

GTA/DHAREEBA - SEMINER

19 JUNE 2022

PRESENTED BY

عيسى الدربيسي
Eisa Alderbasti
المحاسبة والتدقيق
Accounting & Auditing

KEY CONTENTS TO BE COVERED

- Capital Gain
- Share Transfer Process
- With Holding Tax Refresh
- With Holding Tax Refund
- Contract Declaration Refresh
- No Objection Certificate on Projects
- Transfer Pricing
- Excise Tax Refresh
- ICV Digital Portal Update

INCOME TAX LAW – LAW NO: 24 OF 2018 AND ITS EXECUTIVE REGULATIONS

Capital Gains – Derived From Article 3 Of Income Tax Law

Main Types of Capital Gain in Qatar

- Disposal of Property in Qatar
- Disposal of Shares in Companies (Listed /WLL Entities)

We are covering capital gain for Companies and not for individuals

Sales of assets (Tangible or Intangible) – The Net profit arising from the Sale of Disposal of any Asset is already reflected in the financial statement - So no Impact

(Sale of Asset Reflection in FS – Proceeds from Sales of Asset Less NBV of Asset will result in Profit /Loss on Sale of Asset)



INCOME TAX LAW – LAW NO: 24 OF 2018 AND ITS EXECUTIVE REGULATIONS

Capital Gains – Derived From Article 3 Of Income Tax Law

Sale of Shares in a Limited Liability company

Capital Gain is determined based on the following formulae:

Higher of Current Equity or Current valuation based on DCF/WACC /Similar accepted methodology Les

Book Value of Shares based on paid up capital

The current applicable Capital gain tax rate is 10%

With the implementation of Capital gain tax – the Share transfer process (where the share of an existing WLL company needs to be transferred from the existing owners to a new owner) cannot commence unless capital gain tax has been completed.

Accordingly, the new share transfer process will be as follows:



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ipt.

What is Dhareeba System?
It's an electronic system that connects the General Tax

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National Authentication System

Tawtheeq

Authenticate

Username & Password Authentication Smart Card authentication

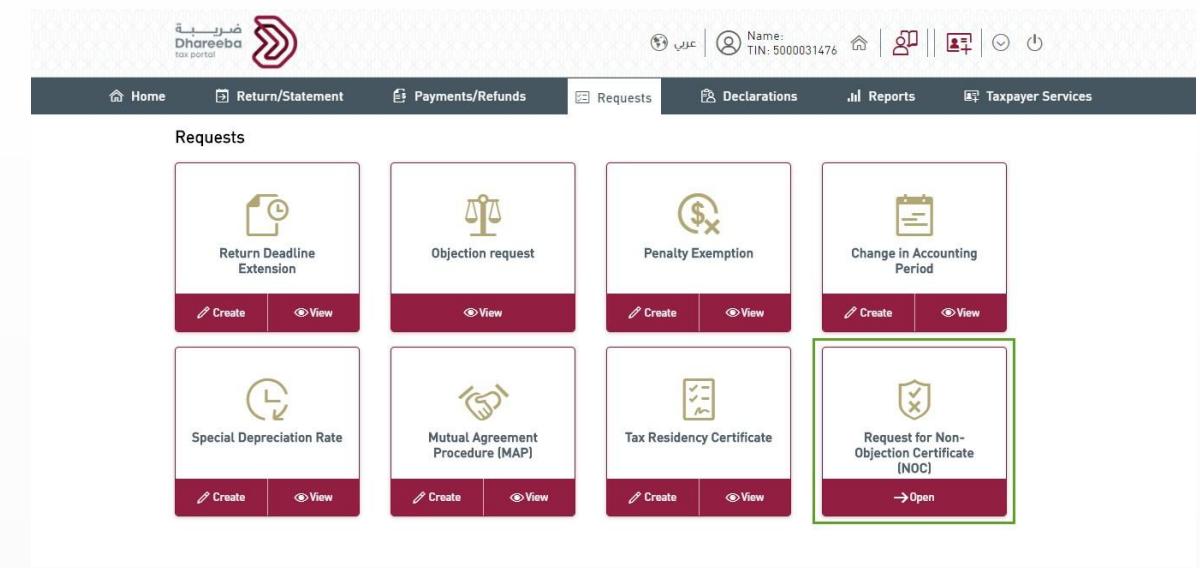
Username: 27163400280 [Login with Smartcard](#)

Password: [Smartcard FAQs](#)

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Arabic | Name: TIN: 5000031476 | Back | Print | Logout

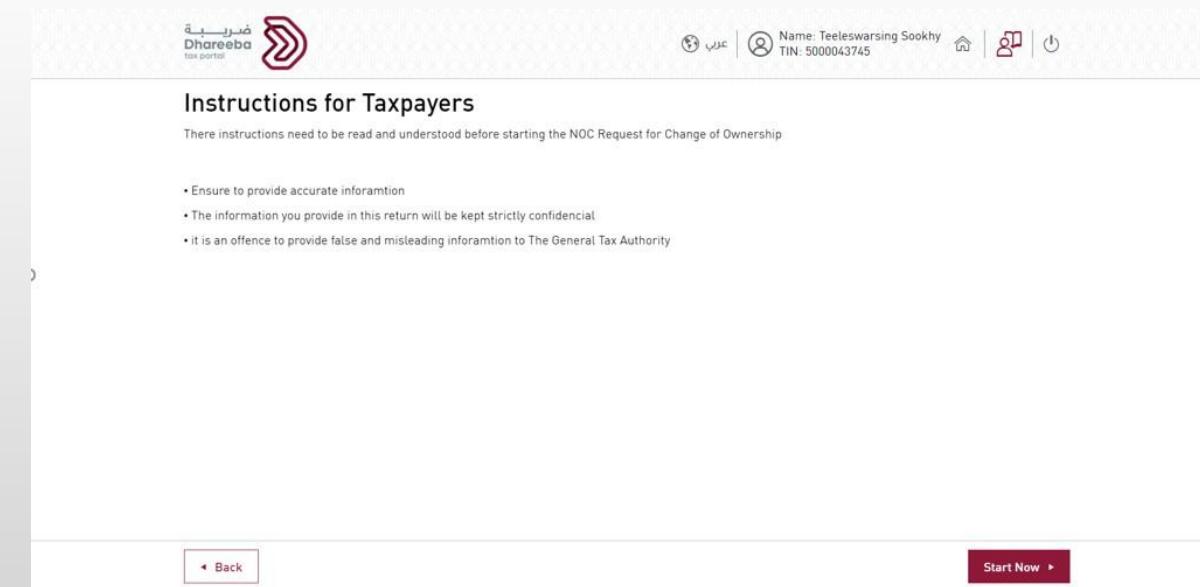
Home | Return/Statement | Payments/Refunds | Requests | Declarations | Reports | Taxpayer Services

Requests

Return Deadline Extension | Objection request | Penalty Exemption | Change in Accounting Period

Special Depreciation Rate | Mutual Agreement Procedure (MAP) | Tax Residency Certificate | Request for Non-Objection Certificate (NOC)

Create | View | Open



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Arabic | Name: Teeleswarsing Sookhy | TIN: 5000043745 | Back | Print | Logout

Instructions for Taxpayers

These instructions need to be read and understood before starting the NOC Request for Change of Ownership

- Ensure to provide accurate information
- The information you provide in this return will be kept strictly confidential
- it is an offence to provide false and misleading information to The General Tax Authority

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Request Number : **1 NOC REQUEST FOR CHANGE OF OWNERSHIP**

1 Non Objection Details **2 Additional Information** **3 Summary** **4 Declaration**

Non Objection Details

Seller Selection

Name	ID Type	ID Number	Date From	Current Ownership %	Ownership Subject to Sale %	Remaining Ownership %	Actions
<input type="checkbox"/> YUVRAJ SINGH	TIN	5000000018	11/10/2020	20.00	0.00	20.00	
<input type="checkbox"/> IBS MANIKA	TIN	5000031476	11/10/2020	30.00	0.00	30.00	
<input type="checkbox"/> ASD ASD	TIN	5000032078	11/10/2020	15.00	0.00	15.00	
<input type="checkbox"/> IBS MANIKA2	TIN	5000031740	11/10/2020	35.00	0.00	35.00	

Back **Save as Draft** **Continue >**

Request Number : **1 NOC REQUEST FOR CHANGE OF OWNERSHIP**

1 Non Objection Details **2 Additional Information** **3 Summary** **4 Declaration**

Shareholder Details

ID Type	ID Number	Shareholder Name
TIN	5000000018	YUVRAJ SINGH
Current Ownership (%)	New Ownership (%)	
20.00	0.00	

Buyer Details

Buyer Name	ID Type	ID Number	Phone Number	Email Address	Ownership %	Actions
No data						

Add Buyer **Back** **Save as Draft** **Continue >**



Request Number :

NOC REQUEST FOR CHANGE OF OWNERSHIP

1 Non Objection Details **2 Additional Information** **3 Summary** **4 Declaration**

Buyer Details

Is the buyer registered under the State of Qatar?* Yes No

Please enter below the Buyer's information to login this into the system

[Back](#) 0% Save



OWNERSHIP

1 Non Objection Details **2 Additional Information** **3 Summary** **4 Declaration**

Buyer Details

Is the buyer registered under the State of Qatar?* Yes No

Please enter below the Buyer's information to login this into the system

ID Type <small>(TIN)</small>	ID Number <small>(5000019281)</small>	Mobile Number*	Phone Number
<input type="text" value="TIN"/>	<input type="text" value="5000019281"/> 	<input type="text" value="+974 65048787"/>	<input type="text"/>
Establishment Name (In English)	Email Address*		
<input type="text" value="ABC"/>	<input type="text" value="test@gmail.com"/>		
Establishment Name (In Arabic)			
<input type="text" value="جذل الفلاح"/>			
Ownership Acquired %*	Residential Status	Zone*	Street*
<input type="text" value="12"/>	<input type="text" value="Resident"/>	<input type="text" value="11"/>	<input type="text" value="Royal Road"/>
		<input type="text" value="2"/>	<input type="text" value="20"/>
		<input type="text" value="12"/>	<input type="text" value="12"/>
PO Box	Postal Code	City	Country*
<input type="text" value="20"/>	<input type="text" value="25B"/>	<input type="text" value="Doha"/>	<input type="text" value="Qatar"/>

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Name: Teeleswarsing Sookhy TIN: 5000043745

1 Non Objection Details 2 Additional Information 3 Summary 4 Declaration

Shareholder Details

ID Type	ID Number	Shareholder Name
TIN	5000000018	YUVRAJ SINGH
Current Ownership (%)	New Ownership (%)	
20.00	15.00	

Buyer Details

Buyer Name	ID Type	ID Number	Phone Number	Email Address	Ownership %	Actions
عبد الفتاح	TIN	5000019281		test@gmail.com	10.00	  
First last	QID	23093839403		sao@gmail.com	5.00	  

 Add Buyer

 Back Save as Draft Continue >

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Name: Teeleswarsing Sookhy TIN: 5000043745

Request Number: 980000000036

1 Non Objection Details 2 Additional Information 3 Summary 4 Declaration

NOC REQUEST FOR CHANGE OF OWNERSHIP

Non Objection Details

Seller Selection

Name	ID Type	ID Number	Date From	Current Ownership %	Ownership Subject to Sale %	Remaining Ownership %	Actions
<input checked="" type="checkbox"/> YUVRAJ SINGH	TIN	5000000018	11/10/2020	20.00	15.00	5.00	 
<input type="checkbox"/> IBS MANIKA	TIN	5000031476	11/10/2020	30.00	0.00	30.00	 
<input type="checkbox"/> ASD ASD	TIN	5000032078	11/10/2020	15.00	0.00	15.00	 
<input type="checkbox"/> IBS MANIKA2	TIN	5000031740	11/10/2020	35.00	0.00	35.00	 
Total							

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Name: Teeleswarsing Sookhy | TIN: 5000043745 | [Logout](#) | [Home](#) | [Help](#) | [Print](#)

Request Number :98000000036 | **NOC REQUEST FOR CHANGE OF OWNERSHIP**

1 Non Objection Details | **2 Additional Information** | **3 Summary** | **4 Declaration**

Additional Information

Attach any supporting documents [if any] [Upload](#) [Cancel](#)

Additional Notes

Add notes

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Name: Teeleswarsing Sookhy | TIN: 5000043745 | [Logout](#) | [Home](#) | [Help](#) | [Print](#)

Request Number :98000000036 | **NOC REQUEST FOR CHANGE OF OWNERSHIP**

1 Non Objection Details | **2 Additional Information** | **3 Summary** | **4 Declaration**

1. Non Objection Details

[Edit](#)

Seller/YUVRAJ SINGH		YTIN		Current Ownership %		20.00
ID Type	YUVRAJ SINGH	ID Number	5000000018	New Ownership (%)	15.00	
Buyer Name	ID Type	ID Number	Phone Number	Email Address	Ownership %	Transaction Information
عبد الفتاح	TIN	5000019281		test@gmail.com	10.00	Edit
First last	QID	23093839403		sao@gmail.com	5.00	Edit

2. Additional Information

[Edit](#)

Additional Notes

Add notes

Attach any supporting Documents[If Any] [Upload](#) [Cancel](#)

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مُبَرَّأَةٌ
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Request Number : 98000000042

NOC REQUEST FOR CHANGE OF OWNERSHIP

1 Non Objection Details 2 Additional Information 3 Summary 4 Declaration

Declaration

First Name	Last Name	Designation	Date
sunny	tembah		23/10/2020
Email Address		Phone Number	
sunnytembah@icloud.com		+ 230	59256349

I agree with the [Terms and conditions](#)

I Confirm that the information given in this form is true, complete and accurate.

◀ Back 0% Save as Draft Submit

1 Non Objection Details

Declaration

First Name: sunny

Email Address:

I agree with the [Terms and Conditions](#)

I declare that the information provided is true and accurate.

2 Additional Information

Terms and Conditions

We confirm that we have implemented and communicated the tax compliance policy statement within our organization.

- We have implemented processes aimed at compliance with Qatari tax laws and regulations as well as applicable reporting duties.
- As the Board of Directors (or equivalent body), we acknowledge that we are accountable for compliance with the Qatari tax law and that we have implemented appropriate delegations of authority in tax matters.
- We have performed an annual review of respective processes and are satisfied that the processes are adequate.
- We have performed an annual review of respective processes and will implement improvements necessary to ensure that the processes are adequate.
- The documentation of our processes and the DoA can be disclosed to the GTA upon request.

3 Summary

120

4 Declaration

Cancel **I Agree**

Back

99%

Submit

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Name: Teeleswarsing Sookhy TIN: 5000043745
✉ ✉ ✉ ✉



Submission for NOC Request for Change of Ownership is Complete.

Your Application has been successfully submitted on **21/10/2020**

Your application reference number is 980000000036

Kindly use your reference number to track your application's status in the system and when contacting us.

This Notification confirms that we have received your application however this is not an approval nor a rejection of your application.

Kindly note that the General Tax Authority reserves the right to request additional documents and details concerning your registration.

Your Request will be processed, and you will be notified with the result once it is accomplished.

