

**Decision of the Council of Ministers No. (09) of 2021 on Issuing Tables of Sub-Designations of Excise Goods and Their Corresponding Harmonized System Codes.**

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**The Council of Ministers,**

After having perused the Constitution;

Customs Law promulgated by Law No. (40) of 2002;

Law No. (25) of 2018 on Excise Tax;

Emiri Resolution No. (29) of 1996 on the Council of Ministers' Resolutions to be submitted to the Emir for Ratification and Issuance; and

Proposal of the Minister of Finance,

**Has hereby decided as follows:**

**Article (1)**

The Tables of Sub-Designations of Excise Goods and Their Corresponding Harmonized System Codes attached hereto shall enter into full force and effect.

**Article (2)**

1. In the application of Table (1) attached hereto, the term “carbonated soft drinks” shall mean the following goods:
  - a. Beverages that contain gas.
  - b. Concentrates, powders, gels or extracts that can be converted into carbonated soft drinks.
  
2. For the purposes of this Article, unflavoured aerated water and drinks containing alcohol shall not be classified as carbonated soft drinks, even if they contain gas.

3. If the products referred to in Clause (1/b) of this Article have already been taxed, the final carbonated soft drink resulting from mixing these products with an aerating agent by a non-taxpayer shall not be considered an Excise Good under Law No. (25) of 2018, and no tax shall be due on such final carbonated soft drink.

### **Article (3)**

1. In the application of Table (2) attached hereto, the term “energy drinks” shall mean the following goods:
  - a. Beverages to which stimulants are added in conformity with the definition set out in the Gulf technical regulations and standard specifications and the Qatari technical regulations and standard specifications for energy drinks.
  - b. Concentrates, powders, gels or extracts that can be converted into energy drinks.
2. For the purposes of this Article, tea, coffee and drinks containing alcohol shall not be classified as energy drinks, even if they meet the definition of energy drinks.
3. If the products referred to in Clause (1/b) of this Article have already been taxed, the final energy drink resulting from mixing these products with any other aerating or non-aerating products or agents by a non-taxpayer shall not be considered an Excise Good under Law No. (25) of 2018, and no tax shall be due on such final energy drink.
4. If any product meets the definition of energy drinks as referred to in this Article and the definition of carbonated soft drinks as referred to in Article (2) hereof, it shall be classified as an energy drink.

**Tables of Sub-Designations of Excise Goods and Their Corresponding Harmonized System Codes**

**Table (1)  
Carbonated Soft Drinks**

<b>Heading No.</b>	<b>HS Code</b>	<b>Category</b>
21,06		- Food preparations not elsewhere specified or included.
		--- Other:
	21 06 90 92	---- Preparations for making lemonades or other beverages
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.
		--- Aerated waters:
	22 02 10 21	---- Lemonade (e.g. Seven Up) .....
	22 02 10 22	---- Orange drink (e.g. Miranda) .....
	22 02 10 23	---- Cola (e.g. Pepsi Cola) .....
	22 02 10 25	---- Aerated waters (soda).
	22 02 10 29	---- Other.
		--- Other:
	22 02 91 00	- Non-alcoholic beer.

**Table (2)**  
**Energy Drinks**

<b>Heading No.</b>	<b>HS Code</b>	<b>Category</b>
<b>21,06</b>		- Food preparations not elsewhere specified or included.
		--- Other:
	<b>21 06 90 92</b>	---- Preparations for making lemonades or other beverages
<b>22.02</b>		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.
		--- Aerated waters:
	<b>22 02 10 24</b>	---- Energy drinks.

**Table (3)**  
**Tobacco and Tobacco Derivatives**

<b>Heading No.</b>	<b>HS Code</b>	<b>Category</b>
<b>24,01</b>		Unmanufactured tobacco; tobacco refuse.
	<b>24 01 10 00</b>	- Tobacco, not stemmed/stripped.....
	<b>24 01 20 00</b>	- Tobacco, partly or wholly stemmed/stripped.....
		- Tobacco refuse:
	<b>24 01 30 10</b>	--- Suitable for use as tobacco .....
	<b>24 01 30 90</b>	--- Other .....
<b>24,02</b>		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.
	<b>24 02 10 00</b>	- Cigars, cheroots and cigarillos, containing tobacco .....
	<b>24 02 20 00</b>	- Cigarettes containing tobacco.
	<b>24 02 20 10</b>	--- Ordinary cigarettes.
	<b>24 02 90 10</b>	--- Cigars of tobacco substitutes (not containing tobacco or nicotine) ....
	<b>24 02 90 20</b>	--- Cigarettes of tobacco substitutes (not containing tobacco or nicotine) .....

<b>24,03</b>		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized " or "reconstituted" tobacco; tobacco extracts and essences.
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:
	<b>24 03 11 00</b>	--Water pipe tobacco specified in Subheading Note 1 of Chapter 24 (Section 4) of the unified table for classification and categorization of goods for the countries of the Cooperation Council for the Arab States of the Gulf in accordance with the Harmonized System of 2017 attached to Decree No. (45) of 2019.
		-- Other:
	<b>24 03 19 01</b>	--- Chopped or pressed tobacco for roll-your- own cigarettes ...
	<b>24 03 19 20</b>	--- Chopped or pressed tobacco for pipes .....
	<b>24 03 19 30</b>	--- Chopped or pressed tobacco put up for retail sale .....
	<b>24 03 19 90</b>	--- Other .....
		- Other:
	<b>24 03 91 00</b>	-- "Homogenized" or "reconstituted" tobacco .....
		-- Other:
	<b>24 03 99 10</b>	---- Pressed or liquored tobacco for making snuff
	<b>24 03 99 29</b>	---- Other.
	<b>24 03 99 30</b>	--- Snuff .....
	<b>24 03 99 40</b>	--- Jirak .....
	<b>24 03 99 50</b>	--- Tobacco extracts and essences .....
	<b>24 03 99 90</b>	--- Other .....

**Article (4)**

All concerned authorities, each within its respective jurisdiction, shall implement this decision which shall come into force on the day following the date of its publication in the Official Gazette.

**Khalid bin Khalifa bin Abdulaziz Al Thani**

**Prime Minister**

**We, Tamim Bin Hamad Al Thani,**

**Emir of the State of Qatar,** ratify this Decision to be issued.

**Issued in the Emiri Diwan on: 18 /11/1442 A.H**

**Corresponding to: 28/6 /2021 A.D**