

Global Career E-Kit

ICAI Doha Chapter



**The Institute of
Chartered Accountants of India**





The iconic Lusail International Stadium

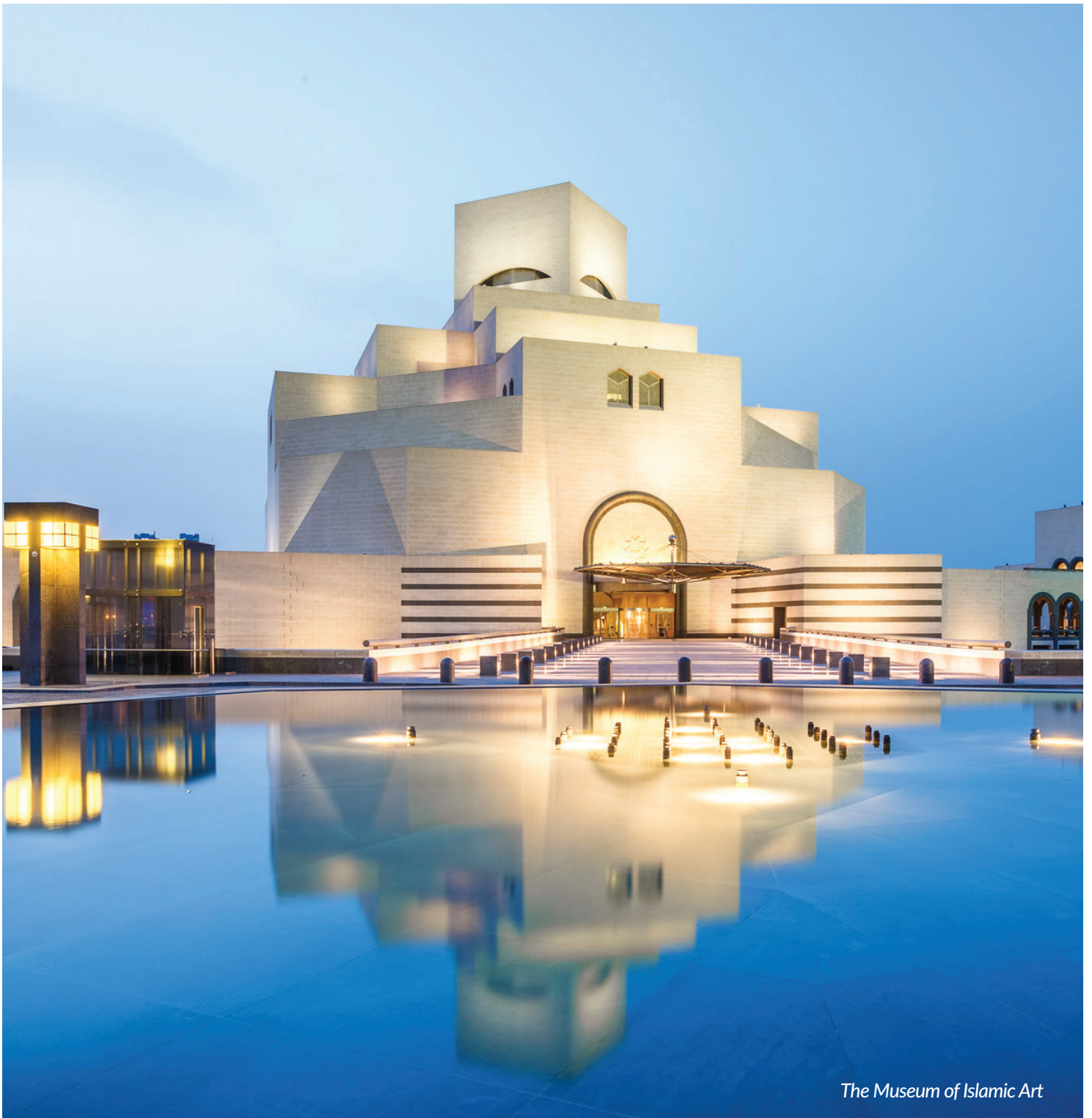


Global Career E-Kit

ICAI Doha Chapter

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The Museum of Islamic Art

Important Notes

This welcome pack is prepared with a view to furnish you with important information that a member may need when he/she arrives in Qatar to take up an employment or to set up his professional firm. The contents should be construed in conjunction with the regulations or laws that are in force in the country.

The socio-economic parameters constantly change in this vibrant economy. The information included in this welcome pack is based on factors as on 31st December 2023. The reader is requested to discuss the facts with the concerned authorities to understand the changes, if any, that may have taken place since the date of publishing this booklet.

Information contained in this document is purely for internal circulation and meant for ICAI members to give them an overview of the activities of the Chapter and to facilitate and guide the members.

This document does not promote Qatar either for practice/employment. The users of this information need to update the requirements before taking any decision in this regard. The benchmark of success of individual members may differ between individual members depending upon the skills, aptitude and professional dexterity.



Global Career E-Kit
ICAI Doha Chapter

About ICAI

About ICAI

The ICAI - An Overview

The Institute of Chartered Accountants of India (ICAI) is a statutory body established by the Chartered Accountants Act, 1949 for regulation and development of the profession of Chartered Accountants in India. The Institute, functions under the administrative control of the Ministry of Corporate Affairs, Government of India. The ICAI is the largest professional body of Chartered Accountants in the world, with a strong tradition of service to the Indian economy in public interest.

The affairs of the ICAI are managed by a Council in accordance with the provisions of the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988. The Council constitutes of 40 members of whom 32 are elected by the Chartered Accountants and remaining 8 are nominated by the Central Government generally representing the Comptroller and Auditor General of India, Securities and Exchange Board of India, Ministry of Corporate Affairs, Ministry of Finance and other stakeholders.

Over a period of time the ICAI has achieved recognition as a premier accounting body not only in the country but also globally, for maintaining the highest standards in technical, ethical areas and for sustaining stringent examination and education standards. Since 1949, the profession has grown leaps and bounds in terms of members and student base.

Activities at a Glance

Regulate the profession of Accountancy	Laying down Ethical Standards
Education and Examination of Chartered Accountancy Course	Monitoring Quality through Peer Review
Continuing Professional Education of Members	Ensuring Standards of performance of Members
Conducting Post Qualification Courses	Exercise Disciplinary Jurisdiction
Formulation of Accounting Standards	Financial Reporting Review
Prescription of Standard Auditing Procedures	Input on Policy matters to Government

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA NEW DELHI



MOTTO

Ya esa suptesu jagarti kamam kamam Puruso nirmimanah |
Tadeva sukarm tad brahma tadevamrtamucyate |
Tasminlokah sritah sarve tadu natyeti Kascan | etad vai tat |

य एष सुप्तेषु जागर्ति कामं कामं पुरुषो निर्मिमाणः ।
तदेव शुक्रं तद् ब्रह्म तदेवमृतमुच्यते ।
तस्मिंल्लोकाः श्रिताः सर्वे तदु नात्येति कश्चन । एतद् वै तत् ।

(That person who is awake in those that sleep, shaping desire after desire, that, indeed, is the pure. That is Brahman, that, indeed, is called the immortal. In it all the worlds rest and no one ever goes beyond it. This, verily, is that, kamam kamam: desire after desire, really objects of desire. Even dream objects like objects of waking consciousness are due to the Supreme Person. Even dream consciousness is a proof of the existence of the self. No one ever goes beyond it : of. Eckhart : 'On reaching God all progress ends')

Source : Kathopanishad

Vision

ICAI aims at harnessing the opportunities and addressing the challenges presented by the rapidly changing environment so that, by 2030, ICAI becomes World's leading accounting body, a regulator and developer of trusted and independent professionals with world class competencies in accounting assurance taxation finance and business advisory services.