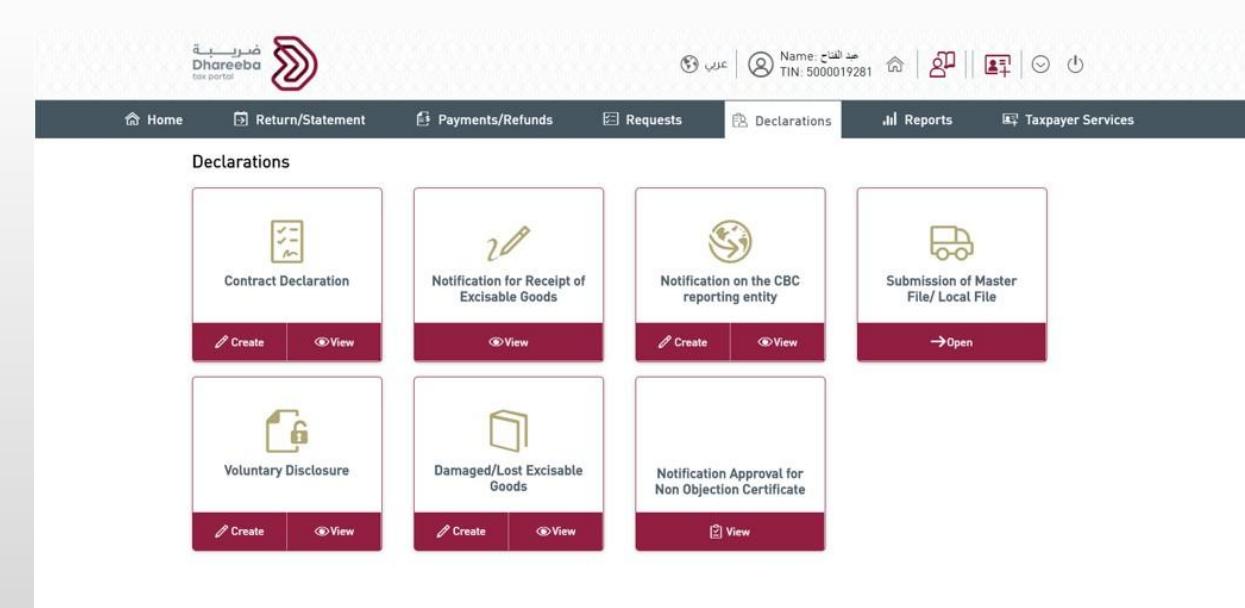
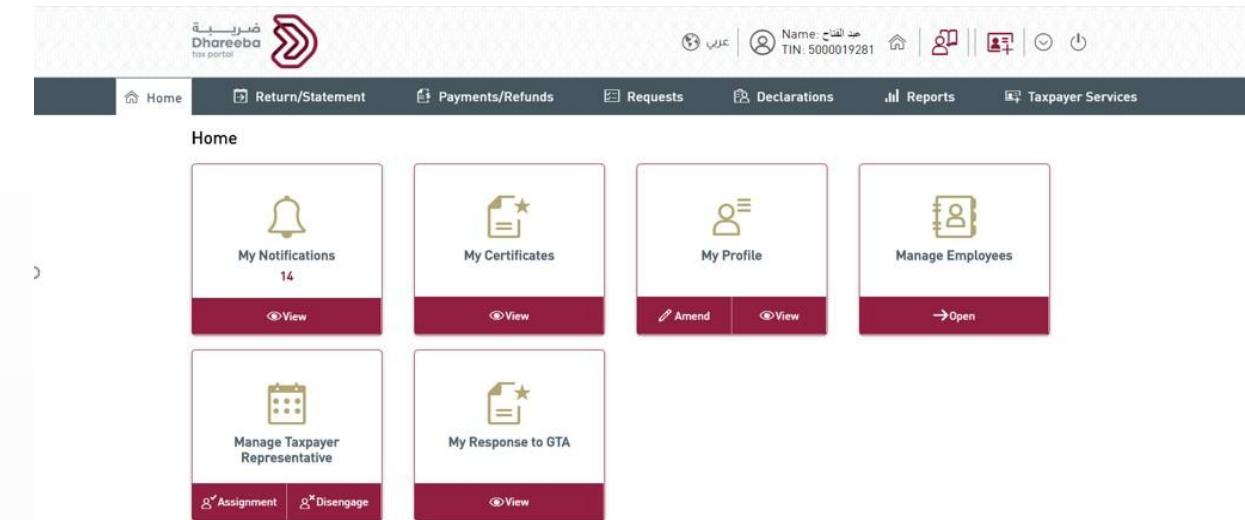
For any inquiry or assistance, please contact us on:

Within Qatar: 16565
Outside Qatar: +974 4406 9941

Write to us at Tax.support@gta.gov.qa or to learn more, visit Dhareeba.gov.qa

X Close

Form: 980000000036
submitted successfully



د.خ.النفط

Arabic | Name: د.خ.النفط TIN: 5000019281 | Home | Help | Log Out

Non Objection Certificate

Reference#	Submitted On	Seller Name	Contract Currency	Transaction Value	Status	Actions
980000000017	19/10/2020	SUNNY TEMBAH	QAR	300.00	To be approved	 
970000000005	19/10/2020	عبداللطيف	QAR	100.00	Submitted	 
970000000009	19/10/2020	عبداللطيف	QAR	300.00	Approved	 
970000000011	20/10/2020	عبداللطيف	QAR	300.00	Approved	 
970000000007	19/10/2020	عبداللطيف	QAR	100.00	Rejected	 
970000000014	21/10/2020	عبداللطيف	QAR	300.00	To be approved	 
970000000016	21/10/2020	عبداللطيف	QAR	300.00	Submitted	 

 Back

د.خ.النفط

Arabic | Name: د.خ.النفط TIN: 5000019281 | Home | Help | Log Out

Instructions for Taxpayers

These instructions need to be read and understood before starting the Notification Approval for Non Objection Certificate.

- Ensure to provide accurate information
- The information you provide in this return will be kept strictly confidential
- It is an offence to provide false and misleading information to The General Tax Authority

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Request Number :970000000016

Notification Approval for
Non Objection Certificate

1 Transaction Details

NOC Request Reference Number:980000000036

Buyer/ صاحد الفتح

ID Type	TIN	Current Ownership %	10.00
ID Number	5000019281	New Ownership (%)	
Issuing Country		Mobile Number	+974 65048787
Email Address	test@gmail.com	Phone Number	

Seller Details

Name	ID Type	ID Number	Date From	Current	Ownership	Remaining

Save as Draft **Continue >**

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Request Number :970000000016

Notification Approval for
Non Objection Certificate

1 Transaction Details

2 Declaration

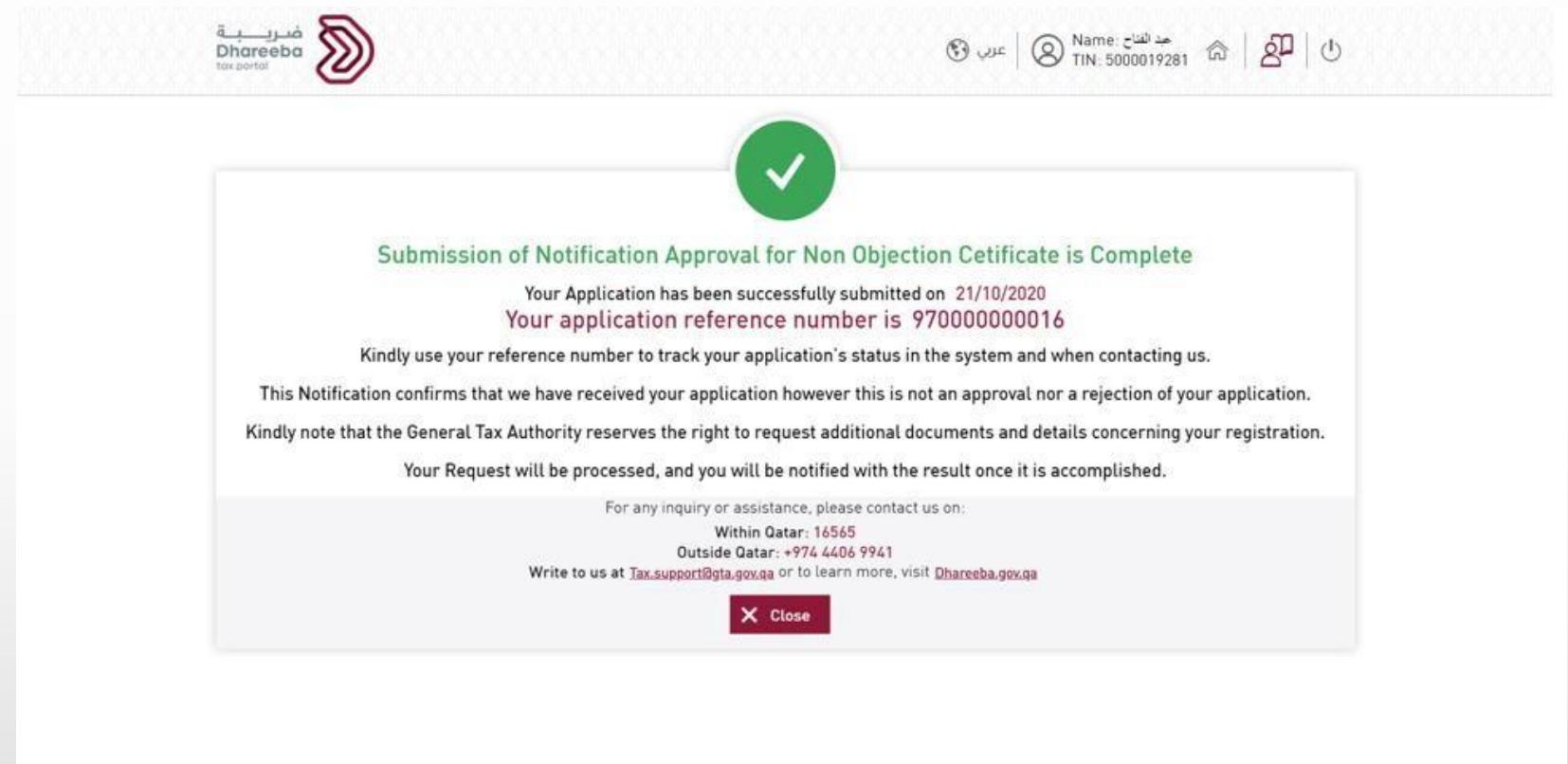
Declaration

First Name	Last Name	Designation	Date
Sparsh	Tyagi		21/10/2020
Email Address	Phone Number		
srishtityagi@gmail.com	+ 974 55646913		

I agree with the Terms and conditions

I Confirm that the information given in this form is true, complete and accurate.

Save as Draft **Reject** **Approve**



The image shows a screenshot of the Dhareeba Tax Portal. At the top, the portal's logo is displayed, featuring the word 'Dhareeba' in English and 'ضربي' in Arabic, with 'tax portal' written below it. To the right of the logo are several icons: a globe, a user profile, the name 'Name: عبد الفتاح', the TIN number 'TIN: 5000019281', a house icon, a document icon, and a power button icon. A large green circular icon with a white checkmark is centered on the page. Below it, the text 'Submission of Notification Approval for Non Objection Certificate is Complete' is displayed in green. Underneath this, in black text, it says 'Your Application has been successfully submitted on 21/10/2020' and 'Your application reference number is 970000000016'. Further down, it advises users to use their reference number to track their application's status and to note that the General Tax Authority reserves the right to request additional documents. It also states that the request will be processed and the user will be notified once it is accomplished. At the bottom, there is contact information for inquiries, including numbers for Qatar and abroad, and an email address for further information. A 'Close' button is located at the bottom right of the message box.

Submission of Notification Approval for Non Objection Certificate is Complete

Your Application has been successfully submitted on 21/10/2020

Your application reference number is 970000000016

Kindly use your reference number to track your application's status in the system and when contacting us.

This Notification confirms that we have received your application however this is not an approval nor a rejection of your application.

Kindly note that the General Tax Authority reserves the right to request additional documents and details concerning your registration.

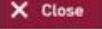
Your Request will be processed, and you will be notified with the result once it is accomplished.

For any inquiry or assistance, please contact us on:

Within Qatar: 16565

Outside Qatar: +974 4406 9941

Write to us at Tax.support@gta.gov.qa or to learn more, visit Dhareeba.gov.qa

 Close



Mr. Director of Real Property Registration and Documentation Department
Ministry of Justice
Doha - Qatar

09 June 2022

Subject: Non-Objection Certificate for Change of Ownership

Kindly be informed that we have no objections for change of ownership in shares as explained below:

Seller

Name	ID Type	ID Number	Nationality	Current %	Sold %
بنفسون التجارية	TIN	5000484758	Qatar	51.00	51.00

Buyer

Name	ID Type	ID Number	Nationality	Current %	Acquired %
AHMAD HAMAD A H AL KHALAF	TIN	5003160363	Qatar	0.00	51.00

In the company registered in the name of: Al Insha'at Almotanawe'a Co., under Tax Identification Number 5000625004 where they all have satisfied their obligations towards the General Tax Authority.

This certificate is considered as obsolete in case of 30 days passes since its issuance date and/or whatever declared in this regard gets changed, which is earlier.

Jassim Mohammed Al Karrani
Director of Tax Service Department

This is a system generated document,
no official signature is required

For any inquiry or assistance,
Please contact us on

Within Qatar:

Outside Qatar:

Write to us at:

or to learn more visit:

16565

+974 4406 9941

support@dhareeba.qa

dhareeba.gov.qa



الهيئة العامة للضرائب
GENERAL TAX AUTHORITY

5

BAD DEBTS – DEDUCTION FOR INCOME TAX PURPOSES

Best practice for recording of bad debts

When the debt is no longer a receivable ,provision has to be created and then the write off of the bad debts has to be done against the Provisions

The Bad debts can be allowed for Income tax purposes ,if the following conditions can be satisfied:

- The Income has been recognized in the previous years
- 24 months has elapsed since the debt had become due
- Provision for bad debts has been created in the books
- All Actions has been carried out for recovering debts including Civil or Criminal procedures for Debt Recovery
- If the debts have been collected in the future ,they must be taken into other income



REFRESHER ON WITH HOLDING TAX (WHT)

Applicable only on Service contracts such as:

- Royalty payment
- Service fee such as Architect fee, Legal fee /Service Fee
- Financing cost

Where the Service provider is located outside Qatar and they do not have a permanent Establishment in Qatar

WHT rate is currently 5% and the same has to be deducted at the time of making the service provider payment and transferred to the GTA

With Holding tax is a self declaration and the process of carrying out the same in Dhareeba are given below:



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National Authentication System

