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Executive summary

Note by the Secretariat

Addendum

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II. Executive summary

Qatar

1. Introduction: overview of the legal and institutional framework of Qatar in the context of implementation of the United Nations Convention against Corruption

Qatar signed the United Nations Convention against Corruption on 1 December 2005 and ratified it through Decree No. 17 (2007) on 30 January 2007.

The implementation by Qatar of chapters III and IV of the Convention was reviewed in the third year of the first review cycle, and the executive summary of that review was issued on 29 May 2015 (CAC/COSP/IRG/I/3/1/Add.24).

The main laws and regulations implementing chapters II and V of the Convention are as follows: Act No. 11 (2016) on the State Audit Bureau; Act No. 7 (2021) on the Shura Council; Act No. 5 (2022) on the protection of victims, witnesses and persons in similar situations; Act No. 24 (2015) on the regulation of tenders and auctions; Act No. 9 (2022) on regulation of the right to access information; Act No. 11 (2015) on commercial companies; the Penal Code; the Code of Criminal Procedure; Act No. 20 (2019) on combating money-laundering and the financing of terrorism; Amiri Decree No. 6 (2015) on the reorganization of the Administrative Control and Transparency Authority; and Cabinet Decision No. 18 of 2020 on adoption of the Code of Conduct and Integrity for Public Officials.

The institutions involved in preventing and combating corruption include the Administrative Control and Transparency Authority; the Audit Bureau; the Ministry of the Interior; the public prosecution service (which has a dedicated department for corruption and money-laundering cases); the Qatar Financial Information Unit; and the Ministry of Finance.

2. Chapter II: preventive measures

2.1 Observations on the implementation of the articles under review

Preventive anti-corruption policies and practices; preventive anti-corruption body or bodies (arts. 5 and 6)

At the time of the country visit, Qatar was in the process of adopting its first national strategy for promoting integrity and transparency (2023–2027). The drafting process included relevant stakeholders, such as representatives of the private sector and civil society.

Qatar has the following sectoral strategies to support the fight against corruption: the internal strategy of the Administrative Control and Transparency Authority (2018–2022); the strategic plan of the Audit Bureau (2019–2023); the strategy on combating money-laundering and the financing of terrorism (2020–2025); and the strategy of the public prosecution service.

The Administrative Control and Transparency Authority conducts awareness-raising activities, including in mosques and universities. The Authority has signed memorandums of understanding with Qatar University and the Ministry of Culture and Sports that have led to several activities aimed at promoting transparency, for students and university staff. The Administrative Control and Transparency Authority is currently assessing progress made in the implementation of anti-corruption measures; an impact assessment has yet to be drawn up.

The Administrative Control and Transparency Authority cooperates with the General Secretariat of the Cabinet in assessing relevant legislation and submitting proposals for amendments (art. 5 of Amiri Decree No. 6 (2015) on the reorganization of the Administrative Control and Transparency Authority). Recently revised or proposed legislation includes the Civil Service Act, the Procurement Act, the Access to Information Act and a draft act on conflicts of interest.

Qatar has actively contributed to global anti-corruption efforts. It hosted the third session of the Conference of the States Parties to the Convention, held in 2009, and the Thirteenth United Nations Congress on Crime Prevention and Criminal Justice, held in 2015. The country is a party to the Arab Anti-Corruption Convention and a member of the International Anti-Corruption Academy. Qatar hosts and supports the Rule of Law and Anti-Corruption Center, which works with national, regional and international institutions to promote good governance and combat corruption.

The Administrative Control and Transparency Authority reports directly to the Amir (art. 4 of Amiri Decree No. 6 (2015) on the reorganization of the Administrative Control and Transparency Authority). It is tasked with overseeing and coordinating national anti-corruption efforts and disseminating information and raising awareness about corruption. The Authority has an adequate number of trained staff and predictable resources. Its staff benefit continuously from specialized training courses, including those held abroad in cooperation with the International Anti-Corruption Academy. While the Authority has legal personality, a separate budget line and access to additional funds when necessary (arts. 12 and 13 of Amiri Decree No. 6 (2015) on the reorganization of the Authority), there are no specific provisions on its functional and operational independence.

The Audit Bureau also plays a role in curbing corruption. The Audit Bureau is an independent oversight body with legal personality. It reports directly to the Amir, and its budget is attached to the budget of the Office of the Amir (art. 2 of Act No. 11 (2016) on the Audit Bureau).

Public sector, codes of conduct for public officials; measures relating to the judiciary and prosecution services (arts. 7, 8 and 11)

Act No. 15 (2016) on human resources in the civil service and the regulations implementing that Act (Cabinet Decision No. 32 (2016)) are the main texts regulating the conduct of staff of public bodies,[1] especially with regard to recruitment, hiring, retention and promotion. Specific rules apply to judges, public prosecutors, diplomatic and consular staff, university professors, employees of the Office of the Amir, employees of Qatar Energy and the Qatar Investment Authority, and members of the Audit Bureau. Exceptions to appointment on the basis of competition are allowed for the diplomatic corps (art. 2, para. 2 (c), of Decision No. 9 (2011) of the Prime Minister and the Minister for Foreign Affairs on regulations for members of the diplomatic and consular corps).

Appointment to public service positions is based on merit. Vacancies must be advertised (art. 8 of the Act). Recruitment processes are centralized through the national Kawader e-recruitment portal, which contributes to greater transparency. However, employment decisions may be challenged only through the judiciary. Promotion is based on seniority and performance evaluation (art. 46 of Act No. 15 (2016)). The Manual on the Description, Classification and Ranking of Public Service Positions sets clear criteria for promotion and appointment to leadership and specialized positions (Decision No. 51 (2017) of the Minister of Administrative Development, Labour and Social Affairs).

All government entities must adopt and implement staff training plans (arts. 30–32 of Act No. 15 (2016) on human resources in the civil service). Employee participation in training is taken into account in performance evaluations (art. 41) and promotion (art. 47). A number of training sessions have been held on integrity, corruption prevention, transparency in public procurement, accounting and conflicts of interest, including codes and standards of conduct. The Institute of Public Administration offers specialized training courses on integrity and corruption prevention, in cooperation with the Administrative Control and Transparency Authority.

