

Law No. 8 of 2011 Amending Certain Provisions of Law No. 13 of 2008 on the Contribution by Certain Companies towards Social and Sports Activities 8 / 2011

Number of Articles: 3

Table of Content

Articles (1-3)

We, Hamad Bin Khalifa Al-Thani, Emir of the State of Qatar,
Having perused the Constitution;
Law of Commercial Companies promulgated by Law No. 5 of 2002, and amending legislation thereto;
Law No. 33 of 2005 on the Qatar Financial Markets Authority, and amending legislation thereto;
Law No. 13 of 2008 on the contribution by certain companies towards social and sports activities;
Income Tax Law promulgated by Law No. 21 of 2009;
The proposal of the Minister of Economy and Finance;
The draft law submitted by the Council of Ministers; and
After consulting the opinion of the Shura Council;
Hereby promulgate the following Law:

Articles

Article 1

The following text shall replace Article 1 of Law No. 13 of 2008 referred to above:
"Article 1
2.5% of the annual net profit of shareholding companies listed on the Qatar Stock Exchange.

Article 2

Article 2-b shall be added to Law No. 13 of 2008, to be read as follows:
Article 2-b

Without prejudice to the provisions of the preceding Article, the provisions of the law governing the income tax system shall apply to the procedures for obtaining the amount stipulated in Article 1 herein, as well as to the procedures for contesting and appealing thereof. The Tax Appeal Commission of the Ministry of Economy and Finance shall have the competence to consider appeals on the application of the provisions of this Law, submitted by the shareholding companies affiliated thereto.

Article 3

All competent authorities, each within its own field of competence, shall enforce this Law, which shall be published in the *Official Gazette*.

**Please do not consider the material presented above Official
Al Meezan - Qatary Legal Portal**