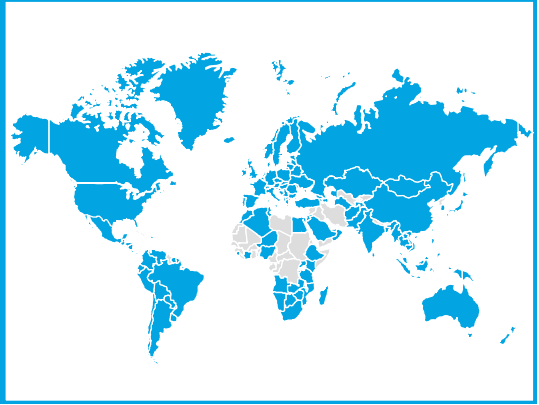


EXPATRIATES QATAR

Tax facts for international assignees



INCOME TAX: WHO IS LIABLE

There are no personal or payroll related taxes in the State of Qatar.

SOCIAL SECURITY CONTRIBUTION

There are no social security payments for expatriates. Expatriates are only entitled to a gratuity payment (or an end-of-service benefits).

The basis of calculation of the gratuity payment to the expatriate employees is as follows:

- The employer shall pay the end of service gratuity to the worker who has completed employment of one year or more.
- The gratuity shall be agreed upon by the two parties, provided that it is not less than a three-week wage for every year of employment.
- The worker shall be entitled to gratuity for the fractions of the year in proportion to the duration of employment.

It is to be noted that for the purpose of calculation of the gratuity, the last drawn basic salary of the employee is to be considered.

For further information and to register for future updates contact expat@bdo.global

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