[1] Civil servants and other non-elected public servants.

Public service salaries are based on rank and seniority, and reflect the country's level of development.

Other than the swearing-in of specific categories of public officials, such as police officers, prosecutors and judges, there are no additional procedures for the selection, training or rotation of individuals in respect of public positions that are vulnerable to corruption. In fact, such positions have yet to be identified.

Elections are held for two-thirds of the 45 seats on the Shura Council; the Amir appoints the remaining 15 members. Conditions for holding elections are set forth in articles 80, 92, and 115 of the Constitution. Those provisions require, inter alia, that candidates be impartial and have not previously been convicted of a crime against honour, including corruption.

Elections are held for the 29 seats on the Central Municipal Council. Act No. 12 (1998) regulating the Central Municipal Council sets out requirements similar to those for Shura Council candidates (art. 5). Election campaigns for the Central Municipal Council elections are regulated exclusively by Decision No. 7 (1998) of the Minister of the Interior on the rules governing electoral campaigning for the Central Municipal Council. There are no regulations governing the funding of candidatures for elected public office.

Several laws contain provisions aimed at promoting transparency in public administration and avoiding conflicts of interest (art. 115 of the Constitution; art. 8 of Act No. 12 (1998) on regulation of the Central Municipal Council; art. 8 of Act No. 7 (2021) on regulation of the Central Municipal Council; art. 15 of Act No. 7 (2021) on the Shura Council; arts. 22 and 54 of the regulations for diplomats; art. 33 of the Act on public procurement; arts. 80–82 of the Act on human resources in the civil service; art. 46 of the Act on the Audit Bureau; art. 122 of the regulations for Audit Bureau staff; and article 10 of Cabinet Decision No. 18 (2020) on adoption of the Code of Conduct and Integrity for Public Officials). Although public officials, including elected officials, are required to avoid conflicts of interest and report them when they occur, the rules in place are not sufficiently elaborated. Efforts have been made to merge the various provisions on conflicts of interest into a consolidated act. Such an act was under consideration by the Cabinet at the time of the country visit.

The rules on the acceptance by public officials of gifts are clear and comprehensive. Non-elected public officials may not solicit or accept gifts or privileges, regardless of their value. If refusal is inappropriate, such benefits must be reported in the gift registry maintained by all government agencies (art. 11 of Cabinet Decision No. 18 (2020) on adoption of the Code of Conduct and Integrity for Public Officials). However, there is no obligation to declare personal interests that might create a conflict.

Act No. 15 (2016) on human resources in the civil service emphasizes integrity, honesty and responsibility. It prohibits public servants from committing acts that interfere with the proper performance of public services, such as negligence, secondary employment, and the disclosure of confidential information (arts. 79–81). The Code of Conduct and Integrity for Public Officials specifies additional duties for non-elected public officials. To a certain extent, it mirrors the International Code of Conduct for Public Officials. Violation of the Code is punishable under the human resources rules and policies of public agencies.

Public officials must report acts of corruption (art. 33 of the Code of Criminal Procedure), either in person or remotely, to the Ministry of the Interior, the public prosecution service or the Administrative Control and Transparency Authority. Reporting channels include email, hotlines, official web pages and the mobile application Metrash2, which can be used to report any violation. The Ministry of the Interior offers in-kind and financial rewards – including promotion – to persons who report crimes. The whistle-blower's identity may be kept confidential during the investigation if so requested. The recently adopted Act No. 5 (2022) on the protection of victims, witnesses and persons in similar situations provides for measures to protect persons who report acts of corruption, including temporary or permanent reassignment

of the protected person (art. 7). The Act also establishes penalties that may be imposed on persons who threaten whistle-blowers. Since the Act was enacted only recently, it has not been possible to assess its effect on the reporting by public officials of acts of corruption.

There are no codes of conduct for elected officials, to whom the rules of conduct for non-elected officials do not apply.

The independence of the judiciary is guaranteed by the Constitution (art. 130 of the Constitution and art. 2 of the Act on the judiciary).

Article 27 of the Act on the judiciary establishes the requirements for appointment to the post of judge, which include not having been convicted of a felony or misdemeanour that violates honour or honesty, including corruption offences. The selection process is overseen by the Supreme Judicial Council. However, the regulations in force do not clarify how candidates are vetted.[2] Judges are appointed initially as assistant judges for a period of three years, including one year of mandatory training at the Centre for Legal and Judicial Studies (art. 28). Promotions are based on seniority and performance (art. 29). The inspection unit of the Supreme Judicial Council carries out appraisals of judges twice a year. Non-Qatari judges who join the judiciary are subject to contractual clauses set out in bilateral agreements with the countries of which those judges are nationals.

The Supreme Judicial Council is in the process of developing the Mahakem e-litigation application, which will digitize litigation procedures.

Chapter 9 (arts. 40–46) of the Act on the judiciary emphasizes the importance of maintaining integrity and a good reputation, and avoiding behaviours or activities that would compromise the honesty and integrity of judges, such as engaging in commercial activities or politics.

The Act on the judiciary clearly and objectively defines the conditions under which judges may be disciplined (art. 50 of the Act). Decisions of the disciplinary board, whether they relate to judges or to prosecutors, are not subject to appeal (art. 56 of the Act).

Both the Code of Procedure (No. 13 (1990)) and the Act on the judiciary contain provisions aimed at preventing conflicts of interest, including grounds for dismissal and recusal of judges (arts. 98–101 of the Act on the judiciary). Judges are subject to the Code of Conduct (Supreme Judicial Council Decision No. 8 (2020)).

The Code provides for a sufficient tenure of service with a retirement age of 70. However, the possibility of termination of a judge's tenure by Amiri decree for reasons of public interest lacks objectivity and may interfere with the independence of the judiciary (art. 63 of the Act on the judiciary).

