

Law No. (8) for the year 2020 organizing the Auditing Profession – Qatar

We, Tamim bin Hamad Al Thani, Emir of the State of Qatar, after perusal of the Constitution, and Law No.(30) of 2004, which organizing the Auditing Profession as

Commercial Companies Law promulgated by Law No. (11) of 2015

And the proposal from the Minister for the Trade and Economy;

The draft Law submitted by the Council of Ministers (Cabinet);

And after having taken the opinion of the Shoura Council (Consultative Assembly), have decreed the following law:

Chapter One

Definitions

Article (1)

In implementing the provisions of this Law, the following words shall have the meanings assigned thereto, unless the context requires otherwise:

The Ministry: means “Ministry of Trade and Industry.”

The Minister: means The Minister of Trade and Industry.

Competent Department: means “The administrative unit of the Ministry.”

Competent Authority: means the relevant administrative unit of the Ministry.

Profession: means the profession of “auditing” which auditors engaged in, in accordance with prescribed or applicable auditing standards and the provisions of this law.

“Auditor” means the natural or legal person signed in of the Public Audit Act and registered in the auditors' records, in accordance with the provisions of this law.

The Committee: means the Committee of Auditors Affairs stipulated in Article (14) of this law.

Chapter Two

Auditors' records and their terms of registration

Article (2)

The following records shall be established in the Ministry:

1- Operating auditors' records, which include :

A- Register of natural auditors.

B- The register of accounting offices and companies.

C- The trainee auditors register.

2- Register of non-performing auditors.

The committee may, after the approval of the minister, create other records according to the requirements of the practice of the profession, and registration in these records shall be according to the conditions determined by the committee and approved by the Minister.

The Committee shall prepare the forms of records as stipulated in this Article, and shall be approved by the Minister.

Article (3)

It is not permissible for any natural or legal person to practice the profession unless he/she is recorded in the records of the working auditors, in accordance with the provisions of this law.

Article (4)

For enrolling anyone in the Register of Auditors, shall be natural persons as per the following conditions:

- 1- He should be of Qatari nationality.
- 2- To be fully fledged and dedicated to practice the profession.
- 3- That he holds a university qualification in Accountancy from one of the recognized universities or, higher institutes, or any other qualification that the competent authority in the equivalency of certificates considers as equivalent.
- 4- He should be of good conduct and reputation, and no final judgment has been issued against him in a felony or, not has been convicted of a crime involving dishonor or dishonesty, unless he has been rehabilitated.
- 5- He must not have been issued a final judgment or disciplinary decision to be removed from the Auditing Register, unless the ruling or decision has passed for a period of not less than three years.
- 6- He has completed the training period stipulated in Article (10) of this law, or has continuous practical experience after obtaining the educational qualification for a period of no less than three years for bachelor's degree holders, and two years for masters degree holders, and one year for PhD

holders, or whatever Equivalent, or obtaining a fellowship certificate from an institute or association of accountants designated by the committee.

7- He must pass the qualification test to practice the profession, as determined by the committee.

8- He should be (full-time) to practice the profession, and the committee may allow the Qatari auditor registered, based on his request, to combine practicing the profession with works that do not violate its morals and assets, for a period of five years from the date of registration, and the committee may extend this period for a limited or other similar periods, according to the requirements of the profession.

Article (5)

Accountancy experience is considered acceptable, when practicing a work in any of the following fields:

- 1- Auditing accounts in one of the accounting offices or companies.
- 2- Carry out accounting, auditing or inspection of accounts in one of the ministries or, other government agencies or, public authorities and institutions or, private entities.
- 3- Teaching or training accounting or auditing subjects in colleges, institutes, or any acceptable educational or training entity, in accordance with the conditions and controls set by the committee.

Article (6)

As an exception to the provision of Article (4/clause/1) of this law, a natural person who is not a Qatari may be registered in the Register of Auditors of Natural Persons, if he meets the conditions stipulated in clauses (2), (3), (4)

and (5) and(7) of the aforementioned article, in addition to the following conditions:

- 1-Must have a lawful and permanent residence in the country for the duration of his name's registration.
- 2- To be a partner of one of the Qatari auditors registered in the auditors' Register of natural persons or, the record of accounting firms and offices. Or, work for him.
- 3- Must has obtained the fellowship from one of the accounting institutes or societies designated by the committee, or, has obtained membership for a period of no less than five years, or has completed the training period stipulated in Article (10) of this law.
- 4- To be full-time to practice the profession.

