

1. DEFINITIONS:

In these General Terms and Conditions of Purchase:

- 1.1 The “**Purchaser**” means Gulf Drilling International (GDI).
- 1.2 The “**Seller**” means firm or company named as such on the face of the Purchase Order.
- 1.3 The “**Purchase Order**” means the written agreement for the supply and delivery of Goods and/or Services, on the terms and conditions set out in the Purchase / Service Order ('Particulars'), in this General Terms and Conditions of Purchase ('GCOP'), in the Specification and in any other relevant documents attached hereto or referred to herein.
- 1.4 The “**Goods**” means those Goods, commodities, materials or other articles described in the Purchase Order, including the constituent parts or materials of which the Goods are comprised.
- 1.5 The “**Specification**” means the Purchaser’s description of the Goods to be supplied by the Seller set out in the Purchase Order or in any other document or documents referred to therein. Such Specification shall incorporate all information necessary to fully define the Goods to be supplied and shall include where necessary technical data, plans, drawing, relevant standards, quality requirements etc.
- 1.6 The “**Price**” means the total value for the supply and delivery of Goods and performance of the associated Services (if any), as stated in the Purchase Order.
- 1.7 The “**Services**” means related/associated works and services (if any) as identified in the Purchase / Service Order that may be required to be performed by the Seller in addition to the supply and delivery of the Goods. Such Services may include installation and commissioning, supervision during installation and commissioning, or other related works and services.
- 1.8 The Dates and periods as per Gregorian calendar shall be followed for the purpose of the Purchase Order Day/Week shall mean a calendar day/week unless otherwise specified.

2. ACKNOWLEDGEMENT:

Seller shall acknowledge receipt of the Purchase Order within two (2) working days after receipt thereof. Seller shall confirm complete delivery details within ten (10) calendar days of receipt of the Purchase Order. With its acknowledgement, Seller shall advise the name and title of the person within Seller’s organization who will be responsible for controlling and coordinating the Purchase Order requirements.

3. PRICES:

As full compensation for supplying the Goods and performing all Sellers’ obligations under the Purchase Order, Purchaser shall pay Seller the Price. The Price shall not be subject to escalation nor increased as a result of any increase in Seller’s costs nor adjusted for any reason except as may be provided in any change order issued by Purchaser.

4. INVOICE SUBMISSION:

Invoices are to be submitted within 30 days of each installment period as per Article 5. Claims for payment for materials delivered but not invoiced will not be acceptable after 12 months from delivery date. Invoices shall be accompanied by all the relevant supporting documentation and shall quote the Purchase Order Reference Number and Title. Invoices shall be forwarded to the following address: **The Finance Department, Gulf Drilling International, P.O. Box: 9072, Doha, Qatar.**

5. PAYMENTS:

- **Suppliers within Qatar:** Payment term is Net 45 days from receipt of invoice after delivery of goods/service and will be calculated from end of month.
- **Suppliers outside Qatar:** Payment term is Net 30 days from receipt of invoice after delivery of goods/service and will be calculated from end of month.

In order to ensure timely payment; your Invoice together with its supporting documents is to be dispatched to: Finance Department - Account Payable Section, Gulf Drilling International, P.O. Box: 9072, Doha - Qatar.

Invoices must be submitted along with a copy of the delivery note duly endorsed by GDI representative as acknowledgment. PO number must be quoted on all the delivery notes, invoices and any attached related documents. Invoice sent via email is acceptable. Partial payment will not be made unless partial delivery is shown as acceptable in Page 1 of this PO.

Presentation, payment or nonpayment of an individual invoice shall not constitute a settlement of a dispute, an accord and satisfaction, a remedy of account stated or otherwise waive or affect the rights of the parties hereunder.

6. DOCUMENTS:

In the event of any apparent inconsistency, inaccuracy or ambiguity in the Specifications, drawings or other documents supplied by the Purchaser, the Seller will notify the Purchaser immediately and obtain instruction in writing before proceeding with the item in question. Any work performed after such discovery, until authorized in writing by Purchaser will be at the Seller's risk and expense. The Seller will provide, at no extra cost to the Purchaser, detail drawings and other documents as mentioned in the Purchase Order. The Purchaser has the right to approve such detail drawings and other documents but such approval shall not relive the Seller of any of his responsibilities under the Purchase Order.