Smart Card authentication

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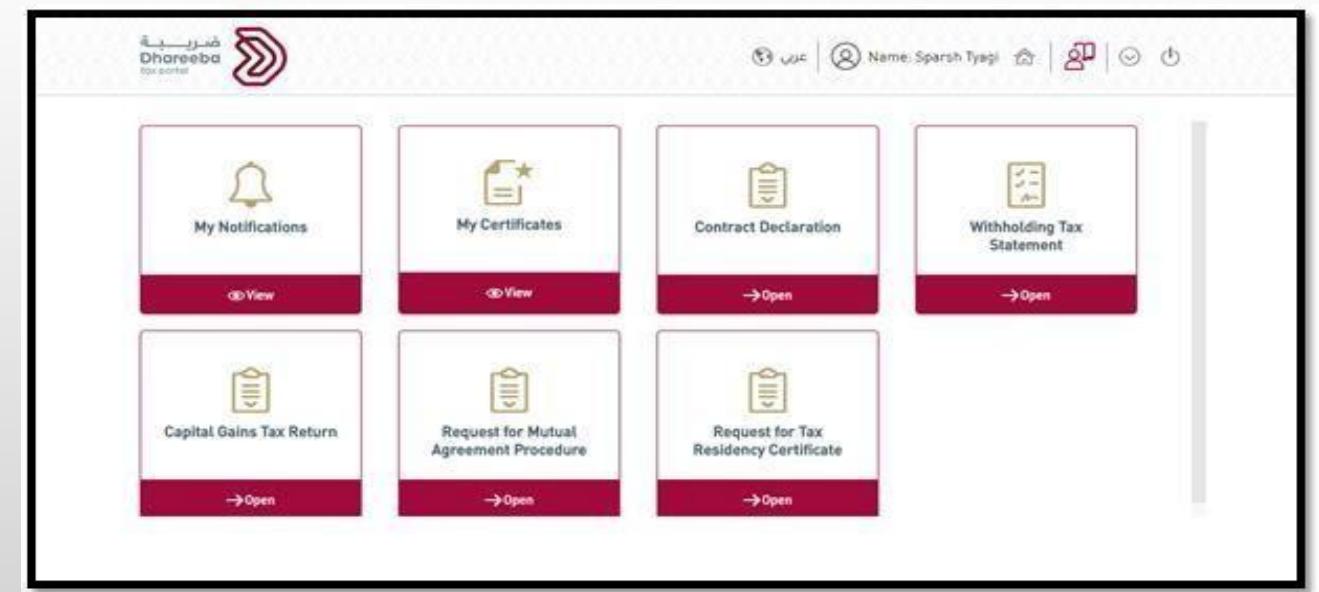
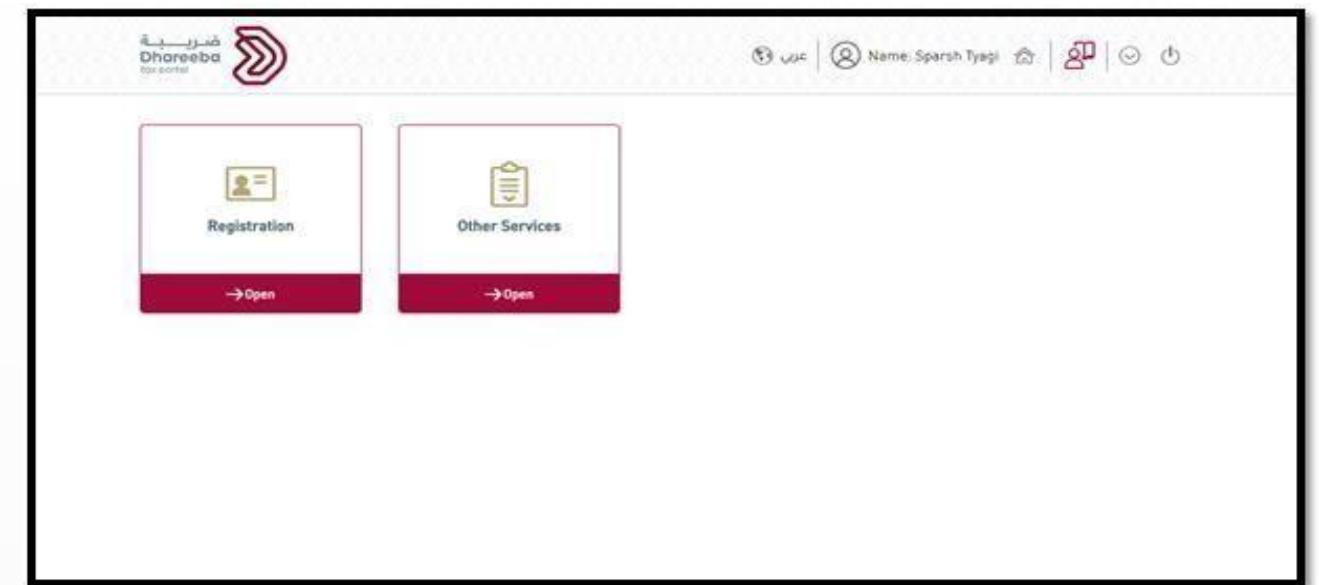
Forgot your password?

Create new account

Cancel

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Arabic | Name: Mena Salins | Home | Log Out | Power

Instructions

There instructions need to be read and understood before starting the Return Filing

- Ensure to provide accurate information
- The information you provide in this return will be kept strictly confidential
- it is an offence to provide false and misleading information to General Tax Authority
- Please note that the payment of the taxes withheld at source is part of the submission of this statement

Choose the reporting transactions Tax period for the current WHT Statement

Cross-border Year Month

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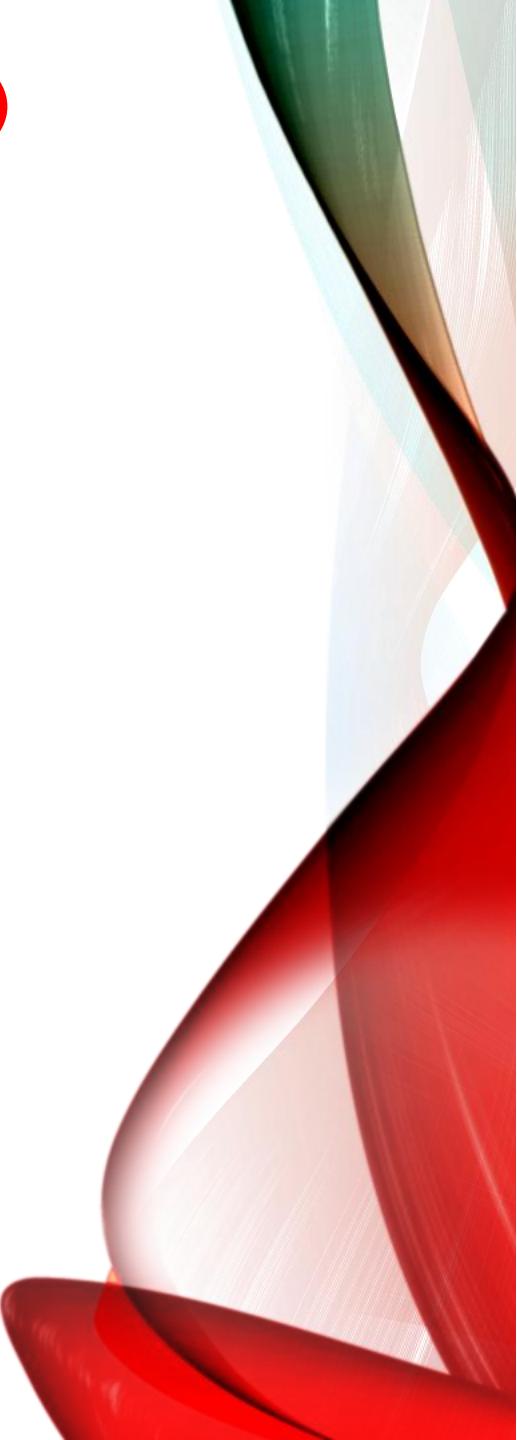
Arabic | Name: Mena Salins | Home | Log Out | Power

Application Number: **WITHHOLDING TAX STATEMENT - NEW** Tax Period:2020 Jan (01/01/2020 - 31/01/2020)

1 Taxpayer Information **2 WHT Statement** **3 Additional Information** **4 WHT Summary** **5 Declaration**

ID Type*	ID Number* <small>i</small>	Zone*	Street*	Building*	Floor*	Unit#*
Establishment Card	123456789123	12	1235	12	4	09
Establishment Name English*	Establishment Name Arabic*	PO Box*	Postal Code	City*	Country*	
Test English	Test Arabic	1100...	110092	Doha	Qatar	
Mobile Number*	Phone Number					
+ 974 <input type="button" value="▼"/> 55646913	+ 974 <input type="button" value="▼"/> <input type="text"/>					

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Application Number: WITHHOLDING TAX STATEMENT - NEW Tax Period: 2020 Jan (01/01/2020 - 31/01/2020)

1 Taxpayer Information 2 WHT Statement 3 Additional Information 4 WHT Summary 5 Declaration

ID Type* ID Number* Zone* Street* Building* Floor* Unit#*

Establishment Card

Establishment Name English: Test English

Mobile Number* + 974 55646913 + 974

A Taxpayer Identification Number (TIN) will be created based on these Details. Do you wish to proceed?

Information

Yes No

Country* Qatar

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Name: Mena Salins

1 Taxpayer Information 2 WHT Statement 3 Additional Information 4 WHT Summary 5 Declaration

Establishment Contact Person

Are you the same Contact person regarding tax matters?

First Name in English*	Last Name in English*	ID Type*	ID Number*
Mena	Salins	Qatari National ID	25963400512
First Name in Arabic*	Last Name in Arabic*	Issuing Country*	Nationality*
Mena	Salins	Qatar	Qatar
Position*	Expiry Date*		
Manager	31/12/9999		
Mobile Number*	Phone Number	Email Address*	
+ 974 55646913	+ 974	menasalins@gmail.com	

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STEPS TO BE FOLLOWED BY A REGISTERED TAXPAYER

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What is Dhareeba System?

It's an electronic system that connects the General Tax Authority and its partners from the relevant government agencies and taxpayers. It automatically calculates and processes the various types of tax to assist taxpayers in

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National Authentication System

TAWTHEEQ

Authenticate

Username: 26863401706

Password:|

Smart Card authentication

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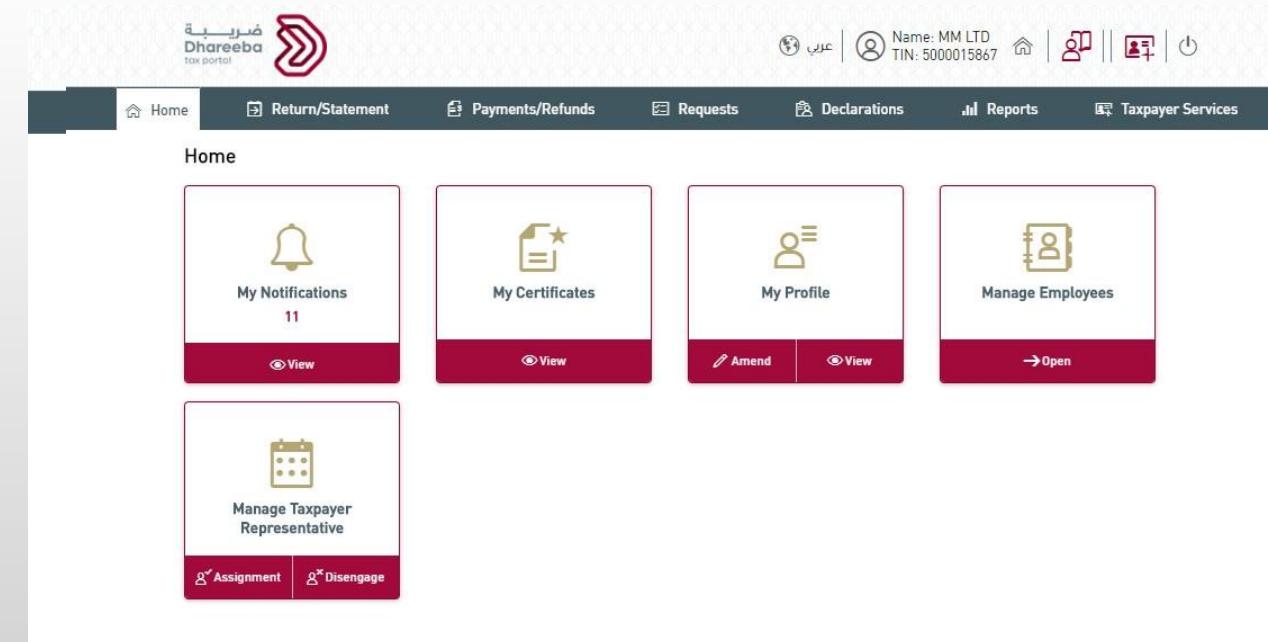
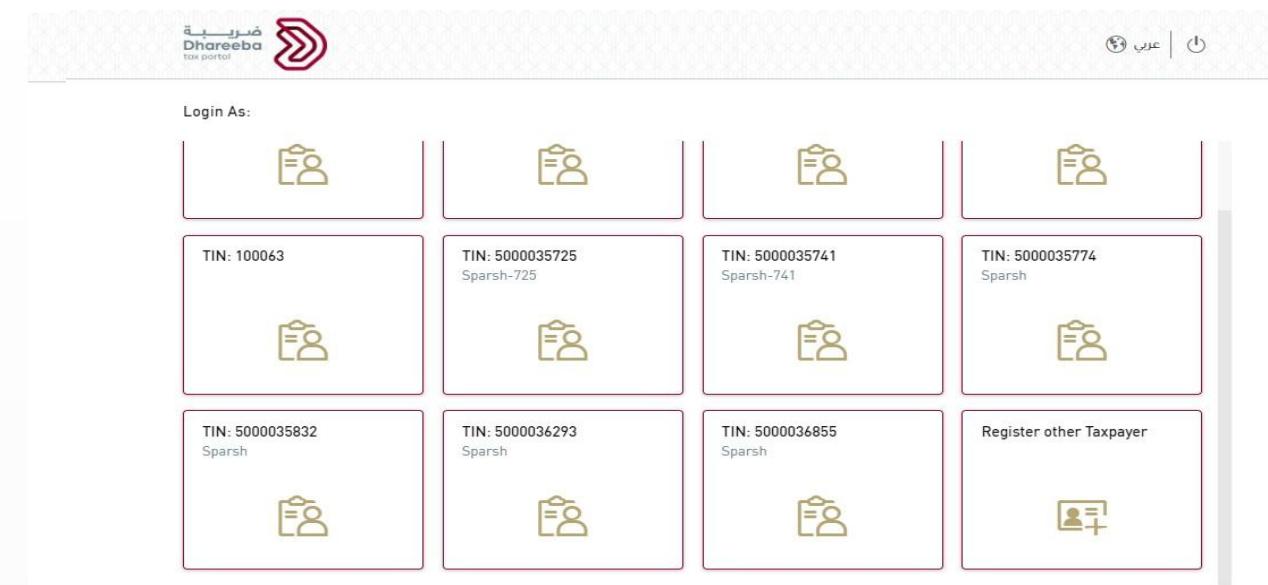
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Return/Statement



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Capital Gains Tax Return

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Withholding Tax Statement

[Create](#) | [View](#)



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Return/Statement



Filing Obligations

[View](#) | [Create](#)



Capital Gains Tax Return

[Create](#) | [View](#)



Withholding Tax Statement

[Create](#) | [View](#)



Name: DilipEnglish JainEnglish
TIN: 5000017558

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Instructions

There instructions need to be read and understood before starting the Return Filing

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- The information you provide in this return will be kept strictly confidential
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- Please note that the payment of the taxes withheld at source is part of the submission of this statement

Choose the reporting transactions

Cross-border X ▼

Tax period for the current WHT Statement

Year: 2020 ▼ Month: Jan... ▼

◀ Back Start Now ▶



Name: Madhur Ltd
TIN: 5000195032

Arabic | English | Home | Help | Logout

Application Number: NEW Tax Period: 2020 Jan [01/01/2020 - 31/01/2020]