The public prosecution service was established in accordance with Act No. 10 (2002). It operates as an independent judicial body under the authority of the Attorney General. Act No. 10 (2002) reflects several rules set out in the Act on the judiciary. The Attorney General is appointed by the Amir. However, there are no requirements ensuring the objectivity of other appointment decisions based on merit and competition, for example.[3]

Other than the general provisions contained in Act No. 10 (2002), there is no code of conduct for staff of the public prosecution service.

[2] Following the country visit, Qatar reported the adoption, through Amiri Decree No. 52 (2023) of 14 September 2023, of regulations applicable to judges. Those regulations outline the recruitment process.

[3] After the country visit, Qatar reported that the new Act No. 9 (2023) on the public prosecution service introduces more objective requirements for the appointment process, the most important of which is the requirement of passing a personal interview.

Public procurement and management of public finances (art. 9)

Act No. 24 (2015) on tenders and auctions and Cabinet Decision No. 16 (2019) regulate public procurement in ministries, government agencies and public authorities and institutions.[4] Secret contracts for the armed forces, police and other military bodies, as well as contracts for Qatar Energy and the Qatar Investment Authority, are subject to separate rules.

Procurement transactions are decentralized. Tenders are regulated by procurement committees that include a member of the Audit Bureau (art. 9 of Act 24 (2015)). While procurements must be carried out by open tender, the rules allow, in exceptional cases, the use of five other procurement methods as set forth in Decision No. 16 (2019) (art. 2 of Act No. 24 (2015)). Although procurement through "direct agreement" is allowed under strict and clear conditions, public contracting entities are not subject to procurement plans (art. 66 of Decree No. 16 (2019)). Moreover, there is no prohibition on the splitting of contracts.

All tenders must be published for 90 days (arts. 25 and 26 of Decision No. 16 (2019)). There is a consolidated tender portal for publishing information and receiving bids and requests for qualification, and for the notification of contract awards (https://monaqasat.mof.gov.qa/).

Contracts are awarded on the basis of the lowest total price and conformity with the technical requirements. The exceptions to that rule are narrow and objective (art. 47 of Decision No. 16 (2019)). Although bids are opened electronically, bid opening sessions are not public.

The dispute resolution committee at the Ministry of Finance, chaired by a judge, considers administrative disputes that arise prior to the conclusion of a contract from application of the provisions of the procurement rules (art. 37 of Act No. 24 (2015)). The committee's decisions may be subject to judicial review (art. 38 of Act No. 24 (2015)).[5]

Article 33 of Act No. 24 (2015) outlines conditions aimed at preventing conflicts of interest among public officials involved in procurement. Officials who have a direct or indirect interest in a particular procurement must declare that interest and are prohibited from entering into a partnership with bidders.

In accordance with article 76 of the Constitution, the Shura Council approves the State budget. Rules governing the State budget are detailed in Act No. 2 (2015). The public budget is available on the website of the Ministry of Finance, with details on allocations to each sector. Supplementary budgets are not required to be approved by law. It is not possible for the public to take part in budget consultations.

All public entities must report revenues and expenditures. Revenues are verified as soon as the funds are deposited into the State account. Non-compliance results in the suspension of financial flows, and non-compliant agencies must justify their actions to the Ministry of Finance.

The financial oversight department of the Ministry of Finance monitors budget implementation by requiring disbursing bodies to submit quarterly reports (art. 26 of Act No. 2 (2016)). The department of accounts and treasury of the Ministry of Finance reviews the accounts of government entities in accordance with Amiri Decree No. 10 (2019) on the organizational structure of the Ministry of Finance.

The Audit Bureau conducts external audits of budget implementation to make sure that financial accounting rules are adequately applied, and suggests possible improvements. The Audit Bureau prepares reports on the results of audits of

[4] As amended by Legislative Decree No. 18 (2018).

[5] The rules and procedures to be followed before the committee are outlined in Cabinet Decision No. 33 (2017) concerning the establishment of a committee to settle administrative disputes arising from application of the provisions of the Act on tenders and auctions and the regulations implementing that Act, and the rules and procedures to be followed before the committee (2017).

government agencies and submits them to the Minister of Finance so as to draw attention to any deficiencies and recommend corrective action. The Audit Bureau may ask the audited entity to suspend disbursals and to recover amounts that have been disbursed improperly. It may also require violators to refund misappropriated or missing amounts (arts. 21–28 of Act No. 11 (2016) on the Audit Bureau). The rules governing the State's final accounts and oversight of the Audit Bureau are outlined in articles 30 to 33 of Act No. 2 (2015) on the State's financial system.

The internal audit and financial oversight departments of the Ministry of Finance analyse risks on a quarterly basis and report to the Minister of Finance. Through the risk management department, the Audit Bureau identifies and analyses major risks to the agencies that it supervises.

Chapter 4 of Act No. 11 (2016) contains detailed rules on violations of financial regulations and on disciplinary penalties. The Audit Bureau may initiate disciplinary proceedings against a public official for financial irregularities. Such proceedings are conducted before the competent disciplinary authority. The Bureau may also appeal against disciplinary decisions issued against offenders (arts. 39 and 40 of Act No. 11 (2016)).

Although there is a mechanism for ensuring follow-up to the recommendations of the Audit Bureau within 30 days (arts. 23 (2) and 24 (1) of Act No. 11 (2016)), the Audit Bureau does not notify the Shura Council of any budget implementation reports or findings. Moreover, the reports of the Audit Bureau are not published.

Act No. 2 (2015) on public finances includes key provisions aimed at the maintenance of sound accounting records, financial statements and documents related to public expenditures and revenues. The Act provides for accurate record-keeping, compliance with national and international accounting standards, and transparency in financial management. The Ministry of Finance has issued a number of regulations in that regard, including regulations for financial and accounting systems and data, and has developed consolidated government financial policies.[6]

Public reporting; participation of society (arts. 10 and 13)

As part of Qatar National Vision 2030, great efforts have been made to promote transparency and efficiency in public services. Both the National Development Strategy 2018–2022 and the E-Government 2020 Strategy set out concrete initiatives aimed at achieving the Vision's goals, including the open data policy (2014); the Tasmu Smart Qatar programme; the Hukoomi government portal; the Meezan legal portal; the government procurement portal; the customs clearance system; the single window investor services system; the Metrash service; and the Official Gazette (Al Meezan) website. These have all helped to simplify administrative procedures in Qatar significantly.

