit	GAC

HS	Description	Government authority
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	MOPH
Chapter 21	Miscellaneous edible preparations	
	Beverages, spirits and vinegar:	
22011010	- - - Natural mineral waters	
22011020	- - - Artificial mineral waters	
22011030	- - - Aerated water	
22019010	- - - Ordinary natural waters	
22019090	- - - Other	
22021010	- - - Aerated waters, flavoured or sweetened	
22021021	- - - - Lemonade (e.g. 7up)	
22021022	- - - - Orange drink (e.g. Miranda)	
22021023	- - - - Cola (e.g. Pepsi Cola)	
22021029	- - - - Other	
22021090	- - - Other	
22029010	- - - Milk-based beverages	
22029020	- - - Other cocoa-based beverages	
22029060	- Non-aerated beverages, sweetened with fruit flavour	
22030000	Beer made from malt	GAC
22041000	- Sparkling wine	
22042100	- - In containers holding 2 L or less	
22042900	- - Other	
22043000	- Other grape must	
22051000	- In containers holding 2 L or less	
22059000	- Other	
22060000	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	GAC, MOPH
22072090	- Other	GAC
22082000	- Spirits obtained by distilling grape wine or grape marc	
22083000	- Whiskey of the financial duty	
22084000	- Rum and other spirits obtained by distilling fermented sugar-cane products of the financial duty	
22085000	- Gin and Geneva of the financial duty	
22086000	- Vodka of the financial duty	
22087000	- Liqueurs and cordials of the financial duty	
22089090	- - - Other	
22090010	- - - Vinegar	MOPH
22090020	- - - Substitute of vinegar	
	Residues and waste from the food industries; prepared animal feed:	MME
23021000	- Of maize (corn)	
23023000	- Of wheat	
23024000	- Of other cereals	
23025000	- Of leguminous plants	
23070010	- - - Wine lees	GAC
23080000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	MME

Note: Abbreviations: MOPH – Ministry of Public Health, Ports Health and Food Control Section; MME – Ministry of Municipality and Environment, Department of Agriculture Affairs & Fisheries; GAC – General Authority of Customs.

Source: General Authority of Customs.