WITHHOLDING TAX STATEMENT - NEW

1 WHT Statement 2 Additional Information 3 WHT Summary 4 Declaration

Transactions

Type of Transactions	ID Number	Name of Payee	Payment Date	Currency	Amount subject to WHT	Amount Withheld
No data						

+ Add Transaction

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عرب | Name: Sanju Seth | حاصل | دعوه

1 Taxpayer Information 2 WHT Statement 3 Additional Information 4 WHT Summary 5 Declaration

Transactions

Type of Transaction*	Type of Payment*	Payee's ID Type*	ID Number*
Cross-border	Royalties	TIN outside the state	1234
Payment Document*	Reference Number *	Trade Name *	
Invoice	124	Madhur Associates	
Payment Document Date * 02/01/2009	Payee Payment Date* 21/01/2020	Jurisdiction of Residence * Germany	Attach any supporting document(s)
Currency Amount subject to WHT* Rate * Amount Withheld		QAR 1,000.00 5.00% 50.00	

◀ Back 20% Save

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Dhareeba
tax portal

عرب | Name: Madhur Ltd | TIN: 5000195032 | حاصل | دعوه

1 WHT Statement 2 Additional Information 3 WHT Summary 4 Declaration

Transactions

Download Template Upload Template Delete All

Type of Transactions	ID Number	Name of Payee	Payment Date	Currency	Amount subject to WHT	Amount Withheld
Cross-border	23455	MM LTD	22/01/2020	QAR	1,000.00	50.00

+ Add Transaction

◀ Back 0% Save as Draft Continue ▶

ضريبة
Dhareeba
tax portal

Application Number: 100000015372

WITHEOLDING TAX STATEMENT
NEW

Tax Period: 2020 Feb (01/02/2020 - 29/02/2020)

1 WHT Statement 2 Additional Information 3 WHT Summary 4 Declaration

Additional Information

Attach any supporting Documents [If Any]  

Additional Notes

test

◀ Back 25% Cancel Save as Draft Continue ►

ضريبة
Dhareeba
tax portal

Application Number: 100000015372

WITHEOLDING TAX STATEMENT
NEW

Tax Period: 2020 Feb (01/02/2020 - 29/02/2020)

1 WHT Statement 2 Additional Information 3 WHT Summary 4 Declaration

Sr.No	Transaction & Payment Type	Currency	Amount subject to WHT	WHT Amount
1	> Total Liability in QAR	QAR	 16000.00	591.00
2	> Total Liability in USD	USD	 0.00	0.00

Check successful. No errors found

◀ Back 50% Cancel Save as Draft Continue ►

دھریبہ
Dhareeba
tax portal

Application Number: 100000015372 WITHHOLDING TAX STATEMENT - NEW Tax Period: 2020 Feb (01/02/2020 - 29/02/2020)

1 WHT Statement 2 Additional Information 3 WHT Summary 4 Declaration

Sr.No	Transaction & Payment Type	Currency	Amount subject to WHT	WHT Amount
	Total Liability in QAR	QAR	16000.00	591.00
	1.1 Cross-border Transaction	QAR	1000.00	10.00
1	1.2 Local Transaction	QAR	10000.00	300.00
	1.3 Capital Asset Transaction	QAR	5000.00	250.00
	1.4 Late Payment Penalty	QAR	0.00	31.00
2	Total Liability in USD	USD	0.00	0.00

◀ Back 50% Cancel Save as Draft Continue ►

دھریبہ
Dhareeba
tax portal

Application Number: 100000015704 WITHHOLDING TAX STATEMENT - NEW Tax Period: 2020 Jan (01/01/2020 - 31/01/2020)

1 Taxpayer Information 2 WHT Statement 3 Additional Information 4 WHT Summary 5 Declaration

Payment Details

Payment Details	Amount	Currency	Payment Status
Withholding Tax Payable	57.00	QAR	PENDING

Check successful. No errors found

◀ Back 80% Cancel Save as Draft Continue ►



TIN: 5000123737

Total payment to be made: 57.00 QAR

- Select a payment method



Debit Card/Credit Card



Direct Payment



Bank Transfer



TIN: 5000123737

Total payment to be made: 57.00 QAR

Home → Debit Card/Credit Card

Payment details

Select a card type
 Credit card Debit card

Total amount: 57.00QAR

Confirm



TIN: 5000123737

Total payment to be made: 57.00 QAR

Home → Debit Card/Credit Card

QPay

Payment Unique Number: 200818145533000014

Description: GENERAL TAX AUTHORITY

Amount
QAR 57.00

Enter your payment card details

Card Number 4215 3755 0088 3243

Card Expiry Date 11 2030

By clicking the "Continue" button, you hereby acknowledge accepting the [Terms and Conditions](#) of payment.

NAPS

Continue

Cancel

For proper completion of your transaction, please do not refresh this page or click the browser's back button.



TIN: 5000123737

Total payment to be made: 57.00 QAR

Home → Debit Card/Credit Card

QPay

Payment Unique Number: 200818145533000014

Description: GENERAL TAX AUTHORITY

Amount
QAR 57.00

Your payment was successful!

Confirmation ID: 2020081813553418700000000000

This page will be automatically submitted in [14] seconds

NAPS

Continue

Save

For proper completion of your transaction, please do not refresh this page or click the browser's back button.

دھریبہ
Dhareeba
tax portal

Application Number: 100000015372 WITHHOLDING TAX STATEMENT - NEW Tax Period: 2020 Feb (01/02/2020 - 29/02/2020)

1 WHT Statement 2 Additional Information 3 WHT Summary 4 Declaration

Payment Details

Payment Details	Amount	Currency	Payment Status
Withholding Tax Payable	591.00	QAR	SUCCESSFUL

◀ Back 75% Continue ►

دھریبہ
Dhareeba
tax portal

Application Number: 100000015372 WITHHOLDING TAX STATEMENT - NEW Tax Period: 2020 Feb (01/02/2020 - 29/02/2020)

1 WHT Statement 2 Additional Information 3 WHT Summary 4 Declaration

Declaration

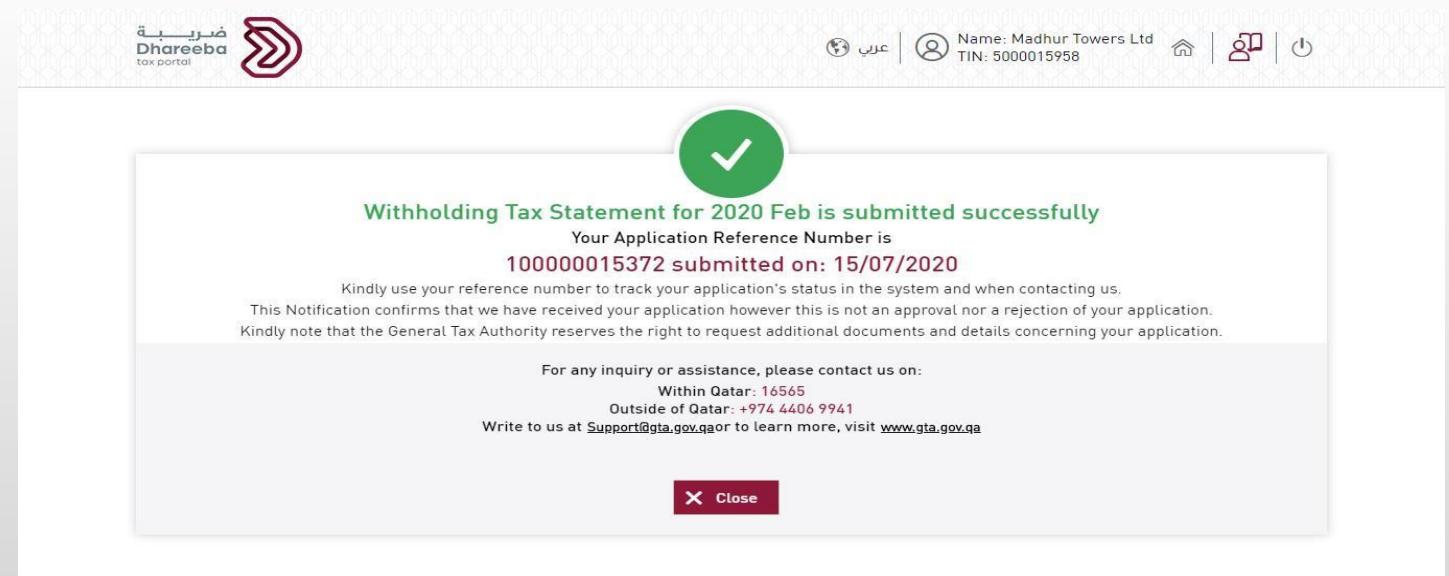
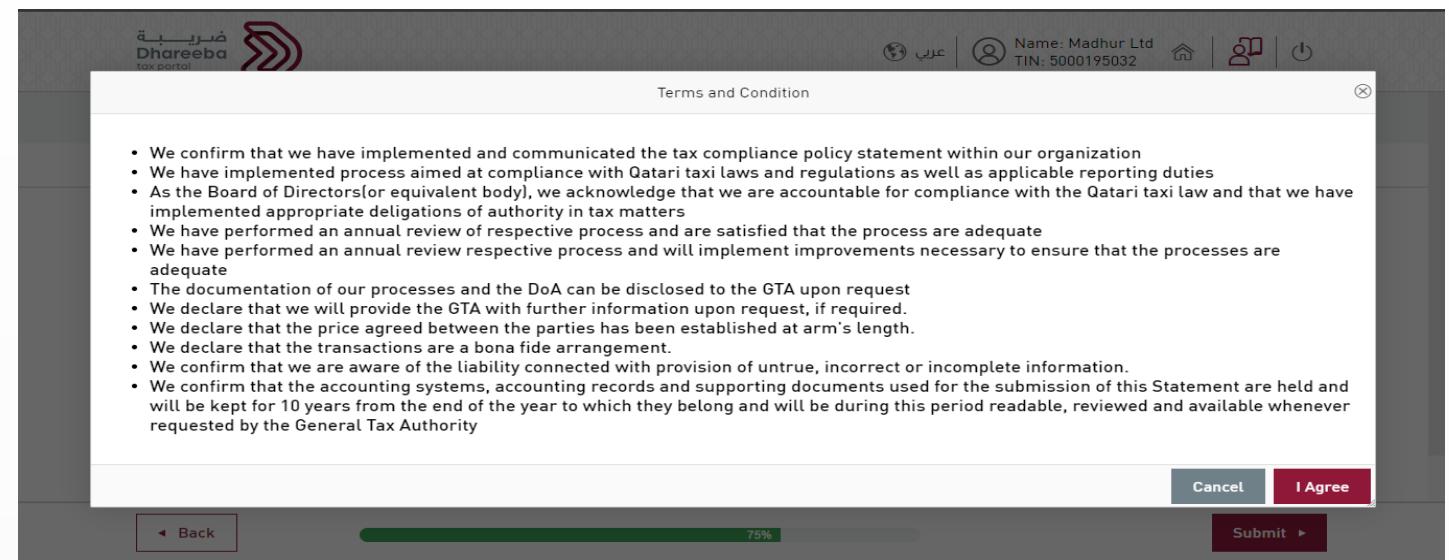
First Name: joe Last Name: green Designation: Member of the Board Date: 15/07/2020

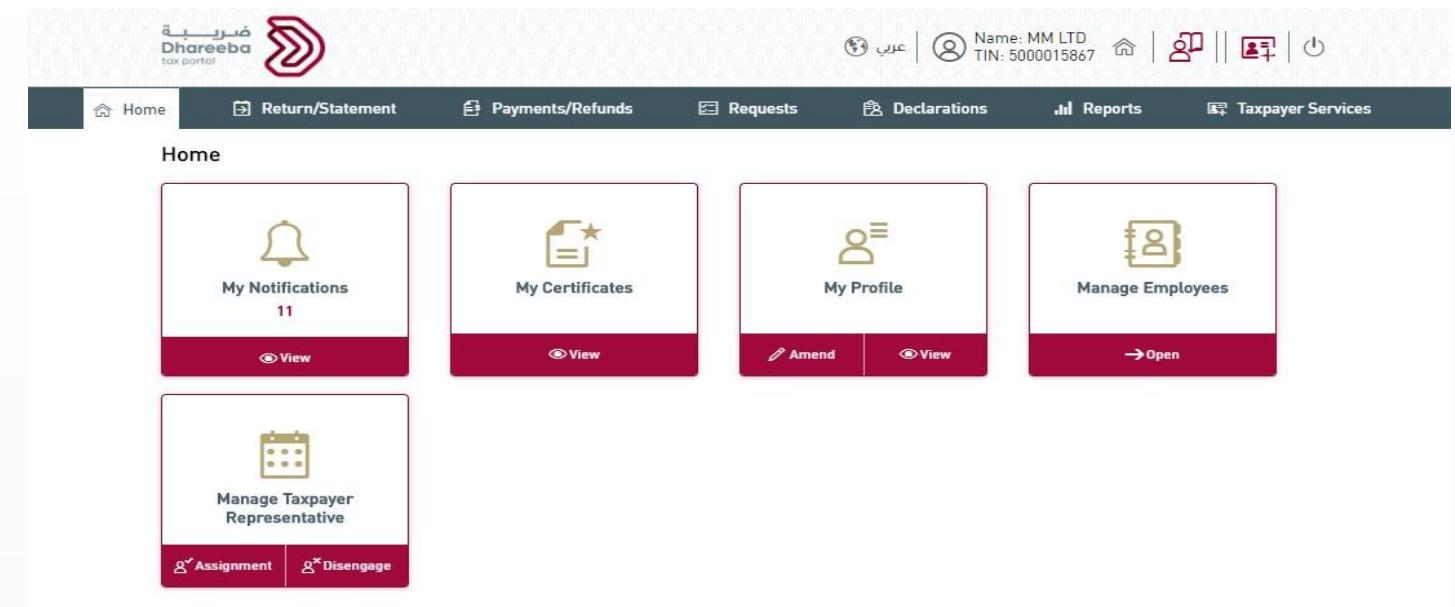
Email Address: joe@gmail.com Phone Number: + 974 55646913

I agree with the Terms and Condition

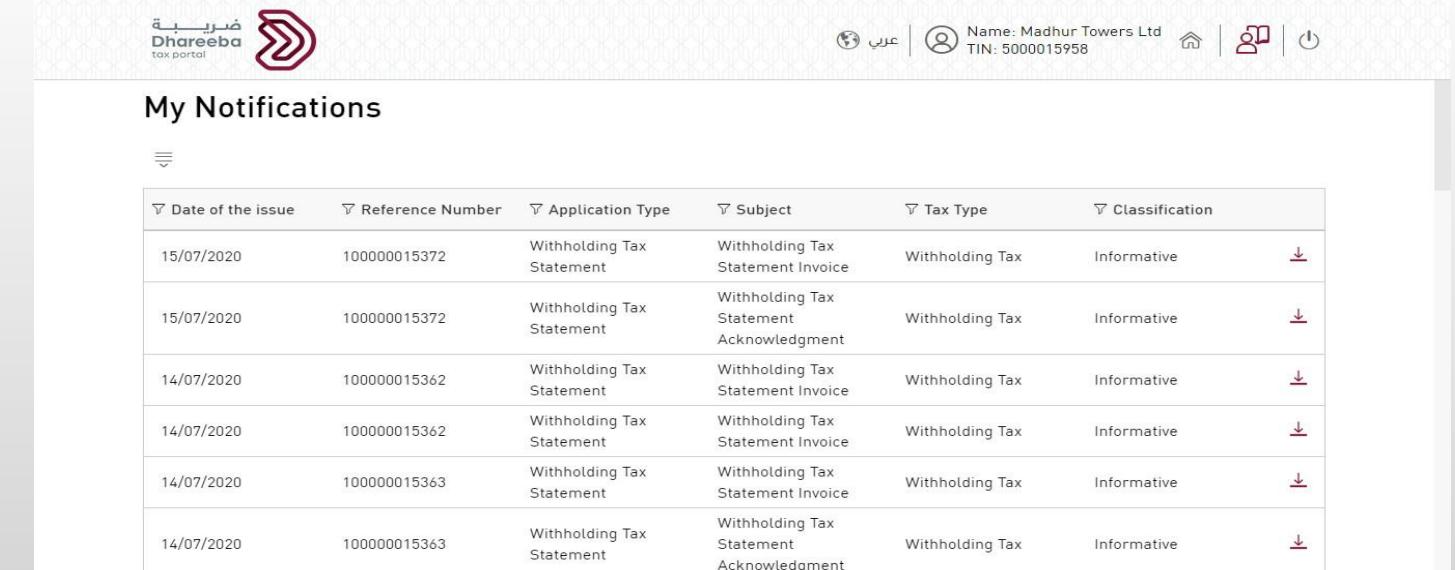
I declare that the information provided in this form is true and correct

◀ Back 75% Submit ►





The screenshot shows the homepage of the Dhareeba tax portal. The top navigation bar includes links for Home, Return/Statement, Payments/Refunds, Requests, Declarations, Reports, and Taxpayer Services. The user is logged in as 'Name: MM LTD TIN: 5000015867'. The main content area is titled 'Home' and features several cards: 'My Notifications' (11 notifications, 'View' button), 'My Certificates' ('View' button), 'My Profile' ('Amend' and 'View' buttons), 'Manage Employees' ('Open' button), and 'Manage Taxpayer Representative' ('Assignment' and 'Disengage' buttons).



