



# Minister of Finance Decision No. (12) of 2022 determining Additional Cases of Excise Tax Refunds - 12/2022

Number of Articles 2

## Table of Content

### Articles (1-2)

The Ministry of Finance,

After perusing, the [Customs Law](#) promulgated under Law No. (40) of 2022,

[Excise Tax Law No. \(25\) of 2018](#),

[Amiri Decree No. \(29\) of 1996](#) regarding Cabinet Decisions Raised to the Amir for Approval and implementation,

[Amiri Decree No. \(77\) of 2018](#) for the Establishment of the General Tax Authority,

[Cabinet Decision No. \(16\) of 2020](#) determining which excisable goods are to be exempted from taxation and the conditions for their exemption,

With due consideration for the Cabinet's approval of this Draft Resolution in Ordinary Meeting No. 25/2022 held on 25/6/2022,

Has decided the following:

---

## Articles

### Article 1

Additional cases of refunds on excise taxes paid on excisable goods released for consumption but not consumed in Qatar shall encompass the following:

- 1- Excise goods that are destroyed or lost without any underpinning moratorium which the taxpayer proves to have suffered such outcomes for reasons beyond their control.
- 2- Excise goods that are acquired locally by military authorities in accordance with regional and international agreements to which Qatar is a party.
- 3- Excise goods which satisfy exemption conditions that are locally acquired from duty free shops.
- 4- Excise goods which satisfy exemption conditions that are picked up locally by airlines or international shipping companies, and later sold or consumed during international passenger

transportation.

5- Excise goods which satisfy exemption conditions that are used exclusively for therapeutic purposes by health institutions.

6- Excise goods that are exported or re-exported by a person who is not obligated to pay the excise tax.

---

## Article 2

All relevant authorities shall implement this decision in their respective capacities and within their relevant competencies and jurisdictions. This decision shall enter into effect on the day which follows the date of its publication in the official gazette.

---

---

**The above articles are not to be treated as official renditions.**

**Al-Meezan | Qatari Legal Portal**