ICAI Vision 2030 emphasizes four elements:

- To be World's leading accounting body: ICAI envisions becoming the world's leading accounting body by playing a predominant role in setting world class standards in identified service areas developing thought leadership and research that addresses concerns of countries, developed, developing and underdeveloped.
- A regulator and developer of Trusted and Independent Professionals: ICAI will lay further thrust on its regulatory and developmental role that sets the highest standards of professional and ethical conduct of its members as a core value. Each and every member of ICAI will not only have the obligation to maintain exacting standards of clarity, transparency and disclosure and present an independent, informed and balanced opinion but ICAI will make examples of delinquent members to ensure this core value is embedded in the DNA of its members.
- With World Class Competencies: ICAI will ensure that members have the right skills to serve global markets which are regularly updated and are relevant in the changing economic order. ICAI will provide holistic education, effective practical training and continuous professional development to ensure that the knowledge base of the profession keeps pace with emerging global practices and innovations.
- In accounting, assurance, taxation, finance and business advisory services: ICAI will strengthen facilities available for providing education, training and continuous updating of knowledge as also research and development relevant in current times to establish thought leadership in these areas where members of ICAI have been providing services.

Mission 2030

ICAI will leverage technology and infrastructure and partner with its stakeholders to:

- Impart world class education, training and professional development opportunities to create global professionals.
- Develop an independent and transparent regulatory mechanism that keeps pace with the changing times.
- Ensure Adherence to highest ethical standards.
- Conduct cutting edge research and development in the areas of accounting, assurance, taxation, finance and business advisory services.
- Establish ICAI members and firms as Indian multi- national serve providers.

The Mission 2030 of ICAI lays focus on following key elements:

- **Global Professionals:** ICAI will develop skilled professionals with competencies to service clients not only within India but across the globe that requires technical skills as also cross-cultural appreciation and understanding of global needs. As one of the largest producers of CAs in the world, we will make sure our members can take the rightful place in the global talent pool.
- **Independent and Transparent Regulatory Mechanism:** ICAI will further strengthen and visibly demonstrate its regulatory role through proactive, visible, timely and unbiased action. We will create public awareness and sensitize all stakeholders to the effectiveness of the quasi-judicial role of ICAI and ensure inclusion of wider section of users of member services in carrying out our role as regulator.
- **Highest ethical standards:** ICAI will continue to inculcate the highest ethical standards amongst its members to assist them in upholding the values that the accounting profession stands for. We will continue to include and emphasize ethical values as part of the education and training of students and members.
- **Cutting-edge research and development:** ICAI will become the hub of valued Thought leadership and innovation in the field of accounting, assurance, taxation, finance and business. ICAI will devote resources and create an enabling environment to become the predominant contributor to setting standards across the world in these fields. We will support, fund and take up research on issues that impact has locally and globally.
- **Multi-national Service Providers:** ICAI will facilitate the Indian professional services firms and professionals to establish as multi- national service providers and help them in harnessing global opportunities on one hand and assist them in building capabilities on the other.

The six strategic priorities and Action Plan in line with Vision 2030 are:

- I. Create enabling framework for and facilitate Indian firms and professionals to leverage global opportunities
- II. Leverage national leadership programme to assume leadership in regional and international accounting fraternity
- III. Revitalise education and training systems and establish an enabling ecosystem to produce globally competitive accounting professionals
- IV. Adapt regulatory mechanism to the changing times
- V. Undertake branding and awareness campaign to enhance public perception of ICAI and professionals affiliated to ICAI
- VI. Strengthen organizational infrastructure and technological capabilities to improve engagement with all stakeholders

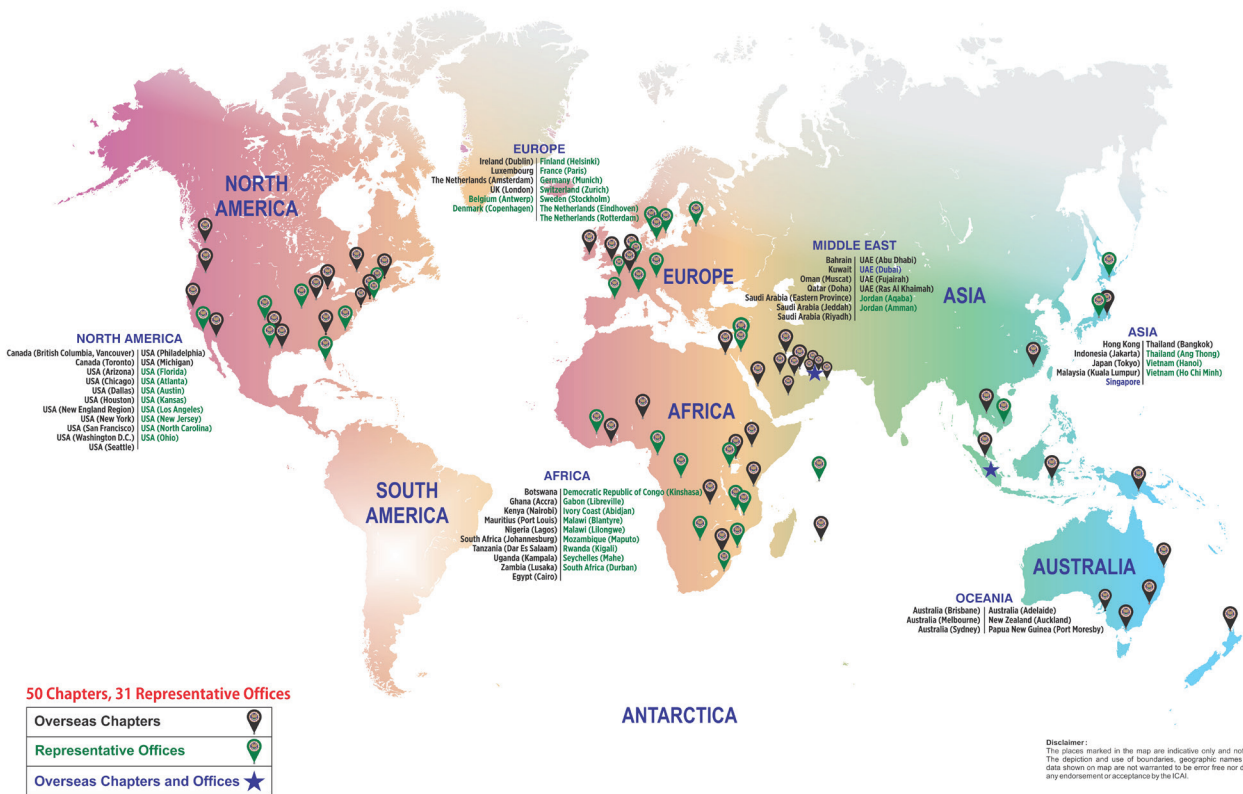
ICAI Presence

Headquarters	New Delhi		
Regional Offices	Mumbai New Delhi	Chennai Kanpur	Kolkata

Global Footprints:

No. of Chapters	50
Representative Offices	31
Overseas Offices	2
No. of Countries	47
Global Cities	81

ICAI International Network



Presence in 81 Global Cities in 47 Countries

as on 31st January, 2024



Global Career E-Kit
ICAI Doha Chapter

Messages

President's Message



CA. RANJEET KUMAR AGARWAL
President
ICAI

While the world today is a global village, the evolving accountancy profession knows no boundaries. The Institute of Chartered Accountants of India (ICAI) today stands tall with being the largest accounting body globally. It is noteworthy to mention that the profession has grown by leaps and bounds embracing the changes that the dynamic landscape presents. And further ICAI has expanded the global reach of Indian Chartered to 50 Chapters and 31 Representative Offices spanning 81 cities in 47 countries.