The screenshot shows the 'My Notifications' page. The top navigation bar is identical to the home page. The main content area is titled 'My Notifications' and displays a table of notifications:

Date of the issue	Reference Number	Application Type	Subject	Tax Type	Classification
15/07/2020	100000015372	Withholding Tax Statement	Withholding Tax Statement Invoice	Withholding Tax	Informative
15/07/2020	100000015372	Withholding Tax Statement	Withholding Tax Statement Acknowledgment	Withholding Tax	Informative
14/07/2020	100000015362	Withholding Tax Statement	Withholding Tax Statement Invoice	Withholding Tax	Informative
14/07/2020	100000015362	Withholding Tax Statement	Withholding Tax Statement Invoice	Withholding Tax	Informative
14/07/2020	100000015363	Withholding Tax Statement	Withholding Tax Statement Invoice	Withholding Tax	Informative
14/07/2020	100000015363	Withholding Tax Statement	Withholding Tax Statement Acknowledgment	Withholding Tax	Informative

Dhareeba tax portal

Arabic | Name: MM LTD TIN: 5000015867 | Home | Help | Log Out

Home | Return/Statement | Payments/Refunds | Requests | Declarations | Reports | Taxpayer Services

Home

- My Notifications** (11) [View](#)
- My Certificates** [View](#)
- My Profile** [Amend](#) [View](#)
- Manage Employees** [Open](#)
- Manage Taxpayer Representative** [Assignment](#) [Disengage](#)

Dhareeba tax portal

Arabic | Name: Madhur Towers Ltd TIN: 5000015958 | Home | Help | Log Out

My Certificates

Date of the issue	TIN	Certificate Type	Subject	Tax Type	Classification	Certificate Validity
15/07/2020	5000015958	Withholding Tax Statement	Withholding Tax Certificate	Withholding Tax	Certificate	31/12/9999
15/07/2020	5000015958	Withholding Tax Statement	Withholding Tax Certificate	Withholding Tax	Certificate	31/12/9999
15/07/2020	5000015958	Withholding Tax Statement	Withholding Tax Certificate	Withholding Tax	Certificate	31/12/9999
14/07/2020	5000015958	Withholding Tax Statement	Withholding Tax Certificate	Withholding Tax	Certificate	31/12/9999
11/07/2020	5000015958	Withholding Tax Statement	Withholding Tax Certificate	Withholding Tax	Certificate	31/12/9999
10/07/2020	5000015958	Withholding Tax Statement	Withholding Tax Certificate	Withholding Tax	Certificate	31/12/9999
10/07/2020	5000015958	Withholding Tax Statement	Withholding Tax Certificate	Withholding Tax	Certificate	31/12/9999

WITH HOLDING TAX REFUND

Primarily applicable if there is a double taxation treaty prevailing between Qatar and the Country of the Foreign Service Provider

The process cannot be done in Dhareeba – It's a manual process – (It can be submitted through Dhareeba. Currently not functioning and nowadays GTA not allowing email submission)

Earlier, there were requirement of Form 2-1 and Form 2-2 which have been replaced by WHT Dhareeba Submission acknowledgement and GTA payment proof



CONTRACT DECLARATION

Article 37 of the Income tax Law

Contract Declaration is applicable on:

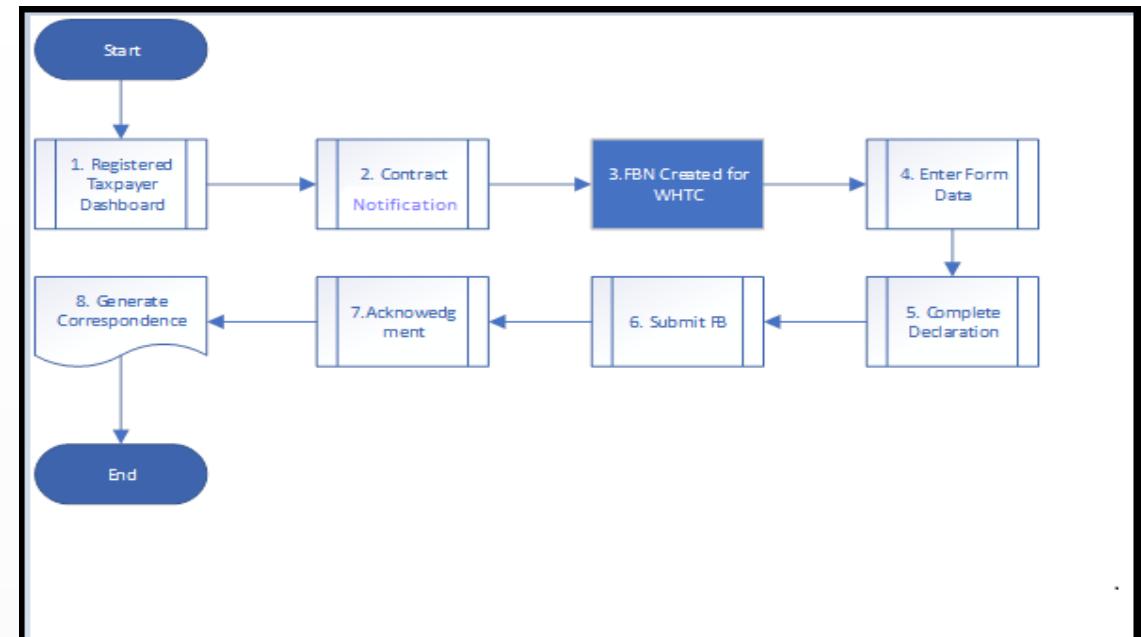
- Service Contracts – QAR 200 K +
- Contracting ,Supply Contracts – QAR 500 K +

A LPO (Local Purchase order) does not constitute a Contract;
Contract Declaration is also a voluntary declaration similar to WHT declaration

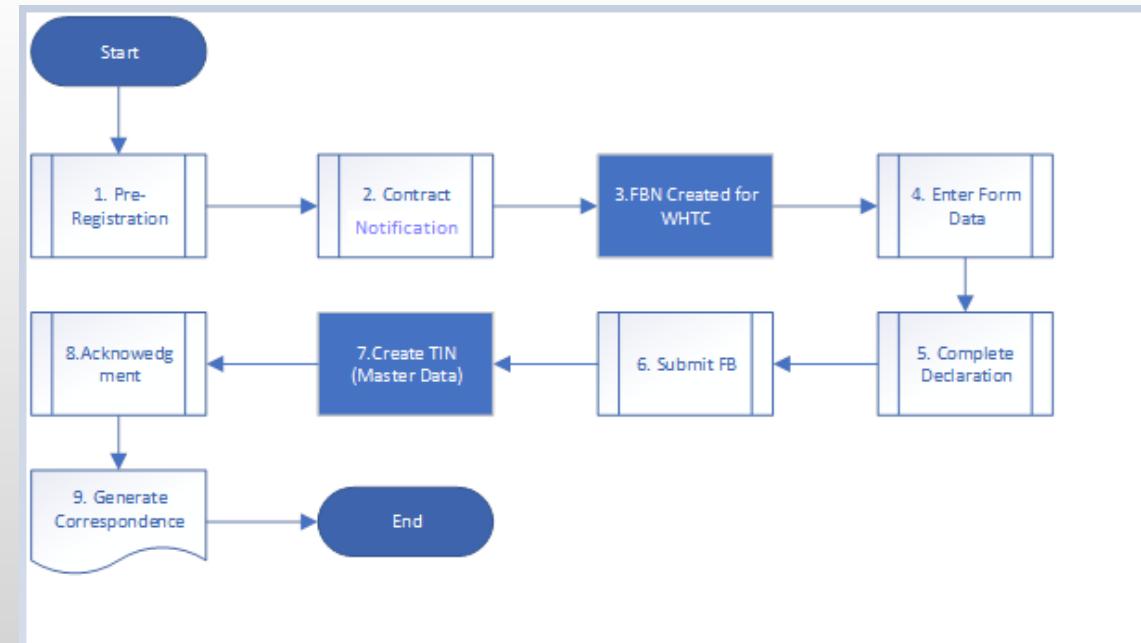
A sample process for contract declaration in Dhareeba is given below:



FOR REGISTERED TAXPAYER



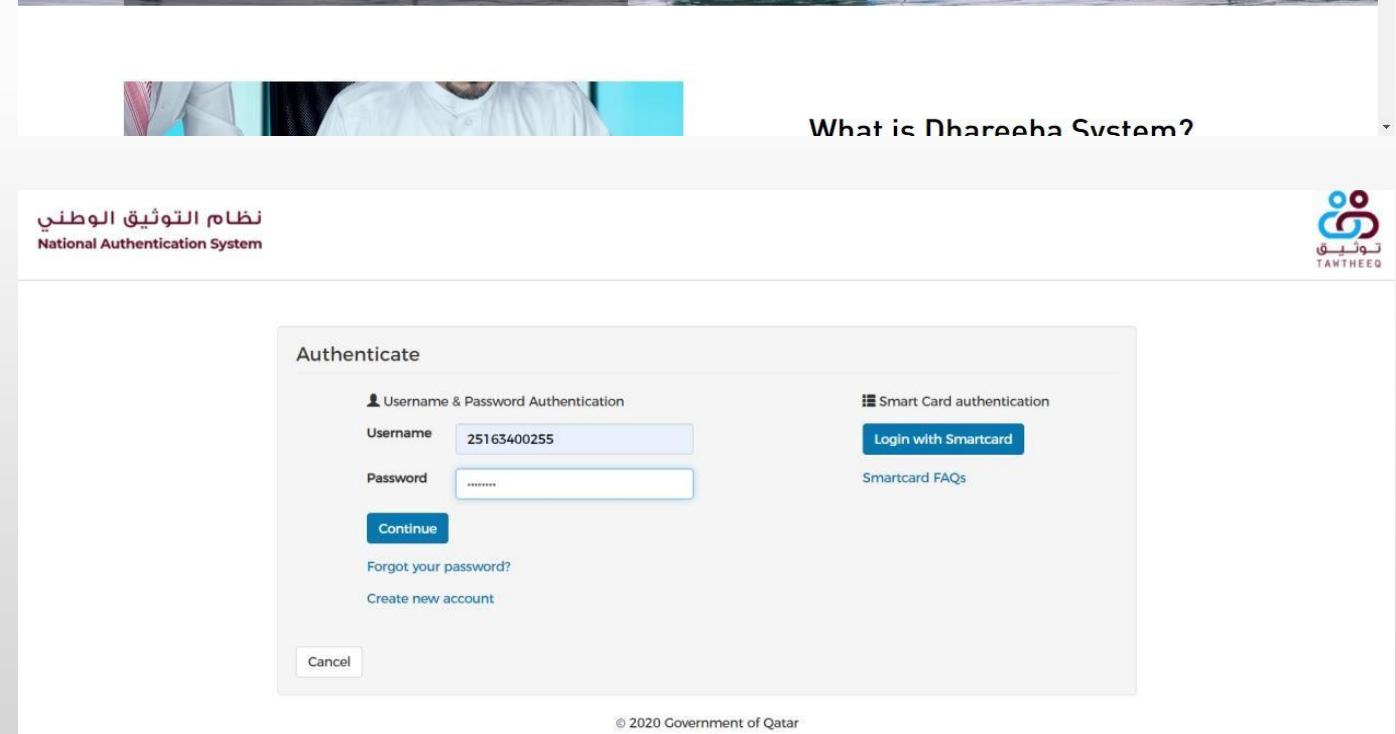
FOR NON-REGISTERED TAXPAYER



FOR NON-REGISTERED TAXPAYER

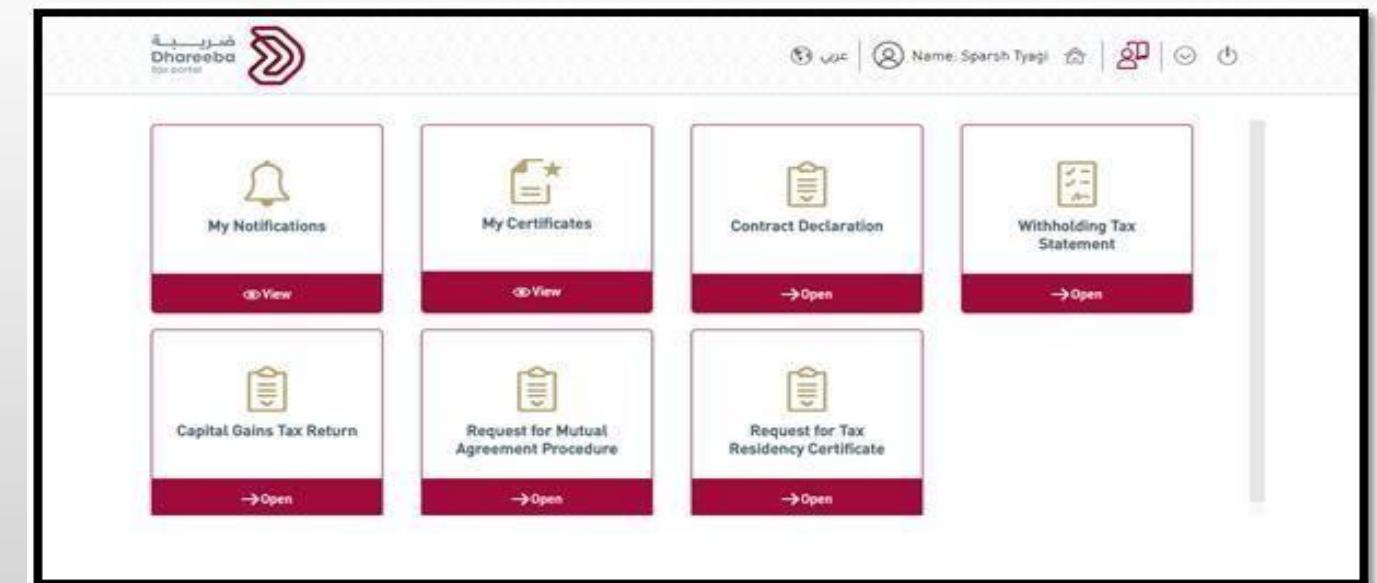
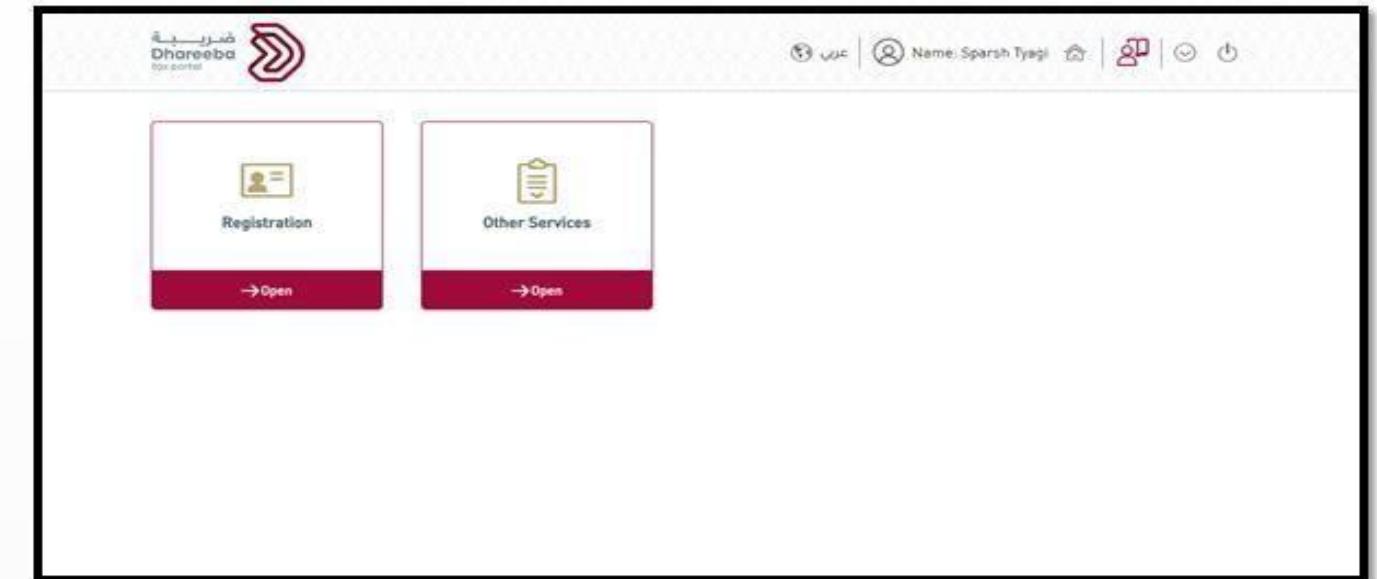


The Dhareeba Tax Portal homepage features a large banner image of a traditional Dhow boat on the water with the Doha skyline in the background under a sunset sky. Overlaid on the banner is the text: "Dhareeba is the all-in-one platform for Tax Filing and Returns."



The National Authentication System (TAHHEEQ) login page is displayed. It includes the TAHHEEQ logo, the system name in English and Arabic, and a "Authenticate" form. The form contains fields for "Username" (25163400255) and "Password", along with "Continue", "Forgot your password?", "Create new account", and "Cancel" buttons. To the right, there are links for "Smart Card authentication", "Login with Smartcard", and "Smartcard FAQs".







Name: Divya Choudhary
TIN: 5000043745

Instructions

These instructions need to be read and understood before starting the Contract Notification.

- Ensure to provide accurate information
- The information you provide in this notification will be kept strictly confidential
- It is an offence to provide false and misleading information to GTA

Are you declaring as a

Goods & Services Receiver(Payer)
 Goods & Services Provider(Payee)

[◀ Back](#) [Start Now ▶](#)



Name: Kas Poz

CONTRACT DECLARATION - GOODS AND SERVICES RECEIVER(PAYER)

1 Taxpayer Information 2 Contract Details 3 Party Details 4 Additional Information 5 Summary 6 Declaration

Residential Status*	Mobile Number*	Phone Number	
Resident - Individual	+ 974 55646913	+ <input type="text"/>	
ID Type* ⓘ	ID Number* ⓘ	Email Address*	
Qatar Identification Number	24940403192	sagar.chandane@invenio-solutions.com	
First Name in English*	Last Name in English*	Zone* Street* Building* Floor Office#	
Noora	ahmad	AMT 4533 trident	
PO Box	Postal Code	City	Country*
<input type="text"/>	<input type="text"/>	<input type="text"/>	Qatar

[◀ Back](#) [Save as Draft](#) [Continue ▶](#)



Arabic text: دهريباً Dhareeba tax portal

Arabic text: عربي | Name: IYELLOW | حساب | مساعدة | تسجيل الدخول

Person of Contact within your Company

Are you the same contact person regarding tax matters?

First Name	Last Name	Please enter ID type.	ID Number
Neha	Khan	Qatar Identification Number	26184000286
First Name in Arabic	Last Name in Arabic	Issuing Country	Nationality
		Qatar	Qatar
Position	Issue Date	Expiry Date	
	31/12/2019	31/12/9999	
Mobile Number	Phone Number	Email Address	
+ 974 55646913		test3407@gmail.com	

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Arabic text: دهريباً Dhareeba tax portal

Arabic text: عربي | Name: IYELLOW | حساب | مساعدة | تسجيل الدخول

Person of Contact within your Company

Are you the same contact person regarding tax matters?

First Name	Last Name	Please enter ID type.	ID Number
Neha	Khan	Information	26184000286
First Name in Arabic	Last Name in Arabic	Nationality	Qatar
		Expiry Date	31/12/9999
Position	Mobile Number	Phone Number	Email Address
	+ 974 55646913		test3407@gmail.com

A Taxpayer Identification Number(TIN) will be created based on these details. Do you wish to proceed?

[Yes](#) [No](#)

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FOR REGISTERED TAXPAYER



Dhareeba
tax portal

About Dhareeba Dhareeba Features Dhareeba News Legislations Help Log In | عربي

Dhareeba is the all-in-one platform for Tax Filing and Returns.



What is Dhareeba System?

نظام التوثيق الوطني
National Authentication System

TAHHEEQ

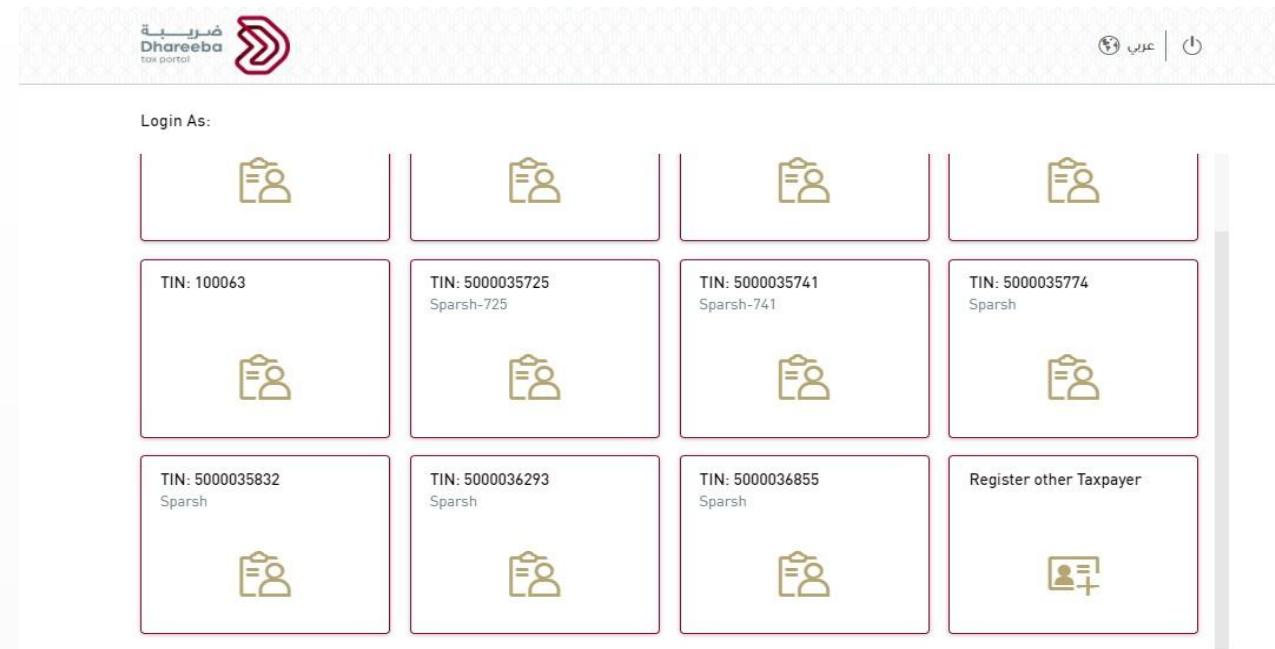
Authenticate

Username: 25163400255

Password:
Forgot your password?
Create new account
Cancel

Smart Card authentication
Login with Smartcard
Smartcard FAQs

© 2020 Government of Qatar



Home

My Notifications 7 [View](#)

My Certificates [View](#)

My Profile [Amend](#) [View](#)

Manage Employees [Open](#)

Manage Taxpayer Representative [Assignment](#) [Disengage](#)

Declarations

- Contract Declaration**
- Notification for Receipt of Excisable Goods**
- Notification on the CBC reporting entity**
- Submission of Master File/Local File**
- Voluntary Disclosure**
- Damaged/Lost Excisable Goods**

Contract Declarations

Reference #	Date Of Request	Type of Request	Tax Type	Status
400000000115	25/06/2020	Contract Notification Declaration	WHTC	Created
400000000116	25/06/2020	Contract Notification Declaration	WHTC	Created
400000000117	30/06/2020	Contract Notification Declaration	WHTC	Parked

[Back](#)



دھریبہ
Dhareeba
tax portal

Name: Divya Choudhary | TIN: 5000043745 | عربی | English | Home | Log Out | Help

Instructions

These instructions need to be read and understood before starting the Contract Notification.

- Ensure to provide accurate information
- The information you provide in this notification will be kept strictly confidential
- It is an offence to provide false and misleading information to GTA

Are you declaring as a

Goods & Services Receiver(Payer)

Goods & Services Provider(Payee)

[◀ Back](#) [Start Now ▶](#)

فرجية
Dhareeba
tax portal

Name: IYELLOW

CONTRACT DECLARATION - GOODS AND SERVICES PROVIDER(PAYEE)

1 Taxpayer Information 2 Contract Details 3 Party Details 4 Additional Information 5 Summary 6 Declaration

Contract Details

Contract Reference Number*	Contract Subject Matter*	Contract Currency*
20203032220	Goods Declaration	United States Dollar
Is this Contract related to an existing Contract?*		Contract Value(QAR)*
<input type="radio"/> Yes	<input checked="" type="radio"/> No	44003
Details of Linking Contract*		Signing Date*
<input type="text"/> <input type="button" value=""/>		08/05/2020
Contract Start Date*		Contract End Date
30/06/2020		28/07/2020
<input type="checkbox"/> Open Contract		

Back 35% Save as Draft Continue ►

فرجية
Dhareeba
tax portal

Name: Sethu Lall

CONTRACT DECLARATION - GOODS AND SERVICES RECEIVER(PAYER)

1 Taxpayer Information 2 Contract Details 3 Party Details 4 Additional Information 5 Summary 6 Declaration

Contract Details

Contract Reference Number*	Contract Subject Matter*	Contract Currency*
24234234234	Goods Declaration	United States Dollar
Is this Contract related to an existing Contract?*		Contract Value(QAR)*
<input type="radio"/> Yes	<input checked="" type="radio"/> No	44003
Details of Linking Contract*		Signing Date*
<input type="text"/> <input type="button" value=""/>		08/06/2020
Contract Start Date*		Contract End Date
28/06/2020		28/07/2020
<input type="checkbox"/> Open Contract		

Contract Reference Number

1. File size should be less than 5MB
2. Choose only file with extension: DOC / DOCX / PDF / JPG / PNG / XLS / XLSX

Attachments (1)

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Dhareeba
tax portal

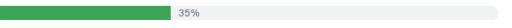
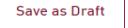
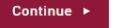
Name: IYELLOW    

CONTRACT DECLARATION - GOODS AND SERVICES PROVIDER(PAYEE)

1 Taxpayer Information 2 **Contract Details** 3 Party Details 4 Additional Information 5 Summary 6 Declaration

Contract Details

Short description of the substantive conditions of Contract*	Short description of effects of the contract*
Short description of the substantive conditions of Contract	Short description of effects of the contract
Description of special formalities requested for the conclusion of the contract*	Short description of notifying party obligation*
Description of special formalities requested for the conclusion of the contract...	Short description of notifying party obligation
Short description of the rights stipulated to the third party*	Contract quantity (if any)
Short description of the rights stipulated to the third party	1234567890123456789012345678901234567890123456789012...
Scope of work and service*	Short description of the payment and advance payment modalities *
Scope of work and service	Short description of the payment and advance payment modalities

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مُنْسَبُ الْدَّرِيَّة
Dhareeba
tax portal

Name: IYELLOW    

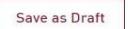
CONTRACT DECLARATION - GOODS AND SERVICES PROVIDER(PAYEE)

1 Taxpayer Information 2 Contract Details 3 **Party Details** 4 Additional Information 5 Summary 6 Declaration

Party Details

Contracting Agent Name	Contracting Agent Address	Please enter ID type.	ID Number	Short description of the contractor obligations
No data				

 Add More

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فريربة
Dhareeba
tax portal

Name: Divya Choudhary
TIN: 5000043745

CONTRACT DECLARATION - GOODS AND SERVICES PROVIDER(PAYEE)

1 Contract Details 2 Party Details 3 Additional Information 4 Summary 5 Declaration

ID Type* <small>i</small>	ID Number* <small>i</small>	Mobile Number*	Phone Number			
TIN in your Country	5000028493	+ 974 55646913	+ <input type="text"/>			
Contracting Agent Name*		Email Address*				
sagar chandane		sagar.chandane@invenio-solutions.com				
Short description of the contractor obligations*		Zone*	Street*	Building*	Floor	Office#
Contract of Hotel Maintenance.		AMT	44778	Trident	<input type="text"/>	<input type="text"/>
PO Box	Postal Code	City	Country*			
<input type="text"/>	<input type="text"/>	<input type="text"/>	Qatar <small><input type="text"/></small>			

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فريربة
Dhareeba
tax portal

Name: IYELLOW

CONTRACT DECLARATION - GOODS AND SERVICES PROVIDER(PAYEE)

1 Taxpayer Information 2 Contract Details 3 Party Details 4 Additional Information 5 Summary 6 Declaration

Party Details

Contracting Agent Name	Contracting Agent Address	Please enter ID type.	ID Number	Short description of the contractor obligations
sagar 23	AMT, jerabai wadia, nisarg, 22, 11, 22, 5005, doha...	Qatar Identification Number	26184000286	Short description of the contractor obligations

[+ Add More](#)

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CONTRACT DECLARATION - GOODS AND SERVICES RECEIVER(PAYER)

1 Contract Details

2 Party Details

3 Additional Information

4 Summary

5 Declaration

Additional Information

Attach any supporting Documents[if Any]  

Additional Notes

working fine.