Qatar recently adopted Act No. 9 (2022) on the public's right of access to information. The Act establishes the type of information that must be automatically disclosed (arts. 9 and 10), the processing times for ordinary and urgent requests (arts. 13 and 14), an appeal mechanism (art. 18) and penalties for non-compliance (arts. 21–25). Grounds for refusal of a request for information are set forth in articles 17 and 20. However, the Act does not clarify the grounds for refusal "where necessary". Since the Act had not yet entered into force at the time of the country visit, its implementation cannot be assessed.

A corruption risk assessment was conducted as part of the national money-laundering risk assessment carried out in 2019 with the participation of all national stakeholders. The authorities reported that corruption risks were determined to be low. The Administrative Control and Transparency Authority recently initiated a corruption risk assessment, and an assessment of the prevalence of corruption among young

[6] The policies in question were issued by the financial oversight department of the Ministry of Finance after the country visit on 1 July 2023.

people was carried out. However, there have been no comprehensive assessments, and no measures have been taken to disseminate information on corruption risks in public administration.

The Administrative Control and Transparency Authority has held awareness-raising activities on the dangers of corruption, some in cooperation with civil society organizations.

Qatar organizes and supports a number of education initiatives, including at the international level, to promote a culture of non-tolerance of corruption. The Rule of Law and Anti-Corruption Center is working to develop specialized anti-corruption expertise and skills and to disseminate anti-corruption policies and tools. Courses on combating corruption and promoting integrity have been adopted in schools and universities.

Other than "e-participation" on the Hukoomi platform, through which the public may submit complaints and suggestions to decision makers, there is no official mechanism enabling the public to contribute to decision-making processes. No specific measures have been taken to promote and protect the freedom to seek, receive and disseminate information concerning corruption.

The Administrative Control and Transparency Authority, the public prosecution service and the Ministry of the Interior have multiple channels for receiving corruption complaints. Those channels include regular and electronic mail, hotlines, websites, and dedicated offices for receiving complaints in person (art. 5, para. 7, of Amiri Decree No. 6 (2015) on the reorganization of the Administrative Control and Transparency Authority). However, anonymous reporting is not regulated by law.

Private sector (art. 12)

Qatar has adopted measures to promote integrity in the private sector.

In order to promote cooperation between law enforcement authorities and the private sector, the Ministry of the Interior pays in-kind and financial rewards to anyone who actively contributes to the reporting of corruption offences, including whistle-blowers in the private sector.

The Qatar Financial Markets Authority has issued corporate governance rules for companies and legal entities listed on the main market (2016) and for emerging companies (2014). Corporate governance rules for private joint stock companies have been issued by the Minister of Trade and Industry (Decision No. 71 (2019)). The Central Bank has issued mandatory governance rules for all banks operating in Qatar (Central Bank Decision No. 25 (2022)). Those rules require bank boards to, inter alia, adopt codes of conduct aimed at preventing unacceptable behaviour, including corruption (principle 1 (3)), and set out standards for the prevention of conflicts of interest (principle 3).

Act No. 11 (2015) concerning commercial companies includes provisions aimed at achieving integrity and transparency in the management of private companies and preventing fraud, corruption and conflicts of interest (arts. 108–126 and 334–340).

The Unified Economic Register was established to collect information, data and documents on companies, legal arrangements and non-profit organizations, including beneficial owners (Act No. 1 (2020) on the Unified Economic Register and Cabinet Decision No. 12 (2020) on the same matter).[7] Information on beneficial owners must be correct, accurate and up to date (art. 12 of Act No. 1 (2020)). Access to the Register is granted to law enforcement and judicial authorities. Any person seeking information may submit a written request to the competent department of the Ministry of Commerce and Industry (arts. 6 and 7 of Act No. 1 (2020)). However, no rules have

[7] Article 12 of Act No. 1 (2020) on the Unified Economic Register establishes penalties for non-compliance with the obligation to keep a complete, accurate and up-to-date record of required data on beneficial owners and send a copy of that record to the competent authority, as specified by the regulations.

been adopted on the procedure for processing such requests. The necessary platforms are being put in place.

Listed companies are required to comply with the International Financial Reporting Standards (art. 20 of the Corporate Governance Code for Companies Listed on the Venture Capital Market).

Chapter 5 of the Commercial Code requires all joint stock companies to appoint auditors. Section 5 of the Corporate Governance Code for Companies Listed on the Venture Capital Market requires listed companies to arrange for an annual external independent audit that meets the highest professional standards.

The acts referred to in article 12, paragraph 3, of the Convention are not expressly prohibited by accounting rules, including in the financial free zones.

The legal system of Qatar does not allow tax deductions for expenses that constitute bribes. According to article 2, paragraph 2, of Act No. 24 (2018) on income tax, expenses that violate national laws are not tax deductible.

