



# KPMG Tax Alert

Tax Exemptions and Customs procedures related to FIFA World Cup Qatar 2022



## **Tax Exemptions and Customs procedures related to FIFA World Cup Qatar 2022**

The Ministry of Finance published Decision 9 of 2022 implementing tax exemptions and customs procedures for hosting the FIFA World Cup Qatar 2022, alongside the relevant conditions and limitations.

We have summarized this Decision below for your quick reference and action.

### **Tax Exemptions**

- Resident and non-resident FIFA and FIFA affiliate organizations, Continental Confederations, National Football Associations, broadcasters, suppliers, contractors and service providers (collectively referred to as 'participants') directly and indirectly participating in the activities surrounding the FIFA World Cup Qatar 2022, are fully exempt from taxes in the State of Qatar.
- Cash or in-kind consideration and additional benefits paid to resident and non-resident individuals employed or designated by the above listed participants serving in their capacity under FIFA World Cup Qatar 2022 are exempt from personal taxation until 31 December 2023. Other non-resident individuals unattached to the above list but participating in related activities shall be exempted from personal taxation if they enter the country 60 days before the first match and exit within 60 days after the last match.
- Non-resident contractors fulfilling contracts with FIFA and FIFA affiliate organizations within or outside of the State of Qatar are exempt from tax. In addition, resident and non-resident contractors are exempt from transfer tax (on goods, services or rights), import and export tax provided that the goods, services and rights are fully utilized. Tax exemption shall also apply if the goods are re-exported or donated to sports entities, charitable institutions or other legal entities in the sports and social development arena at the end of FIFA World Cup Qatar 2022. Furthermore, these contractors are exempted from tax filing obligations related to the foregoing exemptions.

- Resident and non-resident beneficiaries shall be exempted from excise duty on condition that they apply for refund of excise by supplying the original invoices, bank account certificate and proof that purchase is related to FIFA related activities.

**Additional important information**

- The General Tax Authority (GTA) and GTA of Customs maintain an updated register for all legal entities and individuals in connection to the exemptions related to the FIFA World Cup Qatar 2022, obtained from the Supreme Committee for Projects and Legacy. The list is divided into categories based on tax exemptions granted for each category and the Competent Authority is mandated to apply direct tax, customs and exercise exemptions accordingly.
- An entity or individual carrying out the above FIFA related activities and appearing in the updated register can obtain a tax exemption certificate.
- At the end of FIFA World Cup Qatar 2022, any unutilized imported equipment, goods and materials must be re-exported or disposed of using the procedures specified for re-export, transfer or assignment.

We recommend and urge all Taxpayers covered under this Decision to align themselves with the tax exemptions applicable to their revenue and expenses related to FIFA activities for ease of tax administration. We expect that modalities and scope will be further clarified in the coming weeks, and KPMG will keep you posted.

If you have any questions or would like to discuss this further, please contact us.

Kind regards,



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