

# Law No 13 of 2008 on the Contribution by Certain Companies towards Social and Sports Activities 13 / 2008

Number of Articles: 4



Stars icon indicate that some articles are amended

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We Tamim bin Hamad Al Thani, Deputy Emir of the State of Qatar;  
Having reviewed the Constitution;  
Law No. 2 of 1962 regulating the General Fiscal Policy in Qatar, as amended by Decree-Law No. 19 of 1996;  
The proposal of the Minister of Finance;  
The draft law submitted by the Council of Ministers;  
And having consulted the Shura Council;  
Hereby promulgate the following law:

## Articles

Article 1 (Amended By Law 8/2011)★

2.5% of the annual net profit of shareholding companies listed on the Qatar stock exchange shall be levied by the Treasury of Qatar.

Article 2

The amount stipulated in the previous Article shall be allocated to support sports, cultural and charitable activities, and those proceeds shall be devolved to a Fund. The foundation of the Fund; definition of the aims, the financial resources, management thereof, shall be determined by an Emiri Resolution, based on a proposal of the Minister of Finance.

Article 2 - BIS

Without prejudice to the provisions of the preceding Article, the provisions of the laws 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 jurisdiction, shall implement this law, which shall be published in the *Official Gazette*.

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