The ICAI and its members are renowned for their unwavering commitment to excellence, independence, ethical conduct and the highest standards of professional integrity. This dedication has fueled the increasing global demand for our services. And has become a catalyst for the growing needs of Indian CAs abroad.

ICAI, as the regulator of the Chartered Accountants, is always committed to serving its members whether in the domestic territory or abroad. This commitment of us brings forth the idea of global E-Kit which would serve as an answer to all the queries of any Indian member of the Institute who would like to embark their professional journey abroad. **This updated kit contains information on the guidelines for seeking articleship in an overseas location, methodology to register an audit firm in Qatar, updates on local business and regulatory ecosystem, about the CA profession in Qatar like State of Accounting and Auditing Services in Qatar, Procedure for Auditor Registration, employment opportunities and many more such insights. It also contains FAQs for articleship abroad.** Being a one-stop solution for them this E-kit would serve as a repository of knowledge for the members desirous of moving abroad for their professional pursuits.

I would like to express my sincere compliments to the Doha Chapter for providing valuable information to the members in the form of Global Career e-Kit. This resource is designed to provide our members with essential information to aid their professional journey in Doha.

I am confident that the e-kit will be a handy tool for our Chartered Accountants seeking to expand their horizons and establish themselves in the market abroad. The insights and guidance offered within will undoubtedly be invaluable in navigating the landscape therein and seizing the opportunities it presents.

Chairperson's Message



CA. KAMLESH TIBREWAL
Chairperson
ICAI Doha Chapter

As the first overseas chapter, established over four decades ago in 1981, the ICAI Doha Chapter has consistently set benchmarks for success, fueled by the dedication of our past leaders and teams. Our chapter has been a pioneer of innovation, and it is our collective mission to continue raising the bar while proudly keeping the ICAI flag flying high.

We are excited to present this Global Career E-Kit—an endeavor from our side to support our fellow Chartered Accountants as they embark on their professional journey in Qatar. This welcome pack is designed to furnish you with all the key information you may need when arriving in Qatar, whether to take up employment or to establish your own professional practice. We hope this resource will serve as a valuable guide to navigating your career and professional life in this vibrant country.

One of our key priorities is to further enhance the presence and reputation of Chartered Accountants within Qatar. We aim to solidify the “CA” brand as a symbol of professional excellence, integrity, and trust—qualities that ensure our members are equipped to take on critical responsibilities for the betterment of their organizations and the nation as a whole.

Looking forward, our goal is to foster stronger collaboration among ICAI Overseas Chapters and deepen ties with our alma mater. We are committed to providing our members with a truly global platform, where they can engage, network, and share knowledge across borders. In an increasingly interconnected world, such a platform is crucial for exchange of ideas and professional growth.

As we enter 2024, we are excited about the opportunities that lie ahead. Following the success of global events like the FIFA World Cup and Qatar's ongoing progress under its National Vision 2030, we foresee growing prospects for Chartered Accountants in this dynamic country. Qatar's development presents a unique environment for professionals like us to contribute meaningfully and excel.

With the continued support of our dynamic and motivated Executive Committee, all driven by a common goal, I am confident that we will take the Chapter to new heights. Together, we will strive to bring the best to our members and uphold the values that define us as a global profession.

Vice-Chairperson's Message



CA KISHORE ALEX
Vice Chairperson
ICAI Doha Chapter

Dear Professional Colleagues,

It is my pleasure to welcome you to Qatar and to our association. This welcome pack has been thoughtfully curated to provide you with essential information you may need upon arriving in Qatar, whether to begin employment or establish your professional practice. We understand that navigating a new country can be challenging, and our goal is to make this transition smoother by offering this guide as a valuable resource. It serves as a practical tool to support you as you embark on your journey in Qatar and provides a comprehensive overview of both the country and the activities of our Chapter.

As the Vice Chairperson, I am deeply honored to address you on behalf of the Doha Chapter of ICAI, the first overseas chapter, founded in 1981. Over the past four decades, our Chapter has evolved into a hub of professional excellence, driven by dedicated leadership, the commitment of our members, and strategic initiatives that have enabled us to stay ahead in the ever-changing financial landscape.

Our Chapter swiftly adapted to challenges by embracing digital transformation, ensuring we continued to provide value to our members. As Warren Buffett wisely said, “Someone’s sitting in the shade today because someone planted a tree a long time ago.” This quote resonates deeply with our Chapter’s long-term vision—our past efforts are bearing fruit, allowing us to navigate obstacles and emerge stronger.

Looking ahead, I am committed to enhancing the Chapter’s portfolio of services, ensuring that we consistently deliver a high return on investment for our members in terms of professional growth and networking opportunities. Together, with a strategic focus on both financial and intellectual capital, we will continue to raise the bar and take the Chapter to new heights of success.

Thank you for your continued support.

Global Career E-Kit
ICAI Doha Chapter

ICAI Doha Chapter

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About ICAI Doha Chapter

ICAI Doha Chapter was established in the year 1981 and is the oldest among the 50 overseas Chapters of the ICAI. The membership of the Chapter has grown steadily since its founding days and presently has over 400 members who hold key positions in various private and public companies and are actively involved in support and development of the accounting profession in Qatar.

The Chapter is actively involved in enhancing and updating the professional knowledge of its members and to meet this objective, periodically organizes professional lectures and seminars. The Chapter is affiliated to Indian Cultural Center under the aegis of Indian Embassy in Qatar. ICAI Doha Chapter is registered under Qatar Financial Center (QFC) laws. The Chapter is the first professional membership body to be licensed in QFC.

The day-to-day affairs of the Chapter are managed through its Constitution and by an elected eight-member executive committee headed by the Chairperson. Successive Chairpersons and their executive committees have worked tirelessly to ensure the growth of the Chapter and the satisfaction of members' professional needs. The highlight of the annual events calendar is the two-day annual conference, presented each year by eminent personalities from different fields of accounting, taxation and auditing. Also keenly awaited each year is the annual CA Cricket Fiesta, a fun day for the CA fraternity to enjoy with their families.

ICAI Doha Chapter aspires to evolve and grow as a professional body, advancing the cause and building up the profile of Indian Chartered Accountants in Qatar. It organizes various events of professional interest that help the members to build skills, promote quality of services and in the process encourage them to adhere to the highest ethical standards and professional integrity.

The strong membership base in Qatar, participation in local professional and cultural events, networking with professionals colleagues in the region, support of the ICAI and the overall commitment of the committee members over the years have significantly enhanced the 'brand value' of Indian Chartered Accountants ("CA") in the region, while at the same time preserving the ethical values followed by every fellow CA.

Apart from the distinction of being the first overseas Chapter of ICAI, the Chapter also has the distinction of being the first overseas Chapter to elect a lady as Chairperson, when Ms. Leena Dasani was elected Chairperson in 1999. First time in the history of the chapter, for the term 2018, the chairperson and vice-chairpersons were women. This is very much aligned with the objective of Inclusion, which is fostered in the Chapter at all levels.



Mission and Vision

To carry on activities for the extension of knowledge in the field of accountancy, auditing and allied subjects of professional interest.

To help better equip members of the Chapter and other professionals for discharging their obligations.

To spread education in matters relating to accountancy, auditing and allied subjects of professional interest.

To carry out directives, policies, guidelines and initiatives of the Institute.

To assist the Qatari nationals and institutions to develop matters relating to accountancy, auditing and allied subjects of professional interest; and

Generally, to do all acts and undertake all activities necessary, conducive, incidental or ancillary to attain the above-mentioned objects and are in the interest of the members of the Chapter and profession in general.