With regard to the Qatar Free Zone and the Qatar Science and Technology Park, the Qatar Free Zone Authority is working on further measures to prevent private sector corruption. Those efforts include draft anti-bribery regulations,[8] draft guidelines on investment company governance, a draft compliance and enforcement policy, draft employment regulations, draft professional service rules and draft tax regulations.[9] In addition, the Qatar Free Zone Authority is working on a schedule of financial penalties for legal entities that violate free zone legislation.[10] Regulations for Qatar Free Zone companies contain rules on record-keeping and maintaining financial statements (arts. 43–48 of section VII on accounting and auditing). The Qatar Free Zone Authority is legally authorized to issue standards and codes of conduct for companies in the free zones under article 7, paragraph 2 (b), of the regulations on the mandate and powers of the Qatar Free Zone Authority. However, no such standards have yet been issued. The registration of companies within the Qatar Free Zone and Qatar Science and Technology Park is mandatory (art. 4 of the Qatar Free Zone Act and art. 5 of the Qatar Science and Technology Park Act). Company information, such as the company's name, legal status, address, main regulatory authorities and directors, can be made available to the general public upon request. The Unified Economic Registry covers the Qatar Free Zone and Qatar Science and Technology Park, including with respect to requirements concerning the recording of information on beneficial owners.[11] Measures are in place to prevent abuse of the procedures to be followed by private entities in the free zone. They cover subsidies and licences granted by public authorities for commercial activities, and include the obligation for free zone entities to provide the Qatar Free Zone Authority with up-to-date annual financial statements and any other relevant information (art. 10 (2) of the Licensing Regulations). The Authority has the power to revoke licences in cases of non-compliance (arts. 11 and 12 of the Licensing Regulations). Free zone entities are legally required to cooperate with the Authority in obtaining information on shareholders, including details of legal and beneficial owners (art. 15 (3) of the Licensing Regulations).

There are no conflict-of-interest measures in place limiting the professional activities of former public servants or the employment of public servants by the private sector after their resignation or retirement, including in the free zones.

[8] The duties and obligations of free zone entities with respect to combating bribery in the Qatar Free Zone, in addition to national anti-corruption laws applicable in the Qatar Free Zone, are specified in articles 39 and 40 of Act No. 34 (2005) on "investment free zones".

[9] The draft professional service rules regulate audit services and standards and record-keeping requirements for companies operating in the Qatar Free Zone.

[10] At the time of the country visit, those instruments had not yet been adopted.

[11] Article 11 (5) of the regulations for Qatar free zone companies requires companies to update the details of beneficial owners, enter them in the shareholders' register and notify the Qatar Free Zone Authority of any change.

Measures to prevent money-laundering (art. 14)

The anti-money-laundering regime of Qatar consists primarily of the following: Act No. 20 (2019) on combating money-laundering and the financing of terrorism; the regulations implementing that Act, issued through Cabinet Decision No. 41 (2019) (amended in December 2021); and regulations, instructions and guidelines issued by the Qatar Financial Information Unit, the Qatar Central Bank and other oversight agencies. The requirements apply to financial institutions, non-financial businesses and professions and non-profit organizations. Virtual asset service providers and casinos are prohibited from operating in Qatar (arts. 275 and 276 of the Penal Code). In Qatar, the position of notary public is a government position and is not treated as a non-financial business or profession.

The banking sector is governed both by State regulations and by the Qatar Financial Centre regulations. The implementation of anti-money-laundering measures is overseen by five agencies. The Qatar Central Bank and the Qatar Financial Markets Authority oversee financial institutions in the country. The Ministry of Justice and the Ministry of Commerce and Industry oversee certain non-financial businesses and professions. The Qatar Financial Centre Regulatory Authority oversees financial institutions and specified non-financial businesses and professions in the Qatar Financial Centre. For financial institutions operating in the Qatar Financial Centre and in Qatar in general, the Financial Stability and Risk Control Committee oversees coordination among supervisors of financial institutions.

Qatar applies a risk-based approach to anti-money-laundering oversight.

Oversight and law enforcement authorities cooperate in combating money-laundering and exchange information both domestically and internationally (art. 58 of the Act on combating money-laundering and the financing of terrorism).

Qatar uses a national risk assessment process to assess money-laundering and terrorism financing risks. The process is led by the National Anti-Money Laundering and Terrorism Financing Committee. The legislation of Qatar requires the national risk assessment to be updated at least every three years and whenever necessary within that period (art. 30 of the Act on combating money-laundering and the financing of terrorism, and art. 50 (3) of the regulations implementing that Act). The National Anti-Money-Laundering and Terrorism Financing Committee is in the process of updating the 2019 national risk assessment, to be completed in 2023.

All financial institutions and designated non-financial businesses and professions must have internal anti-money-laundering systems that include the following: identification and verification of the identity of clients and beneficial owners; continuous monitoring of transactions; enhanced due diligence for high-risk clients, accounts and transactions; record-keeping; and reporting of suspicious transactions (art. 52).

In 2019, Qatar switched its disclosure system to a new written declaration system. A form must be filled out by all travellers bringing cash and bearer negotiable instruments of greater value than QR 50,000 ($13,730) across the border. The declaration system also covers the cross-border transportation of precious metals and stones.

Article 18 of the Act on combating money-laundering and the financing of terrorism and articles 32–36 of the regulations implementing the Act list the requirements applicable to financial institutions, brokers and beneficiaries conducting electronic transfers of funds, in line with the Convention.

Qatar contributes to the development and reinforcement of regional and international cooperation in combating money-laundering and terrorism financing, notably by taking part in the Middle East and North Africa Financial Action Task Force and the Egmont Group of Financial Intelligence Units.

2.2. Successes and good practices

- The Audit Bureau and the Ministry of Finance are now represented on procurement committees. A dispute resolution committee, chaired by a judge, has been established (art. 9, para. 1).
- Qatar contributes to the development and reinforcement of regional and international cooperation in combating money-laundering (art. 14, para. 5).