Article (7)

Qatari auditors may establish solidarity companies to practice the profession in partnership with Qatari or non-Qatari auditors, according to the form prepared for this purpose, and the company is registered in the register of accounting offices and companies. The manager should be responsible for signing the Audit Report Contents and the standard audit reports issued by the company, must be a natural person.

If one of the partners is a legal entity established outside Qatar, must have obtained a license to practice the profession in the country, in which he was registered. It is not permissible for one of the partners to practice the profession, except as a partner in the company and in its name and account, as it is required that he is not a partner in more than one company.

Article (8)

If one of the partners dies, in any of the companies established under the provisions of this law, his/her heirs must reconcile their conditions in the company within a year from the date of the death, and their rights in the company will be liquidated in agreement with the other partners.

Article (9)

Accounting offices and companies may not seek the assistance of their business without being registered in the operating auditors' records.

In all cases, these offices and companies are not permitted to seek assistance from those whose name has been crossed out or stopped from practicing the profession in accordance with the provisions of this law.

Article (10)

Subject to the provisions of Article (4 / clauses: 2, 3, 4, and 5) and Article (5) of this law, the name of everyone who engages in audits for the first time shall be registered in the trained auditors register, and the training period shall be as follows:

- 1- One year for those holding a PhD.
- 2- Two years for a master's degree.
- 3- Three years for those holding a Bachelor's degree.

The executive regulations of this law shall determine the training terms and conditions.

The Ministry shall pay monthly stipends to each Qatari auditor Trainee, in accordance with the regulations issued by a decision of the Council of Ministers.

Article (11)

The branches of non-Qatari accounting firms and offices may be registered to practice the profession in the country, under the following conditions and controls:

- 1- That the license of the non-Qatari company or office must be valid in the country to which belongs, and practiced the profession in that country for a period of not less than ten years.
- 2- That the office or company make a commitment from its head office, certified by the competent Qatari embassy, which includes his/her commitment to bear all the obligations that arise from the practice of the branch office or the professional company in the country, and that the official documents establishing the office or company establishment contract and the statute, if any, are established in his country, his activity, his financial solvency and his accounting work.
- 3- The person responsible for managing the branch or the authorized signatory must be registered in the register of auditors of natural persons, and his/her practical experience period should not be less than ten years, and the Director responsible would be exempted from the experience, if he is Qatari.
- 4- Training a number of Qatari auditors, as determined by the competent department.

The executive regulations of this law shall determine the procedures for registering and renewing the registration of branches of non-Qatari accounting offices and companies in the registry of accounting offices and companies.

The committee may, based on the proposal of the competent department, might cancel the registration of the company or the non-Qatari office in case of violating the conditions, controls and etiquette of practicing the profession,

and the competent department shall notify the competent authority to issue a license to replace the branch to undertake the cancellation of the license.

Article (12)

At the request of the non-performing auditors, shall be transferred to the register of non-working auditors who have stopped practicing the profession for any reason for a period exceeding one year.

The auditor registered in the non-practicing auditor's record may request that his/her name be returned to the auditor's record in which he/she was registered, if he/she wishes to return to practice the profession or, if he/she is prohibited from practicing the profession.

Chapter Three

Record-keeping Procedures

Article (13)

Applications for registration in the auditors' records shall be submitted to the competent department in accordance with the forms prepared for this purpose, together with the supporting documents.

Article (14)

A committee titled: "The Committee of Auditors Affairs" shall be established in the Ministry, and its establishment and membership will be determined by a decision of the Council of Ministers, based on the proposal of the Minister.

The committee shall assume the powers stipulated in this law.

Article (15)

Requests for registration in the auditors' records shall be presented to the committee, according to the order in which they are received, within two weeks from the date of receipt by the competent department thereof.

The committee shall decide on the registration application, and notify the applicant of its registration thereof by any means informing him/her, within thirty (30) days from the date of submitting the request. If the committee required to submit more documents, and in the event of denying the request, the refusal must be justified.

Those whose application has been rejected may appeal the decision of the committee to the Minister within thirty days from the date of notification of the refusal decision.