Conduct social, cultural and sports events for the participation of members.

Objectives of ICAI Doha Chapter

To serve as a medium for facilitating sharing of professional knowledge and expertise among members and CA Students including in the fields of accountancy, auditing and allied subjects contributing to professional, social and personality development

To help in better equipping members of ICAI Doha Chapter in discharging their duties

To carry out applicable and agreed directives, policies, guidelines and initiatives of the ICAI.

To assist members in developing matters relating to accountancy, auditing and allied subjects of professional, social and personality development interest

To facilitate employment opportunities for the members

To organize social events for the members and their families and to provide a platform for them to interact socially and network as part of the ICAI social responsibility initiative

To provide a platform to strive and reach out to global recognition through mutual effort and understanding along the pathway of professional excellence.

To do all acts and undertake all activities necessary, conducive, incidental or ancillary to attain the above mentioned objectives and are in the interest of the members of the Chapter and our profession in general.

Key Activities of ICAI Doha Chapter

CPE Events

The Doha Chapter regularly organizes seminars, workshops and professional development events throughout the year for the benefit of its members. The Doha Chapter organizes CPE events on varied conventional and unconventional topics ranging from Indian Budget to Sportsmanship, Leadership and Corporate Synergy, Cyber Security and Financial Crimes, Robotics, Estate Planning and Blockchain.

CA Examination

Since December 2016, ICAI Doha Chapter works with ICAI, New Delhi and the Embassy of India in Qatar to hold the CA CPT, Intermediate and Final Examinations in Qatar. ICAI Doha Chapter is involved in getting the examination center approved, ensuring smooth conduct of CA Exams, meet all requirements of ICAI for conduct of exams at an overseas chapter and act as examination observer on the days of exams.

Sporting and Social Events

The Doha Chapter organizes various social events such as musical concerts, family fun day, cultural events, cricket tournaments etc. These events along with entertainment provide the members and their families a platform to meet and bond.

CSR Activities and Social Work

Collaboration with local entities such as Indian Embassy, IBPC, Hospitals and other institutions to design, implement, and promote socially responsible initiatives that benefit the community, environment, and economy. It acts as a bridge, ensuring alignment with CSR goals and societal needs. It also provides an opportunity to the members to provide community service opportunities.





Global Career E-Kit
ICAI Doha Chapter

About Qatar



About Qatar

About The Country

Qatar is a country in West Asia which occupies the Qatar Peninsula on the northeastern coast of the Arabian Peninsula in the Middle East; it shares its sole land border with Saudi Arabia to the south, with the rest of its territory surrounded by the Persian Gulf. The Gulf of Bahrain, an inlet of the Persian Gulf, separates Qatar from nearby Bahrain. The capital is Doha, home to over 80% of the country's inhabitants, and the land area is mostly made up of flat, low-lying desert. The country covers an area of 11,581 square kilometers and the population of the country was 2,857,822 as of June 30, 2024, of which 303,000 were Qatari nationals.

Qatar – pronounced 'kuh-TAR' – is located on the Arabian Peninsula, jutting into the Persian Gulf. The first evidence of human settlement dates to the 6th millennium BCE. For centuries, Qatar was largely populated by Bedouin tribes and a few fishing villages, shaped by the rule of Arab tribes, Portuguese explorers, Ottoman leaders and the esteemed al-Thani family, whose leadership has significantly influenced the nation's heritage. Qatar's destiny changed when oil was first discovered in the Dukhan Field in 1940, transforming its economy from pearling, fishing and trade to one of the wealthiest nations in the world.



Major Cities

Doha



Doha is the capital and most populous city of the State of Qatar. A spectacular skyline welcomes you to Doha, Qatar's thriving coastal capital on the Arabian Peninsula. It offers an experience of the Middle East's most enchanting cities and feel more than ever before. Doha is a melting pot of over 94 nationalities that welcomes visitors with open arms. It is an ideal place to start your journey of exploring all that Qatar has to offer. Doha is Qatar's fastest growing city, with over 50% of the nation's population living in Doha or its surrounding suburbs, and it is also the economic center of the country.

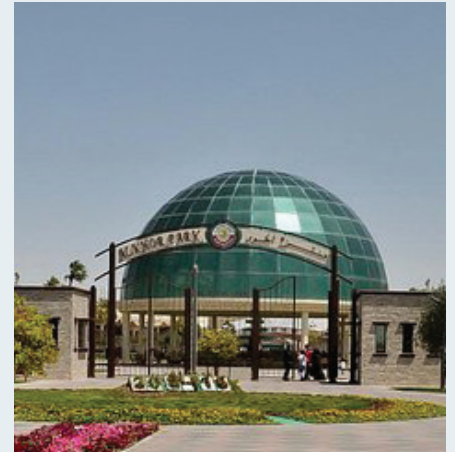
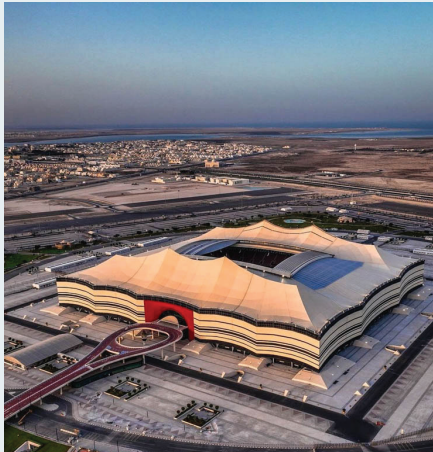
Doha was founded in the 1820s as an offshoot of Al Bidda. It was officially declared as the country's capital in 1971, when Qatar gained independence. As the commercial capital of Qatar and one of the emergent financial centers in the Middle East, Doha is considered a world city by the Globalization and World Cities Research Network. Doha accommodates Education City, an area devoted to research and education.

The city was host to the first ministerial-level meeting of the Doha Development Round of World Trade Organization negotiations. It was also selected as host city of a number of sporting events, including the 2006 Asian Games, the 2011 Pan Arab Games and most of the games at the 2011 AFC Asian Cup. In December 2011, the World Petroleum Council held the 20th World Petroleum Conference in Doha. Most notably, the city hosted the 2012 UNFCCC Climate Negotiations and hosted a large number of venues for the 2022 FIFA World Cup. In May 2015, Doha was officially recognized as one of the New7Wonders Cities together with Vigan, La Paz, Durban, Havana, Beirut, and Kuala Lumpur.

Qatar is not just about its capital city Doha, and the way it's held on to its heritage even while moving towards the contemporary. It's not just about modern structures and high-rise buildings; it's not just about museums and beaches; it's not just about man-made islands or purpose-built hills. There's a lot more to this small, but happening, country. With a long pristine and beautiful coastal line and plenty of sunshine all year round, Qatar is a destination where you can have it all.

Apart from Doha, Qatar is dotted by other small cities and towns, and while some are port towns, others are more significant as they represent the oil and gas industry which thrives in these areas. Visitors will discover dilapidated and abandoned villages, archaeological sites that give a little peak into the area's history; inlets; islands; natural mangroves; golden sands; blue-green waters; and a lot more.

Al Khor



Al Khor is a city in Qatar located in the north. It's the capital of the Al Khor and Al Thakira Municipality, and one of Qatar's main hubs of the oil and gas industry. The city was established in 1972, and, at the time, pearl trading was one of Qatar's main sources of income.

Al Khor started off as a small and isolated settlement that earned its income from fishing and pearl diving, but today, it's approximately 16,000 square meters and one of Qatar's main cities after Doha. Al Khor is a treasure trove of exciting things to do and see. It has some of Qatar's vibrant natural wonders like the ancient Ain Hleetan Well and the Al Khor Towers, the Thakira Mangroves, Purple Island, Al Farkiah Beach the Al Khor Park and Zoo.

