

# Law No. 7 of 1974 Concerning Organization of the Auditing Profession 7 / 1974

Number of Articles: 30

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We, Khalifa Bin Hamad Al-Thani, Emir of the State of Qatar;  
Having perused the Amended Provisional Constitution, in particular Articles 23, 34 and 51 thereof;  
**Pursuant to the proposal of the Minister of Economy and Commerce;**  
The draft Law submitted by the Council of Ministers; and  
After taking the opinion of the *Shura* Council;  
Hereby promulgate the following Law:

## Part 1: The Auditors register, rights, and duties

### Chapter One: The register and the terms of practicing the profession

#### Article 1

No person shall be allowed to practice the Auditor profession in the State of Qatar, unless his name has been registered in the Register of Auditors maintained by the Department of commercial affairs and companies control in the Ministry of Economy and Commerce.

#### Article 2

Only the natural persons shall be registered in the Register of Auditors.

#### Article 3

Any natural person, desiring to be registered in the Register of Auditors shall meet the following requirements:

1. Holding a university degree in the field of commerce, economy, or finance from one of the accredited universities or institutes, on the proviso that the studying program includes the subjects of accountancy.
2. Holding membership in one of the recognised institute, society or organization of Accountant or Auditor which shall be stipulated in a Bylaw issued by the Minister of Economy and Commerce in this respect. After obtaining the university degree, he shall have an experience for a period not less than five (5) successive years in the following professions, or any one of them:
  1. Auditing of the accounts in one of the auditing firms.
  2. Handling of key issues in accounting, reviewing, or auditing in the companies, institutes, public or private corporations.
  3. Handling of key issues in accounting, reviewing, or inspecting the accounts in the Ministries or other government entities.
  4. Teaching of the accounting or auditing subjects, or review courses at any academic schools or institutes, or in any other educational or training body of commerce.
  5. Practicing the auditing profession in his private office before the enforcement of the Law herein.
1. Must be of Qatari nationality. With an exception to the foregoing, the Minister of Economy and Commerce may accept the registration of a non-Qatari natural person in the Register of Auditors for a period of five (5) renewable years. In this case, he must have a valid residence permit in the State of Qatar as long as his name is registered in the Register of Auditors.
2. Must enjoy full civil competency.
3. Must be of good reputation and respectable in performing the profession and shall not have been previously convicted or disciplinary penalty imposed against him, for any offence prejudicing moral turpitude and dishonesty, unless he has been reinstated.

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## Article 4

The Auditor may not engage in other activities that contradicts with auditing profession, and is absolutely prohibited from engaging in any commercial or financial business. The Auditor shall not be an employee of the government; public bodies, authorities and corporations thereof. The Auditor shall not try to obtain any work relevant to his profession through any other means considered to be prejudices the integrity of the profession.

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## Article 5

The Auditor shall not audit the accounts of a company in any of the following:

1. If he is a partner therein, or member in the board of directors, or if he assumes any administrative, technical, or consultative position therein. He also shall not have participated in the foundation of the company.
2. If he is a partner with or an employee of one of the people referred to in the preceding clause herein in any work other than the company's work.
3. Relative up to the fourth grade of any person who supervises the company's administration or accounts therein.

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## Article 6

The request of registration in the Register of Auditors shall be submitted to the head of the companies control department in the Ministry of Economy and Commerce, along with the following data:

1. The applicant's name, surname, nationality, date of birth, and place of residence.
2. The academic qualifications and the date of acquiring them.

The institute, society or organization of Auditors which he belongs to and the date of such membership

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## Article 7

In addition the following documents shall be enclosed with the request for registration:

1. The certificate of birth, or its true copy.
2. The academic qualification or a true copy of it.
3. A certificate from the institute, society or organization of Auditors, to which he belongs.
4. A certificate of the previous work experience, indicating the duration of experience thereof.
5. A certificate to the effect that the applicant being free from any precedent penalties from the competent authorities in the State of Qatar and the competent authorities in the country of origin of the Applicant.