The Minister decides on the grievance within thirty days from the date of its submission, and the expiration of this period without responding to the grievance is considered a tacit rejection, and the Minister's decision to decide on the grievance is final.

Article (16)

The competent department records the accepted application data in the record designated, and in this case the applicant is granted a certificate of registration approved by that competent department, which is considered as a license to practice the profession, according to the certificate form prepared by that competent department. The registration shall be valid for three years renewable for one or more similar periods.

Article (17)

The auditor who decides to accept the registration of his name in the Register of Auditors who is a natural person shall, before starting his/her activities, must sign a written undertaking and shall be in substantially the following form: "I pledge to perform my work with utmost honesty and honor, to respect the laws of the State, to maintain the integrity of the profession and respect for its traditions and etiquette, and to adhere to the accounting and auditing standards adopted in the state, and not to reveal the secrets of my clients or any information that I trust in my work, unless authorized do, not disclose any to the limits required by legislation Country". A pledge shall be drawn up by the minutes deposited with the competent authority.

Article (18)

Registration in the auditors' records of employed persons shall be renewed according to an application submitted by the concerned person to the competent authority within three months before the date of its completion, attached with the documents attesting to passing the programs and accounting or auditing courses necessary to develop the profession skills determined by the committee. Renewal of the registration does not apply to non-performing auditors.

The Registration can be renewed within three (3) months of its expiry date, upon written request of the person concerned, if he/she presents an acceptable excuse to the committee, and the prescribed fee for the entire period shall be fulfilled as of the date of expire of the registration.

Requests for renewal of registration shall be submitted to the committee according to the order in which they are received, within two weeks from the date of receipt by the competent authority thereof.

The committee shall decide on the application for renewing the registration within thirty (30) days of the date of receipt of the request.

If the committee requests the applicant to compile more data or, provide other needed documents, the period referred to begins from the date of filling in the data or submitting the required documents in full.

The committee shall notify the applicant of renewal of its decision of acceptance or rejection within thirty (30) days effective from the date of the issuance of the decision, In any way informing him/her, and in the event of refusal, the notification must include the reasons for refusal.

Anyone whose application for renewal of registration has been rejected may appeal the decision of rejection to the Minister, according to the provisions stipulated in Article (15) of this law.

Article (19)

The fees for registration and renewal in the auditors' records, and for fees for other services provided by the Ministry, in accordance with the provisions of this law, shall be determined by a decision of the Minister.

Chapter Four

An auditor's Duties and Rights

Article (20)

Subject to the provisions of Article (6) of this law, it is permissible to license those who have been registered in the records of operating auditors stipulated in this law, to open an office for him/her to practice the profession, and the license is issued after satisfying the approval of the concerned authorities.

The competent authority shall, at the request of the concerned person, register the licensed office in the registers of working Statutory of accounting offices and companies.

Article (21)

The auditor has the right to perform the following tasks:

- 1- Review and audit the financial accounts, to express an opinion on those financial statements thereon, in accordance with the accounting and auditing standards approved in the country.
- 2- Preparing reports on the financial statements, budgets, and periodic and annual accounts of his/her clients.
- 3- Providing expertise, advice and studies in the financial and economic fields and tax.
- 4- Liquidation works.
- 5- Any other tasks provided for in the laws in force in the State that provide for his/her professional competence.

Article (22)

For the auditor to practice his/her audit professional, should have the following duties:

- 1- View the books, records, documents and other files, and may request the data and clarifications that he/she deems necessary to obtain or, that he/she deems necessary and necessary to perform his/her duties completely and correctly.
- 2- Obtaining all evidence supporting his/her opinion, which was reached in accordance with professional standards and principles, and no person may prevent or withhold any documents or data or information his/her deems necessary to carry out its tasks.
- 3- Carry out the inventory at a time he/she deems appropriate for the audits and stores of the audited entity, and he/she has the right to verify the assets and liabilities of the entity, to visit its factories, workshops, warehouses, offices, work sites and projects, and to seek clarification from the specialists about the areas that he/she needs to perform his/her mission in an optimal way.

Article (23)

No company or institution may dismiss an auditor during the fiscal year in which he/she performs his/her duties in that entity, unless it is proven that he/she violated the provisions of this law and the relevant laws and regulations, and after the approval of the competent authority.

Article (24)

The auditor must adhere to the ethics and behavior of the profession and the accounting and auditing standards approved in the country.