7. EXPEDITING:

- 7.1 The Goods furnished under this Purchase Order, including all warranty work, may be subject to expediting by Purchaser. Purchaser's representatives shall be provided free access during working hours to Seller's plants, and Seller agrees to procure a similar right for Purchaser, for expediting purposes with respect to Seller's subcontractors and vendors.
- 7.2 Seller shall notify Purchaser in writing of any actual or anticipated delays immediately upon discovery. Such notice shall include an estimated period of delay, cause and corrective actions being taken. Purchaser may, in such case it deems necessary and in its sole discretion without prejudice to any other rights which it may have, cancel the Purchase Order and make such other arrangements as the Purchaser may consider necessary or desirable in the circumstances. Any additional expenditure incurred by the Purchaser in connection therewith shall be reimbursed by the Seller upon demand.

8. SHIPMENTS:

- 8.1 The Purchaser reserves the right to terminate this Purchase Order, in accordance with the provisions of Article 14 ('Termination') below, if the promised or specified delivery date cannot be achieved.
- 8.2 The Purchaser reserves the right to return over shipments supplied against this Purchase Order with freight costs to the Seller's account. Code numbers and Purchase Order must be shown on all invoices, packing slips and packages.

8.3 SHIPPING DOCUMENTS REQUIRED:

➤ **INCOMING AIR SHIPMENTS**

- a) Commercial invoice (on shipper letterhead with shipper signature and seal)
- b) Packing list (on shipper letterhead with shipper sign and stamp)
- c) Certificate of origin (issued by the chamber of commerce at origin)
- d) Original Airway bill.

➤ **INCOMING SEA SHIPMENTS**

- a) Commercial invoice (on shipper letterhead with shipper signature attested by the chamber of commerce at origin)
- b) Packing list (on shipper letterhead with shipper sign and stamp)
- c) Certificate of origin (issued by the chamber of commerce at origin)
- d) Original B/L.

➤ **INCOMING ROAD FREIGHT:**

- a) Commercial invoice (on shipper letterhead with shipper signature, attested by the chamber of commerce at origin)
- b) Packing list (on shipper letterhead with shipper sign and stamp)
- c) Certificate of origin (issued by the chamber of commerce at origin)

Note: COMMERCIAL INVOICE & CERTIFICATE OF ORIGIN must be attested by the Chamber of Commerce at origin

9. QUALITY:

- 9.1 The Purchaser shall have the right to inspection and approval. Inspection by the Purchaser, at the Seller's premises shall not constitute final acceptance.
- 9.2 If defects are discovered at the Purchaser's place of business, then Purchaser, at its sole option, shall have the right to either require Seller to:
- (i) repair or replace the defective Goods in accordance with provisions of Article 10.2 below, or
 - (ii) return the defective Goods to the Seller for repair or replacement, in which case the freight costs, both ways, shall be for the Seller's account.

10. WARRANTY AND INDEMNITY:

10.1 Without prejudice to any other remedies of GDI, the Seller shall promptly (at GDI's option) repair or replace all Goods which are or become defective during the period of twelve months from the date of delivery where such defect occurs under proper usage and is due to faulty design, the Seller's erroneous instructions as to use or erroneous data or inadequate or faulty materials or workmanship, or any breach of by the Seller of any provision of the Contract. Repairs and replacements shall themselves be subject to the foregoing obligations for a period of eighteen (18) months from the date of delivery or twelve (12) months from the date of installation/re-installation or passing of tests (if any) whichever is appropriate after repair or replacement. If any Services are found to have been performed defectively within twelve months of the date of their performance the Seller shall forthwith upon notice thereof re-perform the same.

10.2 The seller will indemnify, keep indemnified and hold harmless GDI from and against all costs (including the cost of enforcement), expenses, liabilities (including any tax liability) injuries, direct, indirect loss which GDI incurs or suffers as a consequence of a direct or indirect breach or negligent performance by the seller (its employees, agents or contractors) or failure or delay in performance of the terms of the contract or for any infringement or alleged infringement of any patent, copyright, registered design, design right, trade mark, trade name or other intellectual property right for or relating to the goods and/or services unless such infringement has occurred directly as a result of any specification supplied by GDI.