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CONTRACT DECLARATION - GOODS AND SERVICES PROVIDER(PAYEE)

1 Taxpayer Information

2 Contract Details

3 Party Details

4 Additional Information

5 Summary

6 Declaration

1.Taxpayer Information 

Please enter ID type.	Establishment Card	Mobile Number	(+974)55646913
ID Number	43523200201	Phone Number	(+974)55646913
Establishment Name	Sagar Chadane	Email Address	sagar@g.com
Address	AMT,jerbai,nisarg,22,11,33,440002, doha,Qatar		

◀ Back

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Dhareeba
tax portal

عرب Name: IYELLOW ⌂ | ⌂ | ⌂ | ⌂

Are you the same contact person regarding tax matters?

First Name	Neha	Please enter ID type.	Qatar Identification Number
Last Name	Khan	ID Number	26184000286
First Name in Arabic		Last Name in Arabic	
Position		Issuing Country	Qatar
Mobile Number	[+974]55646913	Nationality	Qatar

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Dhareeba
tax portal

عرب Name: IYELLOW ⌂ | ⌂ | ⌂ | ⌂

Mobile Number	[+974]55646913	Nationality	Qatar
Phone Number	[+]	Issue Date	31/12/2019
Email Address	test3407@gmail.com	Expiry Date	31/12/9999

2. Contract Details [Edit](#)

Contract Reference Number	20203032220	Contract Currency	United States Dollar
Contract Subject Matter	Goods Declaration	Contract Value	44003
Is this Contract related to an existing Contract?	No	Signing Date	08/05/2020

◀ Back 75% Save as Draft Continue ►





دحريبة
Dhareeba
tax portal

العربية
Name: IYELLOW

Is this Contract related to an existing Contract?	No	Signing Date	08/05/2020
Details of Linking Contract		Contract Start Date	30/06/2020
		Contract End Date	28/07/2020
		Open Contract	<input type="checkbox"/>
<p>Short description of the substantive conditions of Contract</p> <p>Short description of the substantive conditions of Contract</p> <hr/> <p>Short description of effects of the contract</p> <p>Short description of effects of the contract</p> <hr/> <p>Description of special formalities requested for the conclusion of the contract</p> <p>Description of special formalities requested for the conclusion of the contract</p>			

Short description of notifying party obligation

Short description of notifying party obligation

Short description of the rights stipulated to the third party

Short description of the rights stipulated to the third party

Contract quantity (if any)

1234567890123456789012345678901234567890123456789012345678901234567890

Scope of work and service

Scope of work and service

Short description of the payment and advance payment modalities

Short description of the payment and advance payment modalities

عربي | Name: IYELLOW | Home | Help | Logout

Short description of the payment and advance payment modalities
Short description of the payment and advance payment modalities

3. Party Details [Edit](#)

Contracting Agent Name	Contracting Agent Address	Please enter ID type.	ID Number	Short description of the contractor obligations
sagar 23	AMT,jerabai wadia,nisarg,22,11,22,5005,doha,QA	Qatar Identification Number	26184000286	Short description of the contractor obligations

4. Additional Information [Edit](#)

Additional Notes additional

Attach any supporting Documents[If Any] [\[Attachment\]](#)

[Back](#) 75% [Save as Draft](#) [Continue ▶](#)

Short description of the payment and advance payment modalities
Short description of the payment and advance payment modalities

3. Party Details [Edit](#)

Contracting Agent Name	Contracting Agent Address	Please enter ID type.	ID Number	Short description of the contractor obligations
sagar 23	AMT,jerabai wadia,nisarg,22,11,22,5005,doha,QA	Qatar Identification Number	26184000286	Short description of the contractor obligations

4. Additional Information [Edit](#)

Additional Notes additional

Attach any supporting Documents[If Any] [\[Attachment\]](#)

[Back](#) 75% [Save as Draft](#) [Continue ▶](#)

CONTRACT DECLARATION - GOODS AND SERVICES RECEIVER(PAYER)

[1 Contract Details](#) [2 Party Details](#) [3 Additional Information](#) [4 Summary](#) [5 Declaration](#)

Declaration

First Name Last Name Designation Date

Email Address Phone Number

I agree with the [Terms and conditions](#)

I Confirm that the information given in this form is true, complete and accurate.

[Back](#) 67% [Save as Draft](#) [Submit](#)





دھریبہ
Dhareeba
tax portal

عربی | سلیمانی | TIN: 5000034249 |   



Declaration of Contract as a Payer is complete.

Your Application has been successfully submitted on **30/06/2020**
Your application reference number is **400000000118**

Kindly use your reference number to track your application's status in the system and when contacting us.
This Notification confirms that we have received your application however this is not an approval nor a rejection of your application.
Kindly note that the General Tax Authority reserves the right to request additional documents and details concerning your registration.
Your Request will be processed, and you will be notified with the result once it is accomplished.

For any inquiry or assistance, please contact us on:
Within Qatar: 16565
Outside Qatar: +974 4406 9941
Write to us at support@gta.gov.qa or to learn more, visit www.gta.gov.qa

X Close

Form: 400000000118 submitted successfully



دھریبہ
Dhareeba
tax portal

عربی | **Name: IYELLOW** |   



Declaration of Contract as a Payee is complete.

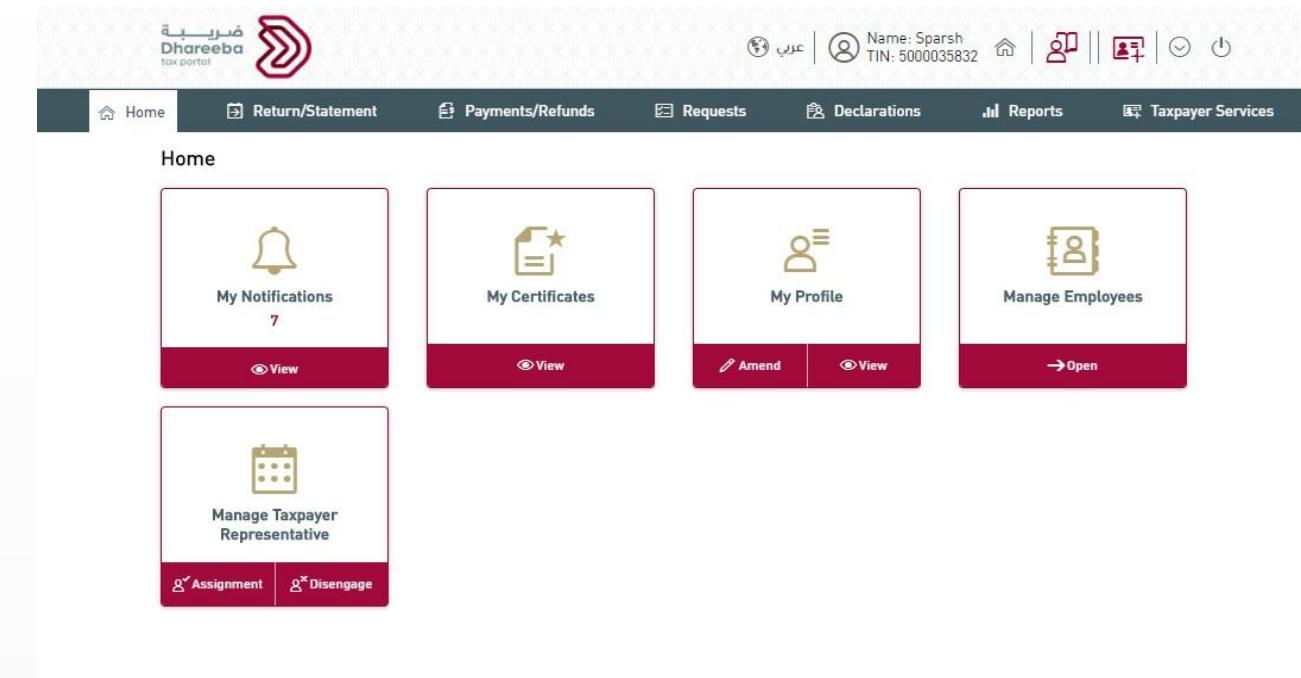
Your Application has been successfully submitted on **06/07/2020**
Your application reference number is **400000000148**

Kindly use your reference number to track your application's status in the system and when contacting us.
This Notification confirms that we have received your application however this is not an approval nor a rejection of your application.
Kindly note that the General Tax Authority reserves the right to request additional documents and details concerning your registration.
Your Request will be processed, and you will be notified with the result once it is accomplished.

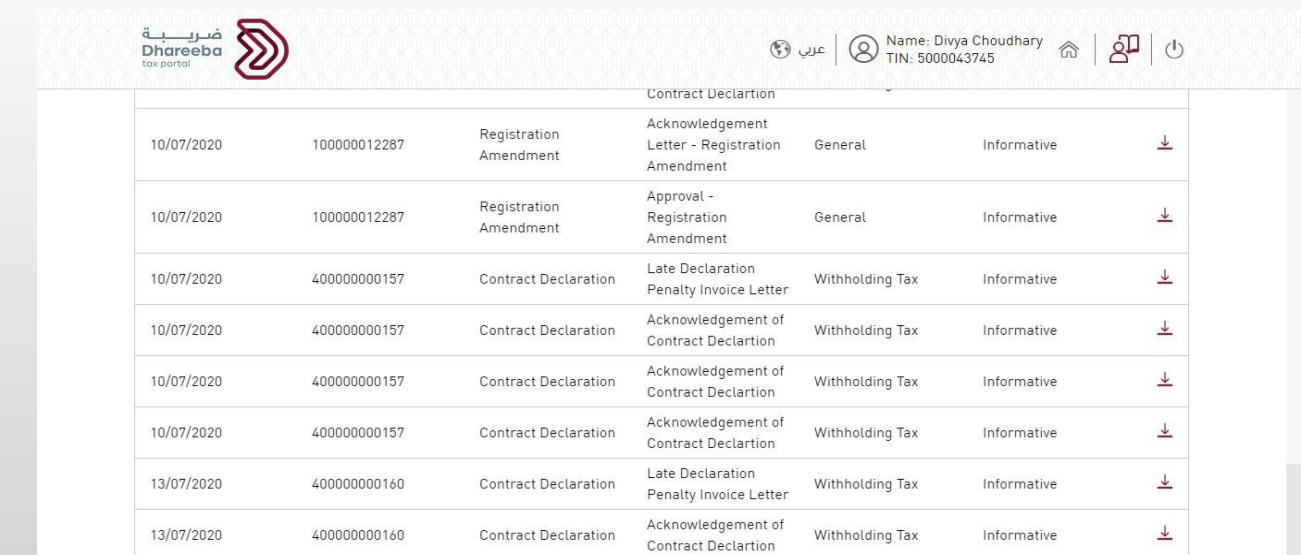
For any inquiry or assistance, please contact us on:
Within Qatar: 16565
Write to us at support@gta.gov.qa or to learn more, visit www.gta.gov.qa

X Close

Form: 400000000148 submitted successfully



The screenshot shows the home page of the Dhreeba tax portal. At the top, there is a header with the portal's logo, the name 'Dhreeba tax portal' in English and Arabic, and a user profile section showing 'Name: Sparsh' and 'TIN: 5000035832'. The header also includes links for Home, Return/Statement, Payments/Refunds, Requests, Declarations, Reports, and Taxpayer Services. Below the header, a section titled 'Home' contains five cards: 'My Notifications' (7 notifications, 'View' button), 'My Certificates' ('View' button), 'My Profile' ('Amend' and 'View' buttons), 'Manage Employees' ('Open' button), and 'Manage Taxpayer Representative' (with 'Assignment' and 'Disengage' buttons). The background of the page features a red and white abstract design.



The screenshot shows a table of 'Contract Declaration' history. The table has columns for Date, Reference Number, Type, Status, and Description. The data is as follows:

Contract Declaration						
10/07/2020	100000012287	Registration Amendment	Acknowledgement Letter - Registration Amendment	General	Informative	
10/07/2020	100000012287	Registration Amendment	Approval - Registration Amendment	General	Informative	
10/07/2020	400000000157	Contract Declaration	Late Declaration Penalty Invoice Letter	Withholding Tax	Informative	
10/07/2020	400000000157	Contract Declaration	Acknowledgement of Contract Declaration	Withholding Tax	Informative	
10/07/2020	400000000157	Contract Declaration	Acknowledgement of Contract Declaration	Withholding Tax	Informative	
10/07/2020	400000000157	Contract Declaration	Acknowledgement of Contract Declaration	Withholding Tax	Informative	
13/07/2020	400000000160	Contract Declaration	Late Declaration Penalty Invoice Letter	Withholding Tax	Informative	
13/07/2020	400000000160	Contract Declaration	Acknowledgement of Contract Declaration	Withholding Tax	Informative	

ICV OVERVIEW

In Country Value (ICV) – Launched by Tawteen – Around 2- 3years ago

One of the Key Objectives of Tawteen is to improve the Local Supply Chain – This gives a better opportunity for Qatar Based Suppliers (Material Suppliers and Service Providers as well as any entity with an ICV Score).

Suppliers must obtain an ICV Score card annually to be part of the ICV Supplier Initiative:

The ICV Score primarily discloses the suppliers contribution to the local economy, which are broadly determined based on the contribution in the following areas:

- Goods /Services
- Training of Work force
- Supplier Development
- Investment in Fixed assets

So if a person has an ICV score of 25%, it means that out his total revenue of 100 – he would be contributing 25% to the local economy based on the above criterion.

Tawteen recently launched a digital portal;

Overview of Tawteen portal in registration and appointing of the ICV certifier.





Company Information

1. General Information

Company Name

Company Address

2032

Commercial Registration number

Financial Statement End

December 31, 2020

2. Revenue

Revenue from operation in Qatar, excluding exports, for the past financial year

QAR 66,774,734.00

Did your Company make a loss during the past financial year?