He/she must also adhere to the governance controls, institutional discipline standards, and other duties specified under applicable laws and regulations.

Article (25)

Without prejudice to any other conditions stipulated in the laws and regulations in force in the State, the auditor may not approve the budgets of public bodies, institutions, joint stock companies, investment funds, banks, insurance companies, and other financial institutions, unless he/she has practiced the profession in a professional organization or an accredited Accounting Business for a period of not less than five consecutive years.

Article (26)

The auditor is prohibited from the following non-audit services:

- 1- Engaged in Trade or Business (ETB).
- 2- Practicing the profession or advertising it in any way that contradicts the applicable laws and regulations, or with the accepted rules of conduct and ethics.
- 3- Carrying out any activities that contradict the auditing and accounting he/she performs.
- 4- To have any interest, whether direct or indirect, with the client who audits and reviews his/her accounts or any of the related parties.
- 5- Dealing with buying or selling on the securities of the customer who audits his/her accounts, whether directly or indirectly, or providing any consultations to anyone about them.

6- Not to be in a credit–debt relationships for the client who is auditing his/her accounts, except for the fees of services rendered to him/her.

7- To be a partner or accountant in any other company or accounting office.

Article (27)

The auditor may not audit the accounts of the audited entity in the following cases:

1- Participated in its establishment, partner in it, or in its management, or has previously worked in any capacity, unless it has been less than two years since he quit the work.

2- To be a partner, an agent of one of its founders or partners, or an employee of any of them, or him/she a first-degree relative (FDR).

3- Providing any provided internal consulting service for the auditor.

Article (28)

The auditor must associate his name with his registration ID number in the register in all correspondences, certificates, budgets and reports he/she signs, and he/she must place the registration certificate in a prominent place in his/her office.

Article (29)

The auditor should identify his/her individual name as a basic element in his/her office address, and if it is a company, the address must include the

name of one or more partners with the addition of evidence that indicates the existence of a company.

Article (30)

The auditor shall notify the competent authority annually, of the following:

- 1- The names and qualifications of those used to perform the functions of accounting audit.
- 2- A list of clients whose accounting audit are performed.

He/she shall also be obliged to notify the competent authority of any change or amendment to his/her address within thirty (30) days from the date of such change or amendment, and failure to notify the specified dates results in making his/her notification of his/her address in the competent authority correct.

Article (31)

The auditor must sign the accounting audit reports issued by his/her office by himself if he/she is a natural person, but if he/she is a legal person, he/she must sign these reports by one of the partners or managers registered in the auditor's record of the natural persons, and in all cases, it is not permissible to delegate another person to sign.

Article (32)

If the auditor stops the actual practice of the profession for any reason, temporarily or permanently, he/she must notify the competent authority of that within thirty (30) days from the date of his/her halting the profession.

Article (33)

The committee may, based on the proposal of the competent authority, delete the auditor from the Register Record thereof, in any of the following cases:

- 1- Missing any of the provisions referred to the registration.
- 2- The period for submitting the application for renewal of the registration in the register has expired, without submitting it, without prejudice to the provisions of Article (18 / second paragraph) of this law.
- 3- Not passing the necessary programs and training courses to renew the registration.
- 3- Not to notify the competent authority that he/she stops practicing the profession during the period stipulated in the previous article.

In all cases, the person whose registration is canceled shall be notified of the cancellation decision and the reasons thereof by any means to the knowledge.

He/she shall have the grievance from the deletion decision to the Minister within thirty (30) days from the date of receiving the notification, and the Minister shall decide on the grievance within thirty (30) days from the date of that submission, and the expiration of this period without deciding on the grievance is considered a rejection of it, and the Minister's decision to decide on the grievance shall be final.

Article (34)

In the event that the auditor ceases to practice the profession permanently or, for a period that results in harm to clients or others as established by the competent authority, all transactions and obligations resulting therefrom shall be liquidated according to the rules and procedures determined by the executive regulations of this law.

Article (35)

The auditor is responsible for accounting audit performs for the accuracy and truthful of the data included in his/her report.

The auditor is responsible for compensation for the damage caused to the client or others due to negligence, default or, professional errors that result from him/her or from the assistants who work under his/her supervision in performing the profession.

If there are multiple auditors, they are jointly liable unless the damage can be attributed to the negligence, default or error of one of them.