2.3. Challenges in implementation

It is recommended that Qatar:

- Continue its efforts to adopt and implement a national anti-corruption strategy, and put in place a follow-up mechanism that uses reliable and suitable impact indicators to monitor and assess the effectiveness of the various anti-corruption strategies and practices (art. 5, paras. 1 to 3).
- Ensure the independence and transparency of the Administrative Control and Transparency Authority, including through legal guarantees, to enable it to perform its functions effectively and free from undue influence (art. 6, para. 2).
- Ensure that appointments to all public service positions, including those not covered by the Act on human resources in the civil service, are made on the basis of objective criteria such as merit; establish a non-judicial mechanism for appealing civil service recruitment decisions; establish procedures for the selection and training of individuals for public positions that are especially vulnerable to corruption and, where appropriate, the rotation of such individuals to other positions; and consider strengthening criteria concerning appointment and election to public office, including through enhanced transparency and conflict-of-interest rules for candidates (art. 7, paras. 1 and 2).
- Consider taking legislative and administrative measures to enhance transparency in the funding of candidatures for the Shura Council and the Central Municipal Council (art. 7, para. 3).
- Continue its efforts to adopt the draft act on conflicts of interest with a view to comprehensively regulating conflicts of interest among public officials, and establish mechanisms for reporting and resolving conflicts of interest and reinforcing implementation of that act, including through training programmes and guidance (art. 7, para. 4, and art. 8, para. 5).
- Promote integrity, honesty and responsibility among elected public officials and enforce codes or standards of conduct in order to ensure the correct, honourable and proper performance of elected public office functions (art. 8, para. 1).
- Reinforce the transparency and effectiveness of the procurement system by prohibiting contract splitting, requiring procuring agencies to have procurement plans, and allowing public access to tender opening sessions (art. 9, para. 1).
- Enhance transparency and accountability in the management of public finances by: adopting a supplementary budget exclusively through a legislative process; providing for the possibility of public comment on the budget; providing for the possibility for the Shura Council to receive and consider the reports of the Audit Bureau on implementation of the State budget; and making the reports of the Audit Bureau available to the public (art. 9, para. 2).
- Implement the Access to Information Act; clarify the grounds for refusing information “where necessary”; make information on corruption risks in public administration publicly available; and consider conducting a comprehensive corruption risk assessment (art. 10 (c)).

- Clarify the requirements and procedures for vetting candidates for judicial office, including members of the public prosecution service;[12] allow members of the judiciary and the prosecution service to appeal against decisions of the disciplinary board; establish objective and transparent criteria for the dismissal of judges on the basis of independent external evaluation; adopt rules ensuring objectivity in the appointment and dismissal of the Attorney General; and adopt a code of conduct for prosecutors that is in line with the Bangalore Principles of Judicial Conduct (art. 11, paras. 1 and 2).
- Promote integrity in the private sector by:
  - Continuing its efforts to adopt draft rules and regulations aimed at preventing private sector corruption in the free zones, including through financial penalties for legal entities that violate free zone legislation (art. 12, para. 1).
  - Considering the promulgation of standards and codes of conduct for companies established within the free zones (art. 12, para. 2 (b)).
  - Enhancing the transparency of legal persons by adopting rules setting forth procedures for access to the Unified Economic Register (art. 12, para. 2 (c)).
  - Considering measures to prevent the abuse of procedures governing private entities established outside the Qatar free zones (art. 12, para. 1 (d)).
  - Considering imposing limits – for a reasonable period – on the professional activities of former public servants or on the employment of public servants by the private sector after their resignation or retirement (art. 12, para. 2 (e)).
  - Taking steps to prevent the commission of the acts listed in article 12, paragraph 3, of the Convention where such acts are carried out for the purpose of committing any of the offences established in accordance with the Convention (art. 12, para. 3).
- Take additional measures to increase public participation in decision-making processes and strengthen rules relating to the freedom to seek, receive, publish and disseminate information on corruption (art. 13, para. 1).
- Consider adopting legislation providing for the anonymous reporting of acts of corruption (art. 13, para. 2).

3. Chapter V: asset recovery

3.1. Observations on the implementation of the articles under review

General provision; special cooperation; bilateral and multilateral agreements and arrangements (arts. 51, 56 and 59)

Qatar has a comprehensive legal and institutional framework for international cooperation in criminal matters.

Asset recovery is governed mainly by the following: the general provisions of the Code of Criminal Procedure on international judicial cooperation (arts. 407–443); the Act on combating money-laundering and the financing of terrorism (arts. 58–74) and the regulations implementing that Act (arts. 68–77); and the bilateral and multilateral agreements and arrangements to which Qatar is a party. Qatar may also cooperate in asset recovery on a reciprocal basis. The Convention may be used as the basis for mutual legal assistance.

The public prosecution service is the central authority for mutual legal assistance (art. 427 of the Code of Criminal Procedure). Through its Decision No. 21 (2016), the public prosecution service established a special section for international cooperation, known as the international cooperation section.

[12] After the country visit, Qatar reported that the new Act No. 9 (2023) on the public prosecution service introduces more objective requirements for the appointment process, the most important of which is the requirement of passing a personal interview.

Qatar has created clear administrative mechanisms for timely prioritization and implementation of international cooperation requests. The guidelines of the international cooperation section on international judicial cooperation in criminal matters and the instructions and directives of the public prosecution service on international cooperation provide detailed guidance on how the service receives, prioritizes, executes and follows up on mutual legal assistance requests. The international cooperation section uses a criminal case management system to prioritize and process incoming mutual legal assistance requests.

In cases where mutual legal assistance requires complex identification and tracing of assets, international cooperation section staff enlist the aid of the seizure and confiscation office in identifying assets and, where appropriate, freezing or seizing them.

The seizure and confiscation office was established within the public prosecution service in accordance with Order No. 109 (2010). The seizure and confiscation office coordinates seizure and confiscation procedures with other countries (art. 68 of the Act on combating money-laundering and the financing of terrorism), including in corruption cases. The guidelines for the seizure and confiscation office (Decision No. 60 (2020) of the public prosecution service) set forth specific guidance for coordinating seizure, confiscation and property management procedures on behalf of requesting countries in cross-border cases.

The public prosecution service is developing guidelines for international asset tracing, recovery and repatriation.

The measures and procedures for tracing, freezing, seizing and confiscating property in domestic criminal proceedings are also available for the purposes of asset recovery in international cooperation cases involving corruption offences (art. 67 of the Act on combating money-laundering and the financing of terrorism, and arts. 76 and 77 of the regulations implementing the Act). Qatar may also implement the provisions of the Convention directly in cases where no relevant agreement applies.