Dukhan

Dukhan is an industrial city in Qatar's western region that became popular when oil was discovered there. Almost all the people who live there are employees of Qatar Energy. The city is off limits for others and photography is not allowed within Dukhan. The area around Dukhan is, however, very popular with visitors as there are lots of interesting sites and attraction to see in the area.



Mesaieed



Mesaieed is another oil and gas hub in Qatar and during the 20th century was recognized as an area of prime importance. In 1949 it became QatarEnergy’s tanker terminal, to grow Qatar’s oil industry, because of the deep waters that surrounded the area, and also because it was close to Doha. Located in the southeast of Qatar, it houses employees of QatarEnergy, but that isn’t its only claim to fame. Mesaieed is surrounded by beautiful beaches and golden sand dunes.

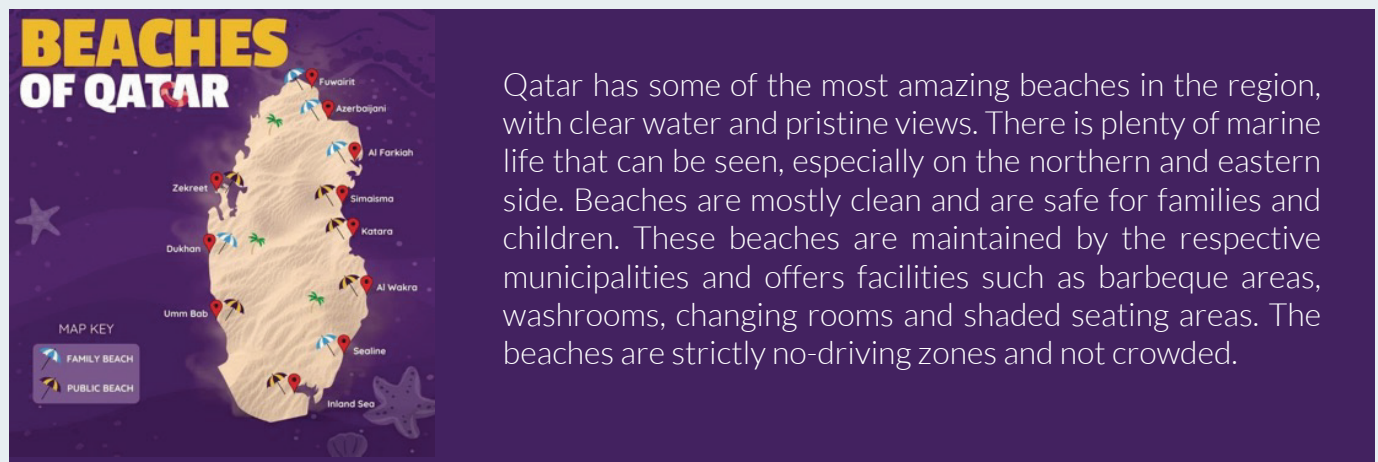


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Major Attractions

Beaches



Qatar's neighborhoods boast waterfront views, sandy beaches, retail, exhibition spaces and eateries, reflecting the rich diversity of this compact state.

With rich cultural history, world-class art and food scenes, spectacular natural wonders and the world's best shopping and wellness destinations to be discovered, Qatar provides the perfect experience.

You will meet a new generation of curators, chefs and explorers who keep Qatar's heritage, crafts and local cuisine alive. Young travelers from all around the world can be inspired by Qatar's youth, who share exciting ways to engage with local culture, from exploring interactive museums to meeting falcons at the souq and tasting delicious Qatari foods.



Souq Waqif



Souq Waqif or “the standing market”) is a marketplace (souq) in Doha, in the state of Qatar. The souq sells traditional garments, spices, handicrafts, and souvenirs. It is also home to restaurants and shisha lounges. The original building dates back to the late 19th to early 20th centuries in a traditional Qatari architectural style. It was renovated in 2006.

Museum of Islamic Art



It is commonly regarded as the most impressive and important cultural attraction in Qatar, the Museum of Islamic Arts welcomes thousands of visitors each week. The collections inside the museum originate from local artists, not to mention artwork from other Islamic artists from across the Muslim world. The top two floors are set aside for permanent exhibitions, while the ground floor is where much of the temporary displays are held.



Sealine Beach



Sealine Resort's unique location offers the widest variety of activities available only in this place in the State of Qatar. Coastal pursuits, desert safari Qatar experiences, and Sealine camping are just some of the many activities available nearby, accessible to all of our guests, and all managed by an experienced team of welcoming professionals.

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Zubarah Fort



On the northwest coast of Qatar, Al Zubarah Fort stands guard over the remains of a once-thriving pearling and trading hub. Established in the 18th century, Al Zubarah was among several independent settlements outside the control of major empires vying for influence in the region. Now hidden beneath desert sands, it tells the story of a pivotal moment in world history that contributed to the rise of modern Gulf states.

The Al Zubarah Archaeological Site features ruins from a significant 18th-century settlement, a 19th-century village, and the iconic 20th-century fort that dominates the desert horizon. In July 2013, UNESCO recognized the site for its preservation and

significance, adding it to the World Heritage List. Visitors can explore the fort's new exhibit, which showcases the site's history, environment, and ongoing research.

Some Useful Information

Climate

The spring season in March is warm and pleasant with occasional thunderstorms. The frequent winds from the northwest are cold in winter and spring and hot in summer. Southeasterly winds, usually hot and damp, spring up between July and October; hot and dry south winds prevail in spring and early summer. The shamal, a north westerly wind common during May, June and July, causes dramatic sandstorms.

Language

Qatar's official language is Arabic; however, English is widely understood and often used as a business language. Other languages spoken by the large expatriate community are Urdu, Hindi, Malayalam, Bengali, Tagalog (Filipino), Persian, Punjabi, Pushto, etc.

Religion

Qatar is an Islamic state with multi-religious minorities like most of the Persian Gulf countries with waves of migration over the last 30 years. The official state religion is Sunni Islam. The community is made up of Sunni and Shi'a Muslims, Christians, Hindus, and small groups of Buddhists and Baha'is. Qatar is also home to numerous other religions mostly from the Middle East and Asia. The country has also hosted numerous interfaith dialogue conferences.

Major Customs & Practices

The influence of Islamic and Arab Culture on Qatar's architecture, music, attire, cuisine and lifestyle is prominent as well. The most distinctive characteristic of local Qatari culture is Diwaniya, which involves large reception rooms used for male social gatherings attended mostly by family members and close friends.

Seafood has been the mainstay of the Qatari diet for centuries. The Arabs in the Persian Gulf region played a crucial role in the spice trade between India and Europe, and spices have remained an important ingredient of Qatari cuisine.

Before the discovery of oil, Pearl hunting was a crucial part of Qatar's economy. Pearl fishery, known as Ghaus, suffered decline after the advent of Japanese pearl farming. However, Qatar's pearl industry laid the foundation of its rich maritime history. Dhows, large wooden ships made from teak wood imported from India, became an indistinct part of Qatar's maritime fleet and dhow building is still practiced.

Qatari clothing is similar to other Persian Gulf countries, typically consisting of a ghutra, agal, and thawb for men, and an abaya and shayla for women. Face veils, usually either a niqāb or burqa, are sometimes worn by women.

Currency

The local currency is the Qatari Riyal ("QR") which is freely convertible and QR 1 equates to US\$ 0.274 or INR 22.90 approximately (as of date). Money can easily be changed at multiple exchange houses.

ATMs are acceptable at malls, petrol stations, supermarkets and marketplaces. Credit cards are widely accepted.