If an audit and review work is undertaken by a company, all joint partners are responsible for facing others with the damages they cause due to any professional errors or omissions.

Article (36)

The auditor is responsible for any professional negligence or error that has damaged the third party who used the financial statements signed by the auditor and relied on them to make financial decisions, provided that the third party is well-intentioned.

Article (37)

The auditor shall keep records, files and related data with his/her clients, for a period of no less than five years, or any other longer period prescribed under the laws and regulations in force, as of the end of the last fiscal year in which their accounts were audited.

The auditor's retirement from the profession does not preclude his/her commitment to keep those records, files and data for the period referred to in the previous paragraph.

Article (38)

The auditor should provide any information with the official authorities or, data required by the companies or entities that established or audited their accounts, in accordance with the relevant laws and regulations applied by these bodies, or based on permission from the competent judicial authority.

Chapter Five

Disciplinary responsibility of auditors

Article (39)

To the competent authority, on its own initiative or on the basis of a complaint filed with it, to conduct an investigation with the auditor on what is attributed to him/her in breach of honor, or that violates the conduct, etiquette and dignity of the established profession, or includes negligence in the performance of duties, or violates the provisions of this law, its executive regulations, the decisions implementing it, or the provisions of any other relevant laws or regulations in force.

If it becomes clear to the competent authority that the incident attributed to the auditor constitutes a criminal crime, it refers the matter to the Public Prosecution, and if it finds that it constitutes a disciplinary violation, it refers

the matter to the Disciplinary Board, and the investigation and disciplinary action is carried out by the director of the competent authority or, whoever is delegated by the Minister for this purpose.

Article (40)

The disciplinary auditors shall be disciplined before a disciplinary board formed by a decision of the Minister headed by a judge of the Court of First Instance chosen by the Supreme Judicial Council, and the membership of one of the Ministry's employees and one of the employees of the Audit Bureau chosen by its president.

Article (41)

An auditor who violates his/her professional duties, or breaches its requirements, or commits a violation of the profession's principles or the accepted accounting and auditing standards or ethics, or violates a provision of this law and regulations, is punished, or the decisions implemented thereof or the provisions of any other laws or regulations in force related to the following disciplinary sanctions:

- 3- Suspension from practicing the profession for a period not exceeding three years.
- 4- Cancellation of registration from the register.

Article (42)

The Disciplinary Board for violations shall decide on the violations after the auditor has been summoned to appear before him/her at least seven days before the session, by any means to the knowledge, provided that the announcement includes a summary of the violations attributed to the auditor and the date and place of the session, and its sessions are confidential.

The assignor may express his/her defense, orally or in writing, by himself/herself or through a representative of him/her who is a colleague working in the profession or a lawyer.

The Board may decide to attend the assignee by himself/herself and if he/she does not appear despite his/her announcement, the decision may be taken in his/her absence, and the decision issued in the disciplinary case must be public and justified.

The auditor shall be notified of the disciplinary board's decision by any means of information.

Article (43)

The auditor, against whom a disciplinary decision has been issued, may appeal the decision to the competent department of the Court of Appeal within thirty (30) days from the date of notification of the decision.

Article (44)

The retirement of the auditor or his/her failure to practice the profession shall not prevent him/her from disciplinary trial for the violations committed during his/her practice of the profession.

The disciplinary case shall be dismissed after three years from the date of retirement or stop working.

Article (45)

Disciplinary decisions shall be entered in a special record prepared for this purpose, and their content shall be indicated in the record in which the auditor is registered.

Article (46)

An auditor who has issued a final disciplinary decision to delete his/her name from the Register, in which he/she is registered, has to request the committee to re-register his/her name in that record after at least three years have passed from the date of this decision.

The committee must, within thirty days from the date of submitting the application, issue its decision to return or reject the registration.

If the application is rejected, the auditor may not submit a new application except after at least one year has passed from the date of the rejection decision, and the decisions of the committee issued in this regard will be final.

The application for re-registration follows the conditions stipulated in this the law.