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## Article 8

The applicants for registration shall pay a fee of two hundred Qatari Riyals (QR 200), which shall not be refundable in all cases.

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## Article 9

The application for registration in Register of Auditors shall be examined within thirty (30) days from the date of its submission. In the event that applicant for registration has been instructed to submit further information or documents, such period shall start effective from the date of filling in the data or documents completion.

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## Article 10

If the application has been rejected due to contravention of the provisions of Article (3.5) herein, shall not be entitled to submit a new application until he regains his capacity, wherein the rejection was as a result of a criminal penalty; or after three (3) years, wherein the rejection was as a result of a disciplinary penalty.

If the application has been rejected due to non-fulfillment of any terms not stipulated in Article (3) herein, he may submit another request once he fulfills such terms.

## Article 11

On acceptance of the application for registration, the applicant shall be registered in the Register of Auditors with the following details:

1. The registration number and the date of registration.
2. The auditor's name, surname, nationality, age, and place of residence.
3. The qualifications he has acquired and the date of obtaining them.
4. The institute, society or organization of Auditors which he belongs.
5. The practical experience and the duration thereof.
6. The date of taking the oath.

## Chapter Two: Rights and duties

## Article 12

Prior to assumption of his work, the Auditor shall take the following oath before the Minister of Economy and Commerce, or his deputy:

"I swear by Almighty Allah that I undertake to perform my work with utmost honesty and honor, not to reveal the secrets of my client, to respect the Laws of the State and to respect its tradition".

Minutes of such oath shall be written down and signed by the person who takes the oath.

The Auditor shall not be permitted to commence his work before taking the oath.

## Article 13

The Ministry of Economy and Commerce shall issue the registered Auditor with the certificate of registration reflecting his name, address, qualification, the date of registering him in the Register of Auditors, and the registration number thereof.

## Article 14

The Auditor must attach his name along with his registration number in all the correspondences, certificates, balance sheet, and the reports, on which he signs.

## Article 15

The Auditor shall inform the head of the department of companies control in the Ministry of Economy and Commerce concerning the address of his office within thirty (30) days from the date of registration. In addition any change occurs in the address shall be informed within fifteen (15) days from the date of such change.

## Article 16

The registered Auditor shall have the right to audit the accounts of all types of companies, institutes, establishments, corporations, and individuals according to the accounting principles. He shall provide data and audit reports about the results of his work.

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## Article 17

Upon completion of auditing, the Auditor must return all the documents and papers to his client, if required by client thereof.  
If the Auditor ceases to engage in work, even after informing his client about his intention, according to the agreed rules between the two parties he must continue with the work for a reasonable time, in order not to cause any harm for the client.

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## **Part 2: Discipline and penalties**

### **Chapter One: The disciplinary trial and the administrative penalties**

## Article 18

No investigation shall be initiated, except upon the instruction from the Minister of Economy and Commerce.

If the investigations prove that any Auditor registered in the Register of Auditors who failed to comply with the any of the provisions concerning terms of qualification which are stipulated in the Law hereof, or its respective regulations, the common professional ethics, and the recognised accounting standards, the Minister of Economy and Commerce shall refer such issue to the disciplinary committee.

The investigations and the disciplinary action shall be initiated by the head of the department of companies control in the Ministry of Economy and Commerce, or his deputy for this purpose.

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## Article 19

The disciplinary committee shall be composed of three (3) members decided by the Minister of Economy and Commerce for the tenure of two (2) years. The committee's chairperson shall be a judge from the Court or the like, selected by the Minister of Justice. One of the two other members shall be an officer from the State Audit Bureau who shall be selected by the head of the Bureau. The head of the department of companies control in the Ministry of Economy and Commerce shall not be one of these members.