Healthcare

Healthcare in Qatar is excellent and there are no special immunization requirements to enter but a good insurance cover is recommended. Driving in Qatar is on the right. Visitors with an international license can hire a car but should be mindful of steep fines for exceeding speed limits.

Economic Environment

Qatar has a GDP (PPP) of US\$310 billion and a per capita income of US\$ 110,050, making it the 5th richest country in the world, per capita and highest in Gulf. Liquefied Natural Gas is the most important export item. Qatar imports a wide range of products ranging from food products and textiles to machinery. Qatar's most important trading partners are Japan, United States, India, South Korea, Singapore, China, the European Union, and Saudi Arabia. Japan is the largest customer of Qatari oil followed by India, Singapore and South Korea.

Qatar is known for having a very strong economy and it is one of the world's wealthiest and fastest growing nations. Its economic policy is mainly focused on developing its natural gas reserves but other major industries in the country include liquefied natural gas, crude oil production and refining, ammonia, fertilizers, petrochemicals, the manufacture of steel reinforcing bars, cement and commercial ship repair.

Qatar's economic freedom score is 72.3, making its economy the 31st freest in the 2020 Index. Qatar is ranked 3rd among 14 countries in the Middle East and North Africa region, and its overall score is well above the regional and world averages. The "Arab Quartet" boycott's effect on Qatar has dampened economic growth. The government feels forced to maintain a high level of spending. State-run institutions have launched initiatives aimed at diversifying and localizing aspects of operations, and the economy more broadly, over the next few years. These actions will not ameliorate the problems that dampen economic freedom in Qatar. With more than 25 billion barrels in proven oil reserves and the world's third-largest natural gas reserves and is the largest supplier of liquefied natural gas. Qatar proven natural gas reserves stand at approximately 25 trillion cubic meters. Qatar has also strengthened sectors like manufacturing, construction, and financial services. After winning the bid to host the 2022 World Cup, the government expedited large infrastructure projects including roads, light rail transportation, a new port, stadiums, and other sporting facilities.

Though agriculture does not play a large role in Qatar's economy recent developments has forced the government to reduce its Agriculture imports. Various incentives have been given to agriculture-related start-ups. The government is keen on decreasing Qatar's dependence on oil to fuel its economy by transforming it into a regional trading and tourism hub.

Undeterred by the global economic slowdown, the economy of Qatar, one of the most prosperous and vibrant economies in the Middle East, has continued to perform strongly over the past years. The relatively high oil prices coupled with robust domestic demand maintained the stability of the local economy and boosted investor confidence, which hit rock bottom elsewhere in the world.

Due to its strong economy, working in Qatar can be a lucrative option. However, only those with special technical skills (such as CA) may indeed be able to establish a business / receive a generous salary when working in Qatar. The economy relies mostly on income from natural resources like petroleum, with the Petro-chemical industry offering plenty of business and employment options for those working in Qatar. At the same time, the importance of other sectors like real estate, financial services, and construction is increasing.

Many large corporations and international companies have their presence in Qatar. Expats with specialized knowledge and good language skills often find work with these companies.

Financial and Business Ecosystem

Qatar Stock Exchange



The Qatar Stock Exchange is the principal stock market of Qatar. QSE is a full member of the World Federation of Exchanges and was recently upgraded by the MSCI and the S&P Dow Jones Indices.

The primary aim of the Qatar Stock Exchange is to support Qatar's economy by providing a venue for capital raising for Qatari companies as part of their corporate strategy and giving investors a platform through which they can trade a variety of products in a transparent and efficient manner. The Qatar Stock Exchange also provides the public with access to market information and ensures correct disclosure of information.

For more information, visit <https://www.qe.com.qa/>

Qatar Central Bank



The Qatar Central Bank is the central bank of Qatar. It was originally known as the Qatar Monetary Agency it was founded in 1973. Over its history the Qatar Central Bank has increasingly worked in association with other, larger central banks to achieve a stable currency for the country, most recently and notably with the Monetary Authority of Singapore.

For more information, visit <https://www.qcb.gov.qa/>



Grand Hammed Avenue (Bank Street)

Qatar Financial Markets Authority (QFMA)



The QFMA was established to regulate and supervise the financial markets in Qatar by taking all the supervisory and regulatory powers needed to exercise its functions under this law. The QFMA officially undertook its responsibility on September of 2007, where the market, the listed companies and financial services companies were informed that the official functions of supervision and regulation were transferred from the market to the Authority after such functions were with the market for the last 10 years.

Key Functions of QFMA:

- Regulate, control and supervise the financial markets.
- Regulate the dealing of the securities activities with fairness, competitiveness and transparency.
- Raise public awareness of securities activities and promote securities' investment and development.
- Monitor the investors' dealing rules governing activities related to trading of securities and other types.
- Implement disclosure policy in order to achieve fairness, transparency and prevent conflict of interests and internal information exploitation.
- Combat the causes of crimes related to the financial markets.
- Enhance liaison, communication and information exchange with foreign financial markets, and regional and international regulators, organizations and institutions to benefit from their dealing methodologies in order to develop the financial markets within the State of Qatar.
- Conduct studies, collect information and compile statistics on the financial markets' activities and publish relevant reports.

Qatar Financial Centre



The Qatar Financial Centre (QFC) is an onshore business and financial center located in Doha. It offers its own legal, regulatory, tax and business environment, contributing to the decisive economic development and diversification prescribed by Qatar National Vision 2030.

Supported by QFC's broad range of legal and regulatory services, regulated and non-regulated, that align with international best practice, domestic and international companies can set up or expand their business in Qatar. QFC allows up to 100% foreign ownership, 100% repatriation of profits, and charges a competitive rate of 10% corporate tax on locally sourced profits, all while integrating businesses into Qatar's swift expansion into a major trade and investment center.

QFC is governed by the following four independent bodies. Its business-friendly ecosystem operates in line with international best practice to ensure clients receive optimal operational, regulatory, and judicial support.

Qatar Free Zones Authority (QFZ)



Qatar Free Zones Authority (QFZ) is the organization responsible for the development and regulation of the free zones in Qatar. It was established in 2018 with a mandate to build world-class free zones to bring industry-leading companies to the zones that will contribute to Qatar’s continued economic growth and diversification.

QFZ operates through its own regulatory framework, granting companies streamlined access to markets in the Middle East, North Africa, Europe and Western Asia. The QFZ team has a very proactive investment attraction and business development ethos; its senior management is committed to attracting companies by connecting them with the growth opportunities available from the Qatar Free Zones. QFZ also facilitates a streamlined set up process by providing company registrations, licensing, visas and a range of other services for companies to quickly start and maintain operations.



Global Career E-Kit
ICAI Doha Chapter

CA Profession in Qatar

CA Profession in Qatar

State of Accounting and Auditing Services in Qatar

The accounting and auditing profession in Qatar has been growing remarkably with the growth of Qatar. During the early days of formation of the country most of the accounting profession was managed by Asians.

Accounting and Auditing Services as a profession has come a long way in Qatar. The profession has constantly endeavored to keep pace with the ever-growing business needs, stemming from the significant growth in the economy witnessed over the years. From being perceived as a peripheral service, the profession has evolved to become pivotal, in the line of profession. As a result, the number of accounting firms providing audit and assurance services has been on the rise over the years. All Big 4 auditing firms and many international firms are present in Qatar.

The accounting framework in Qatar is generally based on International Standards. Although there is no specified financial reporting framework in the country, the International Financial Reporting Standards (“IFRS”) is required to be followed by law. The Central Bank of Qatar has made it mandatory for banks to prepare financial statements based on IFRS. Similarly, the Ministry of Commerce and Industry (“MOCI”) has compelled listed and specified non-listed companies to prepare financial statements as per IFRS.

