Gulf states

Investing in Qatar

Up to 100% foreign ownership in most sectors, 10% income tax, and no VAT.



West Bay skyline in Doha, February 2026 (cropped). Photo: P. Hughes — Wikimedia Commons, CC BY 4.0.

Key facts for investors

Criterion	Value	Details as in the source
Corporate tax	10%[1]	On net income generated in Qatar, and 35% for oil and petrochemicals. Qatari partners are exempt; foreign partners pay 10% on their share of net profit.
VAT	Not applied[1]	The General Tax Authority states that Qatar has not applied VAT.
Foreign ownership	Up to 100%[2]	Except banking and insurance, natural resource exploitation, commercial agencies and sectors set by the Council of Ministers.
Investment legal framework	Law No. (1) of 2019[3]	On regulating non-Qatari capital investment in the economic activity.
Foreign property ownership	In 25 designated areas[4][5]	Freehold or usufruct usually up to 99 years under Council of Ministers Resolution No. 28 of 2020, with residency linked to property value.
Investor residency	Residency via property from QAR 730,000[4]	Property worth at least QAR 730,000 allows a residency permit without a sponsor, subject to residency requirements; property worth at least QAR 3.65 million allows a permit with permanent-residency privileges including free healthcare and education.
Free & economic zones	20-year corporate tax holiday[6]	Qatar Free Zones Authority offers 20-year corporate tax holidays, no individual income tax, zero customs duty on imports, and 100% foreign ownership with full capital repatriation.

Official bodies

- **Investment Promotion Agency Qatar (Invest Qatar)** — Investment promotion and investor information · invest.qa

- **General Tax Authority** — Income tax and returns · gta.gov.qa

Sources

1. Investors guide — General Tax Authority, Qatar (Official page)
2. 100% foreign ownership in Qatar — Invest Qatar (Official page)
3. Investment laws — Invest Qatar (Official page)
4. Keys to unlocking opportunities in Qatar's real estate landscape — Invest Qatar (23 October 2023)
5. Real estate sector — Invest Qatar (Official page)
6. Business friendly — Qatar Free Zones Authority (Official page)

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