11. TITLE AND RISK OF LOSS:

Except as otherwise provided herein, all Goods furnished by Seller hereunder shall become the property of Purchaser upon payment therefore or upon delivery, whichever occurs earlier. Notwithstanding the foregoing, Seller shall be responsible for and shall bear any and all risk of loss or damage to the Goods until delivery thereof in accordance with the delivery provisions of the Purchase Order. Upon such delivery, risk of loss or damage shall pass to Purchaser, provided however, that any loss or damage, whenever occurring, which results from Seller's non-conforming packaging or crating shall be borne by Seller.

12. PATENTS:

Seller represents and warrants that the Goods are free from any claim of patent infringement and that any labels or trademarks affixed thereto are free from any copyright or trademark infringement and Seller agrees to protect, defend, indemnify and hold harmless Purchaser from and against any such infringement claims and liability. Purchaser shall promptly notify Seller of any such claim. If the use or sale of any Goods is enjoined as a result of a legal action, Seller, at no expense to Purchaser, shall obtain for the Purchaser the right to use and sell said Goods or shall substitute equivalent Goods.

13. PURCHASER'S RIGHT IN SPECIFICATIONS DRAWINGS, ETC.:

All specifications, drawings, patterns or designs supplied by the Purchaser in connection with this Purchase Order shall remain the property of Purchaser. Any information derived there from or otherwise communicated to the Seller by the Purchaser in connection with the Purchase Order will be kept strictly confidential by the Seller and will not be published or disclosed by the Seller to any third party, or made use of by the Seller (except for the purpose of implementing the Purchase Order) without the Purchaser's prior, written consent. All specifications, drawings, patterns or designs and all rights therein prepared by the Seller under the Purchase Order will become the property of the Purchaser as soon as they have been prepared and will be handed over to the Purchaser on completion or termination of the Purchase Order.

14. TERMINATION:

- 14.1 Purchaser shall have the right, by giving notice, to terminate the Purchase Order or all or any part of the Purchase Order as such time or times as Purchaser may consider necessary for any or all of the following reasons:-
- 14.1.1 To suit the convenience of Purchaser.
 - 14.1.2 Subject only to article 14.2 in the event of any default on the part of the Seller, or
 - 14.1.3 If Seller becomes bankrupt or makes a composition or arrangement with its creditors or if a winding-up order of Seller is made or (except for the purposes of amalgamation or reconstruction) a resolution for its voluntary winding-up passed or a provisional liquidator, receiver, administrator or manager of its business or undertaking is appointed.
- 14.2 In the event of default on the part of Seller and before the issue by Purchaser of a notice of termination, Purchaser shall give notice of default to Seller giving the details of such default. If Seller upon receipt of such notice does not commence and thereafter continuously proceed with action satisfactory to Purchaser to remedy such default, Purchaser may issue a notice of termination in accordance with the provisions of Article 14.1.
- 14.3 In the event of Purchaser giving Seller notice of termination of all or any part of the Purchase Order such notice shall become effective on the date specified therein (or in the absence of any specified date at the date of receipt of the notice) whereupon Seller shall immediately and in an orderly manner.
- 14.3.1 Cease performance of the Purchase Order or such part thereof as may be specified in the notice.
 - 14.3.2 Deliver all materials and other items associated with the Purchase Order in their state of completion, whether such materials shall be in the possession of the Seller or of the Seller's suppliers.

- 14.3.3 Assign to Purchaser or its nominee to the extent desired by Purchaser, all or the relevant part of the rights, titles, liabilities and sub purchase orders relating to the Purchase Order which Seller may have acquired or entered into.
- 14.4 In the event of termination in accordance with Article 14.1.1 the Purchaser shall pay the Seller the following amounts:
- compensation for all work done and all equipment and materials delivered in accordance with the Purchase Order up to the time of termination; and
 - compensation for costs/expenses for:
 - materials and equipment already mobilized, and/or
 - works and services already commenced by Seller for which cancellation cannot be made or can be made upon payment of cancellation fees, against documented proof.
- However, Seller shall not be entitled to reimbursement of any loss or alleged loss of overheads or profit or to further financial indemnification as a result of the termination.
- 14.5 In the event of termination in accordance with Articles 14.1.2 or 14.1.3 Seller shall be entitled to payment only for that portion of the Purchase Order satisfactorily completed in accordance with the Purchase Order. Any additional costs incurred by Purchaser as a result of Seller's default shall be recoverable from Seller.
- 14.6 The foregoing provisions of this article are without prejudice to any other rights and remedies to Purchaser under the Purchase Order or law.

