



KPMG Tax alert

November 2022



Excise Tax Alert

On 29 September 2022, the Minister of Finance of Qatar issued Decision No (12) of 2022 regarding the additional refund cases for paid excise tax amounts. As per the Decision, excise tax paid to goods not consumed in Qatar can be refunded, subject to conditions.

Excise tax was implemented in Qatar in 2019 in accordance with the Law No (25) of 2018 Concerning Excise Tax. Based on the law, producers, importers, or tax warehouse keepers of goods subject to excise tax are considered as taxable persons. The goods subject to excise tax can be summarized as i) Tobacco products, ii) Carbonated drinks, iii) Energy drinks and iv) Special goods.

The Decision highlights the following cases where refund of excise tax is granted:

- If excise goods are damaged or lost outside the tax warehouse and the taxable person must provide valid evidence of their lack of control upon the damage or loss
- If military authorities purchased the excise goods locally under agreements to which State of Qatar is a party;
- If excise goods were purchased by the free market and the exemption conditions are met;
- If excise goods were procured locally and are consumed during international transportation of passengers, and the exemption conditions are met;
- If excise goods are used exclusively for therapeutic purposes by health institutions, and the exemption conditions are met;
- If excise goods are exported or re-exported by a non-taxable person.

How can KPMG help?

At KPMG in Qatar, we deliver end-to-end solutions to help your business comply with its excise duty obligations as effectively and efficiently as possible. Our Qatar based team consists of highly qualified professionals, with experience in providing indirect tax advisory services to local and international clients, while referring to KPMG's proven methodologies and utilizes global practice to ensure you get the results your business requires.



Contact us



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