Qatar has not received any requests for asset recovery. While it has sent requests to trace and freeze assets located outside the country, it has not yet sent any requests for the recovery of such assets.

Qatar prioritizes confiscation as part of its national asset recovery strategy. However, international cooperation and asset recovery mechanisms have not been fully utilized to recover assets located outside the country.

Article 58 of the Act on combating money-laundering and the financing of terrorism and articles 57, 68 and 70 of the regulations implementing the Act allow the competent authorities to exchange information on money-laundering and predicate offences with their counterparts in other countries on their own initiative or upon foreign request, and in accordance with an agreement or on the basis of reciprocity. Such exchanges take place through secure channels, including the secure website of the Egmont Group and the I-24/7 secure global police communications system of the International Criminal Police Organization.

Qatar has concluded several bilateral and multilateral international cooperation agreements on combating crime and tracing and recovering the proceeds of crime. The Financial Information Unit has signed 23 memorandums of understanding with counterparts in other countries.

Prevention and detection of transfers of proceeds of crime; financial intelligence unit (arts. 52 and 58)

Financial institutions and designated non-financial businesses and professions are subject to anti-money-laundering requirements under articles 6–22 of the Act on combating money-laundering and the financing of terrorism and articles 3–40 of the regulations implementing the Act. Those requirements cover the following: customer due diligence, including “know your client” requirements and the identification of

beneficial owners (art. 11 (2) of the Act on combating money-laundering and the financing of terrorism and art. 15 of the regulations implementing the Act); continuous monitoring of transactions; periodic and continuous updating of data (art. 14 of the Act on combating money-laundering and the financing of terrorism and art. 13 (4) of the regulations implementing the Act); record-keeping (for a minimum of 10 years after the business relationship ends or after the transaction or incidental operation is carried out) (art. 20 of the Act on combating money-laundering and the financing of terrorism); and suspicious transaction reporting (art. 21 of the Act on combating money-laundering and the financing of terrorism, and the Qatar Financial Information Unit guidelines for submitting suspicious transaction reports). The requirements also include assessing and managing money-laundering risks and applying enhanced due diligence to high-risk customers, accounts and transactions (arts. 3, 4 and 25 of the regulations implementing the Act on combating money-laundering and the financing of terrorism), including the accounts of foreign and domestic politically exposed persons and their family members and close associates (art. 16 of the Act on combating money-laundering and the financing of terrorism and art. 27 of the regulations implementing the Act).

The Anti-Money-Laundering and Combating Terrorism Financing Instructions for Financial Institutions issued in 2020 by the Qatar Central Bank (chaps. 10 and 16), the rules issued by the Qatar Financial Markets Authority (chap. 3), and the rules issued by the Qatar Financial Centre Regulatory Authority (chap. 3) include detailed provisions on the categorization of clients on the basis of risk (higher-risk categories of customers, business relationships, or transactions) and the application of enhanced due diligence procedures.

Oversight authorities may also notify financial institutions, at the request of another State (art. 72 of the regulations implementing the Act on combating money-laundering and the financing of terrorism), or on their own initiative, of the identities of certain natural or legal persons to whose accounts enhanced scrutiny should apply.

Oversight authorities are also required to reject the establishment of shell banks and revoke any valid licences for financial institutions operating as shell banks (art. 40 of the Act on combating money-laundering and the financing of terrorism).

Financial institutions are prohibited from entering into a correspondent banking relationship or similar relationship with shell banks. They are required to ensure that the correspondent financial institution does not allow its accounts to be used by shell banks (art. 17 of the Act on combating money-laundering and the financing of terrorism).

The Qatar Financial Information Unit was established as an independent agency with its own legal personality and its own budget attached to the State’s general budget (art. 31 of the Act on combating money-laundering and the financing of terrorism).

The Unit is the national centre responsible for receiving and analysing suspicious transaction reports and any other information related to money-laundering, predicate offences and terrorism financing, and for disseminating the results of such analysis automatically or upon request to the competent authorities (art. 32 of the Act on combating money-laundering and the financing of terrorism).

The Unit has access to a wide range of financial, administrative and law enforcement information enabling it to perform its functions properly (art. 32 of the Act on combating money-laundering and the financing of terrorism).

The Unit conducts operational and strategic analysis (art. 55 of the regulations implementing the Act on combating money-laundering and the financing of terrorism).

The head of the Unit is appointed by decision of the Governor of Qatar Central Bank.

The Unit was established in 2004 and has been a member of the Egmont Group since 2005. It has adequate resources and the necessary staff to carry out its duties.

In 2018, the Unit put in place a process for prioritizing requests. In urgent cases, the Unit must respond with preliminary information within 24 hours of receiving a request, and follow up with more substantive information (after more in-depth analysis) within five days. Other requests are processed within 20 days.

Qatar has not established financial disclosure regulations applicable to public officials, with the exception of the asset declaration requirements applicable to members of the Shura Council (art. 15 of Act No. 7 (2021) on the Shura Council), which in any case have not yet been implemented.

Qatar does not have any regulations that require appropriate public officials having an interest in or signature or other authority over a financial account in a foreign country to report that relationship to appropriate authorities and to maintain appropriate records related to such accounts.

Measures for direct recovery of property; mechanisms for recovery of property through international cooperation in confiscation; international cooperation for purposes of confiscation (arts. 53, 54 and 55)

The legislation of Qatar, in particular the general provisions of the Civil Code, provides for the right of an injured party to bring a civil action before domestic courts to prove ownership (art. 215) or to claim damages (arts. 199 and 207). That right extends to other countries. Under the Code of Criminal Procedure, the victim of a crime may claim civil rights, including compensation for damage (art. 19). Furthermore, article 76 of the Penal Code and articles 89 and 90 of the Act on combating money-laundering and the financing of terrorism provide for preservation of the rights of bona fide third parties when the confiscation of funds is ordered. Those principles apply to other States.

Article 68 of the Act on combating money-laundering and the financing of terrorism allows the authorities to enforce a confiscation order issued by a court of another State. That provision extends to predicate offences of money-laundering, including corruption. It also applies to confiscation orders issued in other countries in the absence of a criminal conviction.