Auditors need a license to practice in Qatar, which is allotted only to the nationals. However, expatriates act as Partners/Directors in most of the auditing firms including Big 4s and only restriction is the signing of audit report.

CAs are held in esteem as knowledgeable and ethical professionals and are preferred by employers in Qatar. CAs are well positioned in esteemed organizations and banks such as Finance Manager, CFO, CEO, Financial Analysts, etc.

Accounting and Audit Firms registered in Qatar can offer Accounting, Auditing, Taxation, Valuation and other management consulting services depending on the activities approved by the MoCI in their Registration Certificate. Also, care must be taken to avoid offering other services to clients who are being audited by the audit firm.

Procedure for Auditor Registration

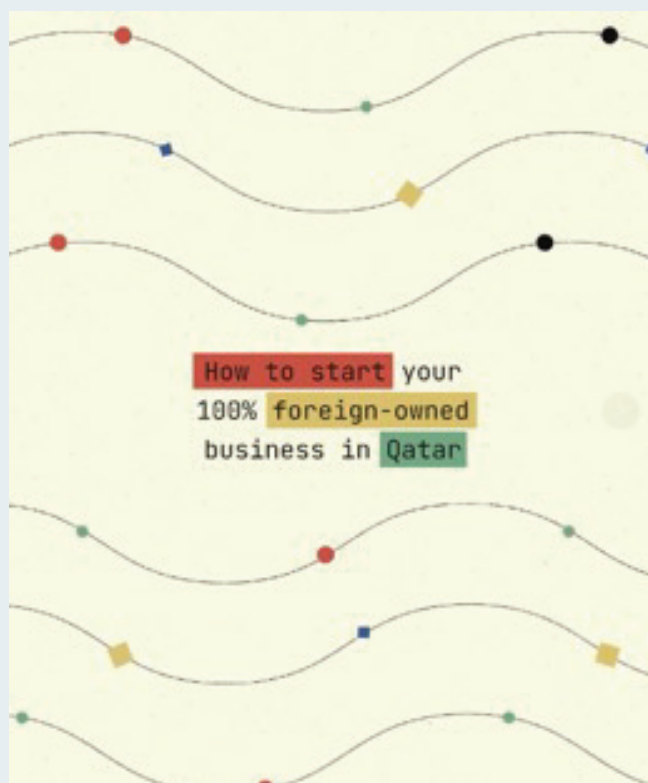
A prospective Chartered Accountant Firm can apply for offering Accounting and Auditing Services by registering with either of the 2 distinct Authorities in Qatar:

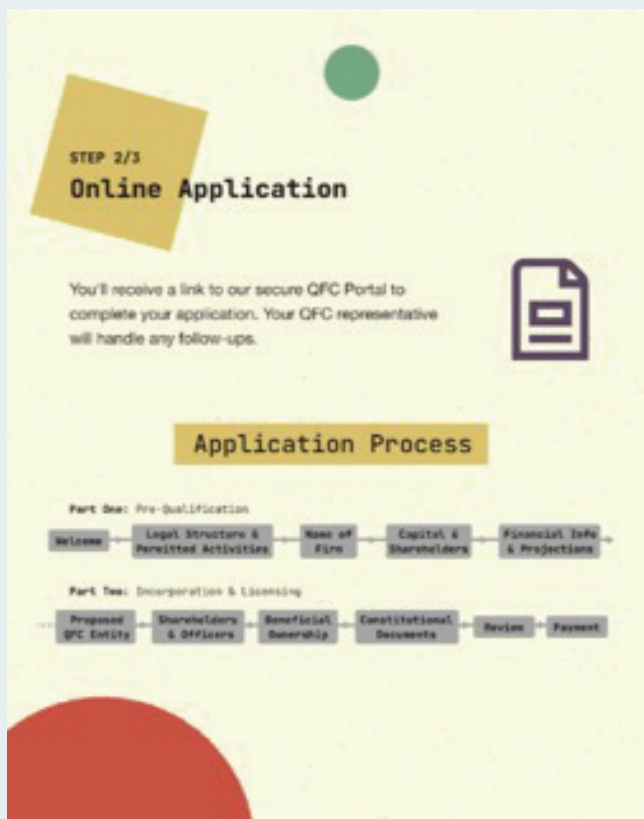
Registering with Ministry of Commerce and Industry (MoCI):

Licensing Application to get entry in the records of Chartered Accountants should be submitted to the Department of Commerce, Ministry of Commerce & Industry in the form prepared for this purpose along with the supporting documents. The Committee shall notify the applicant about the decision of acceptance or rejection, the notification must include the reasons for rejection, and those who refuse may appeal against the decision of the Commission to the Minister of Economy and Commerce and the decision of the Minister to decide on the appeal shall be final. In case of acceptance of application for registration the applicant in this case whether an individual or a company would be provided a license approved by Department of commercial affairs at the Ministry of Commerce & Industry, including name, address, nationality, number and date of registration in the Register and the duration of the license and the type of registration. The key criteria here is to have a Qatari Professional Accountant as a partner in the firm.

Registering with Qatar Financial Center (QFC):

The key advantage here is that an Auditing and Accounting License can be issued with 100% foreign ownership. However, this route is preferable for existing international firms with considerable reputation, brand identity, business strength, vintage, global presence, professionalism and overall standing. Below are the steps in order to apply for registration of a new professional company in QFC.





For the renewal of registration in the records of Chartered Accountants, it should be applied within three months before the expiry date of registration with the payment of renewal fees, the non-working Chartered Accountants will be accepted from the renewal of application.

External auditors who are eligible to carry out external audit for the listed entities and entities subject to the QFMA's jurisdiction shall register in the QFMA external auditors' list. No person shall carry out the external audit for the listed entities and entities subject to the QFMA's jurisdiction, unless registered in the external auditors' list prepared for this purpose in the QFMA.

Employment Opportunities

While most people work and live in the capital city of Doha, new developments in the oil and gas sector have helped usher the birth of other employment hubs, such as Dukhan and Ras Laffan. As the country's economy continues to diversify, new job opportunities are emerging across all sectors. Companies and government agencies welcome progressive hiring practices, as people around the world look to Qatar for employment.

The government understands that the country's greatest asset is its people. The process of Qatarization involves bringing more and more citizens into helping build the economy, thus laying the foundation for a secure future. The legal rights of workers and employers are protected by the country's Labor Law and its amendments. The State is committed to keeping up with international labor standards to make Qatar one of the best places to work and live.

The salary structure is widely open, and it depends upon qualification, experience, skill sets required, type of industry. Generally, employment contracts are reviewed after the initial probation period which extends up to six months and their salary is revised accordingly.

Sponsorship

With the exception of some short-term visas (such as tourist visas), every non-GCC national who wishes to reside and work in Qatar must have a work visa, which shall be arranged by the sponsor. Residency will be obtained subject to medical checkups and fingerprinting. It is illegal to work for anyone other than your sponsor, unless under a formal (and registered) short-term secondment arrangement.

Visas

There are a variety of different visas and permits obtainable in Qatar, dependent on the individual's status. Non-Qatari workers may not be employed unless they hold a valid work permit. Work permits are obtained from the Ministry of Labour after fulfilling various immigration formalities with the Ministry of Interior, including production of a local employment contract and meeting the following conditions:

- The non-availability of a qualified Qatari worker registered in the registers of the Department to carry out the work in respect of which the work permit is applied for.
- The non-Qatari applying for the work permit shall be in possession of a residence permit.
- The non-Qatari national shall be medically fit.

Employment Contract

Employment contracts are subject to – and must confirm to the requirements of the Labour Law in Qatar. This imposes certain minimum standards, which cannot be contracted out of. In particular, the contract (which must be in Arabic and registered with the Ministry of Labour) will provide end of service benefits after one year's continuous service.