Chapter Six

Punishments

Article (47)

Without prejudice to any more severe penalty stipulated by another law, imprisonment for a period not exceeding a year and a fine not exceeding (QR. 2,000,000) Two million riyals, or one of these two penalties, shall be imposed on any of the following:

- 1- Making false statements in any report, account or document in the context of practicing the profession, knowing that.
- 2- Sign a report that is not true or endorses false facts in a document that must be issued legally or by virtue of the rules of the profession.
- 3- Approving the distribution of false or fake profits.
- 4- Divulge any confidences of the clients who audit their accounts.
- 5- Sign financial reports that have not been audited by him/her or by employees under his/her supervision.

The name of the violating auditor shall be written off from the Register therein. The court may order the publication of the conviction judgment in one or two daily newspapers at the expense of the violator.

Article (48)

Without prejudice to any more severe punishment stipulated by another law, the penalty of imprisonment for a period not exceeding a year and a fine not exceeding (QR.1,000,000) One million riyals, or one of these two penalties, shall be imposed on any of the following:

- 1- He/she practiced the profession without having his/her name registered in the Register prepared for that according to the provisions of this law, or he/she practiced the profession after removing his/her name from the Register.

2- He/she has entered his/her name in the auditors 'Records by giving incorrect data or, information or, by providing certificates that do not correspond to reality, and he/she acknowledged of that.

3- Use bulletins, billboards, signs, or a means of advertising that would delude the public that he/she has the right to practice the profession, which contrary to the facts.

The office shall be closed, the plates removed, getting rid of flyers and other advertising means of propaganda, and the name of the violating auditor shall be removed from the Register in which he/she is registered, according to the circumstances.

The court may order the publication of the conviction judgment in one or two daily newspapers on the violator's expense.

Article (49)

Without prejudice to any more severe penalty stipulated by another law, the penalty of imprisonment for a period not exceeding one year and a fine not exceeding (QR. 1,000,000) One million riyals, or one of these two penalties, shall be imposed on any of the following:

1- Practice the profession during the period of suspension.

2- Violate accounting, auditing, or other professional standards.

The Court may, as the case may be, rule out to close the office and delete the offending auditor's name from the Register in which it is registered, and it may also order that the conviction verdict be published in one or two daily newspapers at the expense of the violator.

Article (50)

Without prejudice to any more severe punishment stipulated by another law, a fine of no more than (QR. 50,000) Fifty thousand Qatari riyals, shall be imposed on anyone who violates any of the provisions of Articles (26), (27), (28), (29), (37). (38) of this law.

Article (51)

The person responsible for the actual management of the legal auditor in violation of the same penalties prescribed for actions committed in violation of the provisions of this law, if it is known that he/she was aware of it, or if his/her breach of the duties imposed on him/her by the administration has contributed to the crime.

The legal person shall be jointly responsible for the fulfillment of the compensation to be ruled, if the crime that occurred in violation of the provisions of this law was committed by one of his/her employees or in his/her name or on his/her behalf.

Article (52)

The Minister, or his delegate, may reconcile with the crimes stipulated in this law, before the criminal case is initiated, or during its consideration, and before a final ruling is made, against payment of half of the maximum value of the established fine and removing the causes of the violation, and the reconciliation results in not moving the criminal case or its expiry, depending on the circumstances.

Chapter Seven

General Provisions

Article (53)

The employees of the Ministry, who shall be authorized to work as commissioned officers and warrant officers, must have a decision of the Public Prosecutor in agreement with the Minister, to arrest and prove crimes committed in violation of the provisions of this law.

Article (54)

The committee shall issue a code of conduct and ethics for the practice of the profession, and specify the accounting standards approved in the country.

Article (55)

The Minister shall issue the executive regulations of this law, and the decisions necessary to implement its provisions, and until the implementation of these executive regulations, the decisions and regulations currently in force in effect shall continue to apply in a manner that does not conflict with the provisions of this law.

Article (56)

All those addressed to the provisions of this law shall reconcile their conditions in accordance with its provisions within six months from the date of its enforcement, and a decision by the Minister may extend this period for a similar or other periods. Except for adjusting the conditions stipulated in the previous paragraph, partners other than auditors in existing accounting firms when implementing the provisions of this law.

Article (57)

Law No. (30) of year 2004 referred to, has been canceled.

Article (58)

All competent authorities, each within its own jurisdiction, shall implement this Law which shall come into force from the date of its publication in the Official Gazette.

Tamim Bin Hamad Al-Thani

Emir of the State of Qatar

Issued at the Emiri Diwan on 16/07/1441

Corresponding to: 11/03/2020