The Act on combating money-laundering and the financing of terrorism allows domestic courts to confiscate foreign property located in Qatar on the basis of a local court ruling with respect to a money-laundering offence if that offence constitutes a felony or misdemeanour both in the State where it was committed and in Qatar (art. 1).

As a general principle, confiscation is carried out on the basis of a criminal judgment (arts. 65 and 76 of the Penal Code). However, article 89 of the Act on combating money-laundering and the financing of terrorism allows for confiscation in the absence of a conviction when the perpetrator is unknown or deceased, if there is sufficient evidence to prove that the seized funds are proceeds of crime. That article was amended in 2021 to include predicate offences of money-laundering, including corruption. In cases of flight or absence, the authorities may convict a person in absentia (and apply the associated confiscation procedures) (art. 180 of the Code of Criminal Procedure). Those procedures may be applied in cases of international cooperation.

Article 64 allows the authorities to execute foreign orders for provisional measures. However, it requires that the request include a document certifying that the order is enforceable and not subject to ordinary appeal. In practice, that requirement precludes the execution of most foreign freezing and seizure orders.

The competent authorities may freeze or seize property at the request of the competent authorities of another country (arts. 64 (7) and 67 of the Act on combating money-laundering and the financing of terrorism).

The authorities may take action to preserve property for confiscation without need for a prior foreign request, on the basis of the general provisions of articles 63–81 of the

Code of Criminal Procedure and articles 35 and 49–57 of the Act on combating money-laundering and the financing of terrorism.

Qatar has an effective asset management system. Articles 126 and 145 of the Code of Criminal Procedure and article 91 of the Act on combating money-laundering and the financing of terrorism establish measures for regulating frozen and confiscated property. The seizure and confiscation office of the public prosecution service is responsible for managing and, if necessary, disposing of seized or confiscated property. Should the need arise (due to depreciating asset value or high holding costs), the public prosecution service may direct the office to dispose of frozen, seized or confiscated property (art. 91 of the Act on combating money-laundering and the financing of terrorism).

Articles 63–81 of the Code of Criminal Procedure, the Act on combating money-laundering and the financing of terrorism, and the Act on the State Security Agency provide for a wide range of investigative procedures for tracing and freezing the proceeds of crime, and mechanisms for confiscation. Those procedures and mechanisms are also available in mutual legal assistance cases.

Article 64 of the Act on the State Security Agency specifies the information that must be included in mutual legal assistance requests sent to Qatar. Cooperation may be refused or provisional measures may be lifted if the authorities of Qatar do not receive sufficient information (art. 60 of the Act on combating money-laundering and the financing of terrorism). However, the Act does not allow the authorities to refuse cooperation if the property concerned is of a de minimis value. The Act does not explicitly require the authorities to give the requesting State an opportunity to present its reasons in favour of continuing a provisional measure before that measure is lifted.

Return and disposal of assets (art. 57)

As a general principle under the legislation of Qatar, confiscated funds are transferred to the public treasury, without prejudice to the rights of bona fide third parties (art. 76 of the Penal Code, art. 139 of the Code of Criminal Procedure and art. 90 of the Act on combating money-laundering and the financing of terrorism).

The general principle of preserving the rights of bona fide third parties when seizing and confiscating the proceeds of crime also applies when the competent authorities decide to return confiscated property. However, the legislation of Qatar does not provide for a mechanism for the return and disposal of assets or the return of proceeds to requesting States.

Article 429 of the Code of Criminal Procedure addresses the issue of legal assistance costs consisting of expert fees and expenses incurred during the execution of mutual legal assistance requests. Article 67 of the regulations implementing the Act on combating money-laundering and the financing of terrorism provides that the Attorney General may decide to deduct part of the confiscated funds, but does not identify any criteria for such deductions.

Where appropriate and depending on the circumstances, it is possible for Qatar to enter into agreements or arrangements for the final disposal of confiscated property (art. 67 of the Act on combating money-laundering and the financing of terrorism). However, no such agreements have been concluded to date.

3.2. Successes and good practices

- Qatar has created clear administrative mechanisms for the timely prioritization and implementation of international cooperation requests (art. 51).
- Qatar has implemented a criminal case management system for receiving, categorizing and disseminating mutual legal assistance requests in an expeditious manner (art. 51).
- The Qatar Financial Information Unit has set clear internal deadlines for processing international cooperation requests (art. 58).

3.3. Challenges in implementation

It is recommended that Qatar:

- Make greater use of international cooperation and asset recovery mechanisms to streamline the recovery of proceeds of corruption located abroad (art. 51).
- Consider establishing effective financial disclosure systems for appropriate public officials, appropriate sanctions for non-compliance, and measures to permit its competent authorities to share relevant information with the competent authorities in other States (art. 52, para. 5).
- Consider taking measures that require appropriate public officials having an interest in or signature or other authority over a financial account in a foreign country to report that relationship to appropriate authorities and to maintain appropriate records related to such accounts (art. 52, para. 6).
- Take measures to allow the competent authorities to freeze or seize property pursuant to a freezing or seizure order issued by a court or competent authority of a requesting State Party without requiring that such an order should not be subject to ordinary appeal (art. 54, para. 2 (a)).
- Take measures to allow the authorities, before lifting a provisional measure and where possible, to give the requesting State an opportunity to present its reasons in favour of continuing such a measure (art. 55, para. 8).
- Provide for a mechanism for the return and disposal of assets in accordance with article 57, paragraph 3, of the Convention and ensure that confiscated property is returned to the requesting State party in accordance with the same provisions (art. 57, paras. 1 and 3).
- Regulate the costs of affording international cooperation to ensure that deductions made on the basis of article 67 of the regulations implementing the Act on combating money-laundering and the financing of terrorism are limited to reasonable expenses incurred in investigations, prosecutions or judicial proceedings leading to the return or disposition of property confiscated pursuant to article 57 of the Convention (art. 57, para. 4).