Taxes and Duties

People working in Qatar enjoy tax-free salaries. Income Tax is levied on all foreign businesses operating in Qatar, whether the business is considered a natural person or a legal entity.

The corporate tax rate for foreign-owned companies, as of January 1, 2024, is a flat rate of 10 per cent. The flat rate applies to business revenues only, not those of individuals. Normal business expenses are deductible.

Qatar similar to other GCC Nations has prepared a draft law on Value-Added Tax (VAT) in accordance with the unified GCC VAT agreement, which obligates each member state to take domestic procedures for the issuance of local law and procedural policies for the implementation of the tax with a view to implementing the provisions of the agreement. However, the VAT is still not applicable in Qatar.

Banking

A bank account can be opened by the employee after all the residency formalities have been completed. However, as credit facilities are extended to the employee based on their salary, the banks generally insist on receiving a letter of guarantee from the employer under which all the terminal benefits and payments due to the employee will be paid to the bank in case the employee leaves service. In case the employee who has availed credit facilities intends to take up another employment in the Qatar he/she has to discuss the matter with the bank and enter into an arrangement to either close the loan or undertake to continue servicing it during the new employment. A cancellation of the resident visa without the bank's approval can have serious implications.

Schooling

The education system in Qatar at all levels are directed and controlled by the Supreme Education Council (SEC) and the Ministry of Education (MOE). Education in Qatar is very diverse with comprehensive range of government and private schools from different countries to cater to the multi-cultural diversity of its population. The schools offer national and international curricula like the Indian, British, American, etc. While the Indian School starts their term in April, most English-speaking schools starts their term in September. All schools in Qatar are closed in July and August. There is a wide variation in the fees depending on the school type, curriculum and facilities.

Finding the right school for their children is a priority for all parents and can be a cause of concern when moving to a new place. Since Indian nationals are the largest expatriate community in Qatar, there is a good number of Indian schools offering the CBSE (Central Board of Secondary Education) curriculum in Qatar.

Name of the School	Classes	Website	Phone No.
Al Khor International School	KG1, KG 2, Grade 1 to 12	www.akis.sch.qa	44733688
Bhavan's Public School	KG1, KG 2, Grade 1 to 12	www.bhavansqatar.org	44770770
Birla Public School	KG1, KG 2, Grade 1 to 12	www.bpsdoha.net	44676701
Brilliant Indian International School	KG1, KG 2, Grade 1 to 6	www.brilliantindianschool.com	44930039
Doha Modern Indian School	KG1, KG 2, Grade 1 to 12	www.dmisqatar.com	44583121
DPS- Modern Indian School	KG1, KG 2, Grade 1 to 12	www.dpsmisdoha.com	44499100
DPS- Monarch International School	KG1, KG 2, Grade 1 to 12	www.misdoha.com	40337200
Galileo International School	KG1, KG2, Grade 1 to 7	www.galileo-is.com	30313523
Greenwood international School	KG1, KG2, Grade 1 to 6	www.greenwood.qa	44929878
Ideal Indian School	KG1, KG 2, Grade 1 to 12	www.idealschoolqatar.com	44684849
Loyola International School	KG1, KG 2, Grade 1 to 12	www.lisdoha.com	44311390
MES Indian School	KG1, KG 2, Grade 1 to 12	www.mesqatar.org	44572888
Noble International School	KG1, KG 2, Grade 1 to 12	www.nobleqatar.com	55016863
Olive International School	KG1, KG 2, Grade 1 to 10	www.oliveschooldoha.com	44584616
Podar Pearl School	KG1, KG 2, Grade 1 to 12	www.podarpearlschool.org	44145595
Rajagiri Public School	KG1, KG 2, Grade 1 to 12	www.rajagiridoha.com	44885440
Shantiniketan Indian School	KG1, KG 2, Grade 1 to 12	www.sisqatar.info	44151524
The Scholars International School	Grade 1 to 6	www.scholarsqatar.com	44336336

Also, several prestigious universities around the world have satellite campuses in the country in Education City or in the city of Doha. Recently Savitribhai Phule – Pune University has also opened its new campus in Qatar for offering quality education to Indian community students in Qatar.

Name of the University	MIE-SPPU Institute of Higher Education
Website:	www.miesppu.edu.qa
Phone No.	+974 44459888

Qatar Foundation



Qatar Foundation is a private, chartered, non-profit organization in the state of Qatar. Under Qatar Foundation's umbrella are Education City which comprises several foreign universities, academic and training programs, and Qatar Science and Technology Park.

Qatar Foundation launched the World Innovation Summit for Education – WISE – an annual global forum that brings together education stakeholders, opinion leaders and decision makers from all over the world to discuss educational issues.





Global Career E-Kit
ICAI Doha Chapter

Information Resources

Information Resources

FAQs for Articleship abroad

Training of Articled Assistant outside India

A student staying abroad may seek admission in CA Course through qualifying CPT Examination or under Direct Entry Scheme in which a graduate/Post graduate student securing prescribed percentage of marks in respective examination may start articled training after passing one group of Intermediated Integrated Professional Course having completed orientation Programs & ITT. The details of CPT Course and Direct Entry Scheme of CA Course are available on the Institute's website.- www.icai.org it is to note that CA Course examination, practical training and allied Course Curriculum for Indian students or students from abroad are the same.

Often students getting registration in CA Course in India or Abroad have such queries related to articled training which are of following nature. Hence FAQs on training abroad are given below for information.

Q: Can a student registered with the Institute get training outside India?

A: Yes, a student registered with the Institute may enroll for training outside India under an eligible member of ICAI.

Q: Can a Chartered Accountant practicing abroad, train an articled assistant outside India?

A: Yes, a Chartered Accountant is eligible to train an articled assistant provided his/her main occupation is the practice of the profession of accountancy at the time of engaging articled assistants as well as in each of the qualifying years on the basis of which he claims eligibility to train articled assistants. Moreover, the members would be eligible to train articled assistants in accordance with Regulation 43. However, a member associated with a foreign CA Firm in the capacity of partner or paid assistant may also train an articled assistant under certain conditions.

Both eligible firms and candidates have to register themselves online through the articles placement portal. Please visit <http://bosapp.icai.org> for details regarding this facility.

Chapter Contact Details

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Note:

The contact details are subject to change.

Users are requested to reconfirm from the ICAI Doha Chapter website and other publicly available sources.



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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Post Box No. 7100, New Delhi - 110 002

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Western Regional Office	ICAI Tower, C-40, G-Block, Bandra Kurla Complex, Bandra (E) Maharashtra, Mumbai 400051	Ph: (22) 33671400/ 500 E-mail: wro@icai.in
Southern Regional Office	ICAI Bhawan 122, Mahatma Gandhi Road Post Box No. 3314 Nungambakkam Tamilnadu, Chennai - 600034	Ph: (44) 3989 3989, 3021 0300 E-mail: sro@icai.in
Eastern Regional Office	ICAI Bhawan 382/A, Prantik Pally Rajdanga, Kasba Near Acropolis Mall West Bengal, Kolkata - 700107	Ph: (33) 3084 0210 / 03 E-mail: ero@icai.in Website: https://eirc-icai.org/
Central Regional Office	ICAI Bhawan Plot No. 9, Block No. A-1, Lakhanpur, Uttar Pradesh Kanpur 208024	Ph: (512) 2334200, 2334201 E-mail: cro@icai.in
Northern Regional Office	ICAI Bhawan 52-53-54, Institutional Area Vishwas Nagar, Shahdara Near Karkardooma Court Delhi - 110032	Ph: (11) 30210616/630/642/647 E-mail: nro@icai.in

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