15. LIABILITY:

- 15.1 The Seller is considered an independent contractor and shall indemnify, protect and save harmless the Purchaser, its agents, employees, successors and assigns from any and all damages, liabilities and claims of whatsoever nature arising out of the supply by the Seller, its agents or employees of the materials and/or performing of the services covered by this Purchase Order, or incidental or ancillary thereto.
- 15.2 Article 15.1 shall extend to claims or liabilities in the nature of workmen's compensation and to claims and liabilities arising out of the use of patented inventions or devices.

16. LEGAL REQUIREMENT:

The Seller shall conform strictly with all requirements of Qatar Law No. 6 of 1987, namely, that the supply of National Products or Products of National origin to government departments and agencies is mandatory to the extent that such materials are available in the quantity and quality required and within the price preference stipulated in Law No. 6.

17. INTERPRETATION AND LAW:

- 17.1 The Purchase Order shall be read and construed as a whole. Anything mentioned in any of the documents comprising the Purchase Order shall be of like effects as if stated or mentioned in all of them. In the event of any conflict between the various documents comprising the Purchase Order, the conflict shall be resolved by Purchaser.
- 17.2 The Purchase Order embodies the entire agreement between the parties. Neither party shall be liable for any statement, representation, promise or understanding not set forth therein. No changes, amendments or modifications of the terms and conditions of the Purchase Order shall be valid unless reduced to writing and signed by the parties.
- 17.3 Failure on the part of the Purchaser at any time to enforce to require the strict adherence to any performance of any of the terms and conditions of the Purchase Order shall not constitute a waiver of such terms or conditions or impair in any way the right of Purchaser at any time to avail itself of such right.
- 17.4 The interpretation and enforcement of the terms and conditions of the Purchase Order shall be made in accordance with the laws of the State of Qatar.

18. DELIVERY:

- 18.1 The Goods shall be delivered to the point of delivery as specified in the Purchase Order within the delivery time(s) or by the delivery date(s) specified therein. The corresponding type of delivery shall be designated in the Purchase Order.
- 18.2 Without prejudice to Seller's obligation to deliver the Goods in time, Seller shall give Purchaser immediate notice in writing if any delay is foreseen stating the reason and extent of such delay.
- 18.3 Partial delivery shall not be accepted by the Purchaser and invoices will not be paid unless otherwise clearly specified in the Purchase Order, or by prior agreement in writing by an authorized representative of Purchaser.

18.4 DISPATCH / DELIVERY ADDRESS :

DDU, DDP (Dukhan)

Delivery Address : Gulf Drilling International, DSSA, Plot # 38, Zikreet Industrial Area, Dukhan, Doha
TEL: +974 44637317 / 316

Delivery Address & Time : GDI C/Whse, DSSA, Plot # 38, Zikreet Industrial Area, Dukhan, Doha, Qatar

Ex- Works – UAE / Jebel Ali, Dubai

GWC Global Cargo and Transport LLC
112 - Makeen Building,
P.O. Box: 117461, Dubai - U.A.E.
Mobile: +971 561620961 | Direct: +971 42595322
Reception: +971 42595322 | Fax: +971 42595344
Email: shanas.andeth@gulfwarehousing.com

For Courier dispatches:

Courier Service (Aramex)

GDI Import Account Number

ARAMEX # 6716

Ex- Works, FCA, FOB (Except UAE)

Freight Forwarder Address

EMO Trans Inc., 18951 Kenswick Drive Suite
100, Humble, TX 77338 USA.
Contact: Ms. Jennifer Kite
Tel : +1 281-590-8555/2710
Email: jennifer.kite@emotrans.com

CIF & CFR

Freight Forwarder's Address

Gulf Warehousing (Agility Logistics), D- Ring Road, Opp: Lulu Hyper Market
P.O Box : 22670, Doha - Qatar. Tel : 974 - 44023555 , Fax: 974 – 44425319
Contact: Mr. Abdul Khaliq (Asst. Manager), Mobile: +974-55447706
Email: AbAli@agilitylogistics.com ; Abdul.Khaliq@gulfwarehousing.com

19. INSPECTION AND TESTING:

Purchaser shall have the right, but not the obligation, at all times to inspect, test and examine the Goods and to witness any test performed on the Goods by Seller or any third party. Purchaser's failure to inspect or waive inspection shall not relieve Seller from any of its obligations liability under the Purchase Order.