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## Article 20

The disciplinary committee shall decide on the referred disciplinary action after notifying the violated Auditor regarding appearing before the committee fifteen (15) days prior to the date on which the proceedings shall take place. The notification shall be effected through registered mail acknowledged with receipt, stating therein the summary of the violations attributed to him, in addition to the date and venue of hearing the session.

The violated Auditor may defend verbally or in written, by himself or by a lawyer to act on his behalf. The committee may insist on presence of the violated Auditor himself.

In the event that violated Auditor does not show up before the committee despite being notified to act as such, the committee may take decision in his absence. The decision in the disciplinary action shall be illustrative.

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## Article 21

The disciplinary penalties that could be imposed against the Violated Auditor shall be:

1. Warning.
2. Fine.
3. Suspension from practicing the profession for a period not exceeding two (2) years.

Removing the name from the Register of Auditors

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## Article 22

The violated Auditor may appeal against the penalty imposed. The appeal shall be submitted to the Minister of Economy and Commerce within fifteen (15) days from the date of taking the decision, if the decision was taken in his presence; and after having been notified on the decision by registered mail acknowledged with receipt, if the decision was taken in his absence.

The Minister of Economy and Commerce shall refer the appeal to the disciplinary committee of appeal within fifteen (15) days from the date of submission thereof.

The timely submission of the appeal shall suspend the implementation of decision till the appeal is being judged by the disciplinary committee of appeal.

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## Article 23

The disciplinary committee of appeal shall be composed of:

1. The judge from the Court of Appeal- **as the chairperson**
2. The president of the Supreme Criminal Court- **as a member**
3. One of the senior officer from the State Audit Bureau who shall be nominated by the head of the Bureau- **as a member**

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## Article 24

The disciplinary committee of appeal may approve, cancel, or ease the disciplinary penalty.

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## Article 25

The Auditor, against whom a final disciplinary decision crossing out his name from the Register of Auditor has been taken, may ask to reinstate his name in that register after a period of five years effective from the date on which the final decision was issued by the disciplinary committee.

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## **Chapter Two: The criminal penalties**

## Article 26

Without prejudice to any other severer penalty stipulated by any other law, any one, committing any of the following violation shall be subject to an imprisonment penalty for a period not exceeding two years and payment of a fine not exceeding two thousand Qatari Riyals (QR 2,000), or any of the two aforementioned penalties:

1. Practice the Auditor profession without being registered in the Register of Auditors in accordance with the provisions of the Law herein
2. Practice the Auditor profession after cancellation of his name from the Register of Auditors, or during the period of his suspension from practicing the profession.
3. Use newsletters, boards, signs or any other advertisement instrument that would make the public believe that he has the right to practice the Auditor profession, even though he is not recorded in the Register of Auditors or his name has been cancelled.
4. Register his name in the Register of Auditors through submission of inaccurate information, or presenting certificates that are contrary to the reality.

The court may accordingly to given conditions and circumstances, order to close the office, remove signs, and tear up brochures and any other propaganda materials and cross his name out from the Register of Auditors. The court shall also order to publish such sentence three (3) times, one of them in the Official Gazette, and the others in one of the magazines or journals issued in the State of Qatar. Such publication shall be on the expense of the condemned person.

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## **Part 3: General provisions**

## Article 27

A special register maintained in the Ministry of Economy and Commerce shall record all the penalties and the final disciplinary decisions issued against the Auditor. They shall be referred- to in the respective Auditors file.

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## Article 28

The Auditors, who currently practice the Auditor profession, may proceed such practice for a period of six (6) months from the enforcement of the Law herein. They shall not be allowed to proceed except after being registered in the Register of Auditors in accordance with provisions of the Law herein.

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## Article 29

The Minister of Economy and Commerce shall promulgate the executive bylaws of the Law herein, in addition to any other decisions necessary for the implementation of its provisions.

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## Article 30

All competent authorities, each within its respective jurisdiction, shall implement the provisions of this Law which shall be forceable from the date of its publication in the *Official Gazette*.

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