20. PACKING AND MARKING:

Seller shall be responsible for safe and adequate packing of the Goods which shall conform to the requirements of the carrier tariffs. Seller shall separately number all cases and packages, showing the corresponding numbers on the invoices. An itemized packing slip bearing the Purchase Order number shall be placed in each case. No extra charge shall be made for packaging or packing materials unless set forth in the Purchase Order.

21. SUB-ORDERS:

If any part of the Purchase Order will be performed or provided by sub-supplier, then any such sub-orders shall provide the right of unconditional assignment to Purchaser.

22. LIQUIDATED DAMAGES:

22.1 In the event Seller fails to deliver the Goods in accordance with the Purchase Order by the delivery date(s) specified therein, Seller shall be liable to Purchaser for liquidated damages in accordance with the provisions of this clause and the amount of such liquidated damages shall be calculated in accordance with the liquidated damages rate set forth in Clause 22.3 below.

- 22.2 All amounts of liquidated damages for which Seller may become liable under this clause are agreed between the parties as a genuine pre-estimate of the losses which may be sustained by the Purchaser in the event that Seller fails in its obligations under the Purchase Order and are not a penalty and as such shall be construed as liquidated damages.
- 22.3 Should Seller fail to deliver the Goods by the delivery date(s), liquidated damages will be computed at the rate of two percent (2%) per week of delay or pro rata thereof, of the Price up to an amount not to exceed ten percent (10%) of the total PO value.
- 22.4 This provision shall apply, unless otherwise expressly stated in the Special Terms & Conditions under Part I above.

23. SERVICES:

Should there be any Services, including installation and commissioning services performed in Purchaser's premises, arising out or as part of the Purchase Order, then the following additional terms and conditions will apply:-

- 23.1 Seller shall release, protect, indemnify. Defend and hold harmless Purchaser, its affiliates, its co-ventures and its and their respective officers, employees and agents in respect of:
- (a) loss of or damage to the property, facilities, material, equipment, tools, owned or rented, which are provided by Seller; and/or
 - (b) personal injury, including fatal injury and disease, to any person; and/or
 - (c) loss or damage to the property of Purchaser, arising out of the fulfillment of Seller's obligations under the Purchase Order without regard to the cause or causes thereof, including, without limitation, the fault or negligence (whether sole, concurrent, 'active', passive or otherwise) or breach of duty (statutory, contractual or otherwise) of Purchaser, Seller or any other person or entity.

23.2 The rates and prices included in the Purchase Order for the Services are inclusive of all costs, charges, taxes duties and all other expenses for performing the Services. Except where it is expressly provided that the Purchaser shall carry-out an obligation at its own cost, all things required to be supplied or performed shall be deemed to have been included in the rates and prices set-forth in Purchase Order.

23.3 Seller shall perform the Services with due diligence and efficiency and in accordance with good practices and accepted professional standards and meeting the intents and obligations outlined in an implied from the Purchase Order.

23.4 Seller shall be responsible for safety during the performance of the Services and shall provide all necessary safeguards to ensure the safety and protection of the Site and of all persons and property associated with the Services.

23.5 Seller shall act as an independent contractor with respect to the Services and neither Seller nor its personnel or Sub suppliers or their personnel shall be deemed to be agents or employees of Purchaser in the performance Services.

23.6 Seller agrees that it has satisfied itself as to the nature of the Services, the correctness and sufficiency of the rates and prices stated in the Purchase Order, general and local conditions of the Site and all other matters which could affect performance of the Services. Any failure by Seller to take account of matters which affect the Services shall not relieve Seller from its obligations under the Purchase Order.

23.7 In case of requirement of any additional materials and/or services not covered in this Order, please refer back to GDI Commercial Department/Concerned Buyer in order to obtain a revised order.

24. INSURANCE:

The Seller shall maintain and cause his subcontractors to maintain adequate insurance coverage that would cover its legal and contractual obligations in accordance with standard Industry Practices.

25. FORCE MAJEURE:

25.1 A delay in or total or partial failure of performance of either Purchaser or Seller hereto shall not constitute default, suspension of termination hereunder or serve to give rise to any claim for damages if and to the extent such delay of failure is caused by any force majeure occurrence which demonstrably could not have been reasonably foreseen before the effective date of the Purchase Order and which is demonstrably beyond the reasonable control of the Purchaser or Seller affected and could not have been avoided by use of due care, provided that (i) such occurrence materially and directly impairs the ability of the affected party to perform (ii) the affected party gives seven (7) calendar days written notice to the other party of the circumstances constituting the occurrences and of the obligation or performance which is thereby delayed or prevented, and (iii) such occurrences fall within one or more of the following categories.

25.1.1 acts of God

25.1.2 embargo, expropriation, confiscation, requisitioning or commandeering by a compliance with any oral or written order, directive or request of any governmental authority or person purporting to act therefore or under such authority.

25.1.3 war (whether declared or not), act of foreign enemy, hostilities, act of terrorism, rebellion or public disorder.

25.1.4 strikes, whether lawful or unlawful (provided it does not originate or mainly involve Seller or Seller sub-contractor's workforce), interruption of or delay in transportation by carriers, embargo;

25.1.5 explosions, fires, floods earthquakes or other natural calamities.

25.1.6 maritime or aviation disaster.

25.2 If within a reasonable time after a force majeure occurrence referenced in sub-Article (1) above which caused Seller to suspend or delay performance, Seller has failed to take such action as Seller could lawfully initiate to remove or relieve either the force majeure occurrence or its direct or indirect effects, Purchaser may, in its sole discretion and after written notice to Seller, initiate such measures, including but not limited to, the hiring of third parties, as are designed to remove or relive such force majeure occurrence or its direct or indirect effects; and Purchaser may thereafter require Seller to resume full or partial performance of the Purchase Order. Alternatively, Purchaser, in its sole discretion, may decide to terminate this Purchase Order in accordance with the terms of Article 14.1.1.

25.3 If the cumulative duration of any occurrence referenced in sub-Article (1) above exceeds sixty (60) days, either Purchaser or Seller may terminate the Purchase Order in accordance with provisions of Article 14.1.1, upon seven (7) calendar days prior written notice to the other party. .

25.4 Any delay due to force majeure occurrences as defined herein shall be considered an excusable delay and neither Purchaser nor Seller shall be entitled to compensation, unless otherwise expressly provided for in this Purchase Order.

26. PERFORMANCE BOND AND BANK GUARANTEE

26.1 Seller shall, at Seller's cost, provide to Purchaser, within fifteen (15) calendar days of the Purchase Order date or a later date specified by Purchaser, an unconditional and irrevocable bank guarantee payable on first demand of Purchaser to guarantee the performance of Purchaser's obligations under the Purchase Order ("Performance Bond").

26.2 The Performance Bond shall be valid for a period of not less than forty-five (45) calendar days after the expiry of the Warranty Period stated in Clause 10 hereinabove.

26.3 The amount of the Performance Bond shall be ten percent (10%) of the Purchase Order Value. Purchaser shall be entitled to liquidate the Performance Bond at any time Seller fails to perform any of its obligations under the Purchase Order.

26.4 Seller shall, at Seller's cost, provide to Purchaser, within fifteen (15) calendar days after the advance payment is effected by the Purchaser, an unconditional and irrevocable bank guarantee payable on first demand of Purchaser against advance payment from Purchaser ("Advance Payment Bank Guarantee").

26.5 The Advance Payment Bank Guarantee shall be valid until the date of delivery.

26.6 The amount of the Advance Payment Bank Guarantee shall be as stated in Part - I above.

26.7 The bank guarantees shall be issued by a bank operating in Qatar. The bank guarantees shall remain in force irrespective of any circumstances, which might constitute legal discharge of surety or guarantor and shall not be affected by any change in the constitution of either Party.

26.8 This provision shall apply, unless otherwise expressly stated in Part I (Purchase Order Special Terms & Conditions).

27 WITHHOLDING TAX FOR NON-QATARI SERVICE PROVIDERS:

In accordance with the tax laws of the State of Qatar; the service provider shall be solely responsible for any tax liability imposed. Invoices of Non-Qatari Companies (for the SERVICES rendered within QATAR ONLY) shall be subject to a deduction of 5% for Technical Services (or 7% for Non-Technical Services) towards withholding tax. For more information on Qatar tax regulations, please refer to www.mof.gov.qa/english/tax/index10.html