No



A1. Goods

1. Top 80% Suppliers of Goods by Spend Amount, for the past financial year

#	Supplier Name	Commercial Registration no.	Goods Category	Goods Sub-Category	Description	Total Spend(QAR)	ICV Score(%)	ICV Contribution(QAR)
1		N/A	Raw Materials and Chemicals and Paper and Fuel	Fuels and Fuel Additives and Lubricants and Anti corrosive Materials	Industrial Chemicals	1,879,094.49	0.00	0.00
2		N/A	Construction and Transportation and Facility Equipment	Pipe piping and pipe fittings	Scaffolding Pipes	1,822,878.58	0.00	0.00
3		N/A	Personal and Domestic and Consumer Equipment	Domestic Appliances and Supplies and Consumer Electronic Products	Barbecue Items	1,308,132.26	0.00	0.00
4		N/A	Raw Materials and Chemicals and Paper and Fuel	Resin and Rosin and Rubber and Foam and Film and Elastomeric Materials	Light Weight Construction Materials	1,289,501.20	0.00	0.00

Inventory Movement Spend

Inventory Movement
QAR 5,607,220.00

Inventory Movement ICV Contribution
QAR 2,803,610.00

Totals

Total Spend: QAR 16,477,775.77

Total ICV Contribution: QAR 2,803,610.00

2. Remaining Spend for the past financial year by Supplier type**International Suppliers**

Total Spend
QAR 3,456,644.06

Remaining ICV Contribution
QAR 0.00

Local Manufacturers

Total Spend
QAR 0.00

Remaining ICV Contribution
QAR 0.00

Other Local Suppliers

Total Spend
QAR 704,877.94

Remaining ICV Contribution
QAR 70,487.79

Totals

Total Spend: QAR 4,161,522.00

Total ICV Contribution: QAR 70,487.79



A2. Services

1. Manpower Compensation, for the Past Financial Year

Total Compensation

QAR 2,299,689.00

2. Top 80% Suppliers of Services by Spend Amount, for the Past Financial Year

#	Supplier Name	Commercial Registration no.	Type of Service	Total Spend(QAR)	Description	ICV Score(%)	ICV Contribution(QAR)
1		109204	Industrial Cleaning Services	1,374,688.00	MANPOWER	0.00	0.00
2		51246	Transportation and Storage and Mail Services	878,162.00	FREIGHT CHARGES & CLEARING CHARGES OF MATERIALS	0.00	0.00
3		80770	Industrial Cleaning Services	378,132.00	MANPOWER SUPPLIED	0.00	0.00
4		N/A	Financial and Insurance Services	350,604.00	INSURANCE FOR VEHICLES , PROJECTS , WORKMEN	0.00	0.00
5		103807	Transportation and Storage and Mail Services	342,911.00	FREIGHT CHARGES	0.00	0.00
6		N/A	Public Utilities and Public Sector Related Services	301,493.00	TELEPHONE SERVICES	0.00	0.00
7		92612	Industrial Cleaning Services	230,023.00	MANPOWER SUPPLIED	0.00	0.00



Loss on Sales of Assets

#	Asset Name	Description	Loss on Sale(QAR)
---	------------	-------------	-------------------

Totals

Total Spend: QAR 6,011,410.00

Total ICV Contribution: QAR 55,852.27

3. Remaining Spend for the Past Financial Year by Supplier Type

Engineering

Total Spend	Remaining ICV Contribution
QAR 0.00	QAR 0.00

Construction, Installation and Commissioning

Total Spend	Remaining ICV Contribution
QAR 0.00	QAR 0.00

Management and Consultancy

Total Spend	Remaining ICV Contribution
QAR 0.00	QAR 0.00

IT

Total Spend	Remaining ICV Contribution
QAR 0.00	QAR 0.00

Procurement as a Service

Total Spend
QAR 0.00

Remaining ICV Contribution
QAR 0.00

Utilities

Total Spend
QAR 530,184.00

Remaining ICV Contribution
QAR 424,147.20

Fuel

Total Spend
QAR 1,173,480.77

Remaining ICV Contribution
QAR 938,784.62

Rent

Total Spend
QAR 2,997,176.98

Remaining ICV Contribution
QAR 2,397,741.58

Other (catering, transport, insurance etc.)

Total Spend
QAR 73,052.00

Remaining ICV Contribution
QAR 35,064.96

Totals

Total Spend: QAR 4,773,893.75

Total ICV Contribution: QAR 3,795,738.36

D. Investment in Fixed Assets

1. Depreciation and Amortization for the Past Financial Year

Total Amount

QAR 2,499,160.00

2. Capital Investment for the last 12 months

No capital investments

No

#	Capital Investment Name	Description	Investment Amount(QAR)
1	Building	Extended warehouse	1,613,250.00
2	Motor Vehicle	Purchased vehicles	575,000.00
3	Scaffolding and Blasting Equipments	Purchased Scaffolding items.	170,000.00
4	Office Equipments	Purchased office equipments	73,375.00

Totals

Total Investment Amount: QAR 2,431,625.00

TRANSFER PRICING (TP) COMPLIANCE

The Objective of Transfer Pricing Declaration is to prevent the Indirect transfer of Profits between Related Entities.

Applicability:

- An Entity having revenue or Assets in excess of QAR 10 million
- Aggregate amount of Related party transactions exceeds QAR 200 K

Threshold for Declaration:

- QAR 10 million + - Transfer pricing declaration plus Local File
- QAR 50 million + - Transfer pricing declaration, Local File and Master File

Article 52 to 64 of the Executive Income tax regulations provides guidelines on TP

Methods of Calculating Related party transaction (to ensure that they were conducted on an arms length basis).

- CUP (Comparable Uncontrollable Price)
- Resale Price
- Cost Plus
- Comparable Profits
- Profit Split

The most common method is Cost plus; These methods are prescribed by Organization for Economic Cooperation and Development (OECD).



TRANSFER PRICING (TP) COMPLIANCE

Key Contents of TP declaration /Local file – through Dhareeba Portal.

- Key Business Activity
- Group Structure
- Related Party transaction in excess of 200 K – Total Amount (also need to specify Method of Pricing and Remarks on Pricing Analysis)

Key Contents of Master File – to be uploaded in Dhareeba.

- Executive Summary
- Group Info /Structure
- Industry Analysis
- Main Functions, Risk and Assets (Tangible and Intangible)
- Control of transactions
- Intercompany financial Activities
- Impact Study

We have an example of a Master file.

Related party transactions should not be confused with Related Party balances.





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Log In | عربي

Dhareeba is the all-in-one platform for Tax Filing and Returns.



What is Dhareeba System?

نظام التوثيق الوطني
National Authentication System



Authenticate

Username & Password Authentication

Username: 25163400255

Password:

Continue

Forgot your password?

Create new account

Smart Card authentication

Login with Smartcard

Smartcard FAQs

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Arabic | English | Name: **John Doe** | TIN: 5000019588 | Home | Log Out | Taxpayer Services

Home | Return/Statement | Payments/Refunds | Requests | Declarations | Reports | Taxpayer Services

Home



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My Certificates

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My Profile

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Manage Employees

[Open](#)



Manage Taxpayer Representative

[Assignment](#) | [Disengage](#)



Arabic | English | Name: **John Doe** | TIN: 5000019588 | Home | Log Out | Taxpayer Services

Home | Return/Statement | Payments/Refunds | Requests | Declarations | Reports | Taxpayer Services

Return/Statement



Filing Obligations

[View](#)



Capital Gains Tax Return

[Create](#) | [View](#)



Withholding Tax Statement

[Create](#) | [View](#)

فُواد عَلَيْلَ عَلَيْلَ | Name: فُواد عَلَيْلَ | TIN: 5000015271 | [Arabic](#) | [English](#) | [Home](#) | [Help](#) | [Logout](#)

Filing Obligations

Reference Number	Tax Type	Period	Due Date	Application Status	Payment Status	Actions
	Income Tax	2020	30/04/2021	New		Edit Delete View
	Income Tax	2021	30/04/2022	New		Edit Delete View
	Income Tax	2022	30/04/2023	New		Edit Delete View
	Income Tax	2023	30/04/2024	New		Edit Delete View
	Income Tax	2024	30/04/2025	New		Edit Delete View
	Income Tax	2025	30/04/2026	New		Edit Delete View

[◀ Back](#) [◀ WHT Statement](#) [◀ Capital Gains Tax Return](#)

فُواد عَلَيْلَ عَلَيْلَ | Name: فُواد عَلَيْلَ | TIN: 5000015271 | [Arabic](#) | [English](#) | [Home](#) | [Help](#) | [Logout](#)

Instructions for Taxpayers

These instructions need to be read and understood before starting the Return Filing

- Ensure to provide accurate instruction
- The information you provide in this return will be kept strictly confidential
- It is an offense to provide false and misleading information to The General Tax Authority
- Some sections which are not applicable to your profile, will be disabled

[◀ Back](#) [Start Now ▶](#)

دحريبة
Dhareeba
tax portal

Name: حسن وأسماء احمد | TIN: 5000015198 | عرب | English | Print | Help

Income Tax Return Number: 700000000581 | Return - Original | Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information | 2 Return's Information | 3 Additional Information | 4 Summary | 5 Declaration

Tax Base Determination Method: Accrual Basis

Capital: 100,000.00

Regime	Business Activity	Tax Rate	Currency	Details
Standard ...		10.00	QAR	

I confirm that the above information is correct. In case you do not agree with the information please amend your registration details accordingly in your profile

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دحريبة
Dhareeba
tax portal

Name: حسن وأسماء احمد | TIN: 5000015198 | عرب | English | Print | Help

Income Tax Return Number: 700000000581 | Return - Original | Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information | 2 Return's Information | 3 Additional Information | 4 Summary | 5 Declaration

Sr.No.	Revenues - Description	Amount
1	2.1 Operating Revenue (Core Business Activities)	100,000.00
2	2.2 > Non-Operating Revenue (Non-Core Business Activities)	0.00
3	2.3 > Gains (Disposal of Assets/Shares)	0.00
4	2.4 > Off Shore Revenue	0.00
6	A. Total Revenue	100,000.00

Form: 700000000581 saved successfully

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ضريبة Dhareeba tax portal

حنن ابراهيم, احمد | عربي | Name: حنن ابراهيم, احمد TIN: 5000015198 | Home | Log Out | Help

Income Tax Return Number: 700000000581 | Return - Original | Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information | 2 Return's Information | 3 Additional Information | 4 Summary | 5 Declaration

Sr.No.	Expenses - Description	Amount
1	3.1 > Operating Expenses	0.00
2	3.2 > Non-Operating Expenses	0.00
3	3.3 > Losses (Disposal of Assets/Shares)	0.00
4	3.4 Cost related to Offshore Revenue	10,000.00
5	B. Total Expenses	10,000.00

Form: 700000000581 saved successfully

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ضريبة Dhareeba tax portal

حنن ابراهيم, احمد | عربي | Name: حنن ابراهيم, احمد TIN: 5000015198 | Home | Log Out | Help

Income Tax Return Number: 700000000581 | Return - Original | Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information | 2 Return's Information | 3 Additional Information | 4 Summary | 5 Declaration

1	4.2 Benefits & proceeds of public debt securities and Islamic securities	1,000.00
2	4.3 > Non-Qatari Investors	0.00
3	4.4 > Dividends and other income from shares exempt	0.00
4	4.5 > Gross Income Exemption	0.00
5	4.6 > Other Exemptions	0.00
6	Exempted Revenue	2,000.00

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دبریبہ
Dhareeba
tax portal

حسن احمد and اسماء احمد | عربی |  Name: حسن احمد and اسماء احمد
TIN: 5000015198 |  |  | 

Income Tax Return Number: 700000000581 | Return - Original | Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information | 2 Return's Information | 3 Additional Information | 4 Summary | 5 Declaration

Sr.No.	Non-Deductible Costs - Description	Amount
1	6.1 > Non-Deductible Costs	3,500.00
2	Non-Deductible Cost	3,500.00
3		
4		
5		
6		

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دبریبہ
Dhareeba
tax portal

حسن احمد and اسماء احمد | عربی |  Name: حسن احمد and اسماء احمد
TIN: 5000015198 |  |  | 

Income Tax Return Number: 700000000581 | Return - Original | Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information | 2 Return's Information | 3 Additional Information | 4 Summary | 5 Declaration

Sr.No.	Adjustments - Description	Amount
1	7.1 > Adjustment	0.00
2	7.2 > Adjustment (Deductions)	0.00
3	7.3 > Additional Adjustments	
4		
5	Net Income/Loss	91,500.00
6		

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Dhareeba
tax portal

عنوان: حسن وأسماء محمد | TIN: 5000015198 | عربی | Name: حسن وأسماء محمد | TIN: 5000015198 | Home | Print | Logout

Income Tax Return Number: 700000000581 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

8.6	Net Taxable Income / Loss after Deduction of Qatari / GCC Nationals Resident in Qatar	88,755.00
8.7	Tax Due	8,876.00
8.8	Late Filing Penalty	0.00
8.9	Late Payment Penalty	0.00
8.10	Adjustment against Confirmed Refunds / Advance Payment Details	0.00
8.11	WHT Amount Details	0.00
Total Tax Payable		8,876.00

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Dhareeba
tax portal

عنوان: حسن وأسماء محمد | TIN: 5000015198 | عربی | Name: حسن وأسماء محمد | TIN: 5000015198 | Home | Print | Logout

Income Tax Return Number: 700000000581 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Additional Information

Who prepared this Financial Statement? Self Accountant [Details](#)

Upload Audited Financial by an Auditor registered in the State of Qatar [Details](#)

Provide the Statement of Transfer Pricing [Details](#)

Attach any other supporting document [Details](#)

Additional Notes

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دَرِيبَة
Dhareeba
tax portal

حسن أنسنة، أمجد Name: حسن أنسنة، أمجد and TIN: 5000015198

عرب

Return - Original

Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information
2 Return's Information
3 Additional Information
4 Summary
5 Declaration

General Information of the Related Entity

Main activities of the Related Entities to which the Reporting Entity belongs

1 Item

Have there been any change in the activities of the Related Entities during the year?

Yes No

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tax portal

حسن أنسنة، أمجد Name: حسن أنسنة، أمجد and TIN: 5000015198

عرب

Return - Original

Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information
2 Return's Information
3 Additional Information
4 Summary
5 Declaration

General Information of the Related Entity

Please specify the nature of any Intangible owned by the Related Entities and is being used by the Reporting Entity

Nature of Intangible	Residence of the Owners	Residence of Co-Owners
Trade Names	Algeria	Albania
× +		

General description of the transfer pricing policy applied by the group in relation to the reporting enterprise

CUP ×

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tax portal

عربی | Name: حسن اسلامی، امجد | TIN: 5000015198 | [Home](#) | [Logout](#) | [Help](#)

Income Tax Return Number: 700000000581 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information **2 Return's Information** **3 Additional Information** **4 Summary** **5 Declaration**

General Information of the Group

Description of the activity and summary report, by type and amount, of operations over [threshold to be determined] carried out

Nature of Transactions	Role of the Reporting Entity	Transaction Currency	Transaction Amount	Residence of Related Entity	Transfer Pricing Method
Goods	Buyer	QAR	100,000.00	Afghanistan	CUP
+					

Have there been any change to the Group's transfer pricing policy during the year?

Yes No

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عربی | Name: حسن اسلامی، امجد | TIN: 5000015198 | [Home](#) | [Logout](#) | [Help](#)

Income Tax Return Number: 700000000581 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information **2 Return's Information** **3 Additional Information** **4 Summary** **5 Declaration**

Summary - Description	Amount
I. Tax Due	8,876.00
J. Late Filing Penalty	0.00
K. Late Payment Penalty	0.00
L. Adjustment against Confirmed Refunds / Advance Payments	0.00
WHT Amount	0.00
M. Total Tax Amount (G + H + I - J)	8,876.00

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Dhareeba tax portal

Income Tax Return Number: 700000000581 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Declaration

First Name	Last Name	Designation	Date
Sparsh	Tyagi	Person Authorised	25/08/2020
Email Address		Phone Number	
sparsh@gmail.com		+ 974	55646913

I agree with the Terms and Conditions [Terms and Condition](#)

I declare that the information provided in the form is true and correct

[Back](#) 99% [Save as Draft](#) [Submit ►](#)

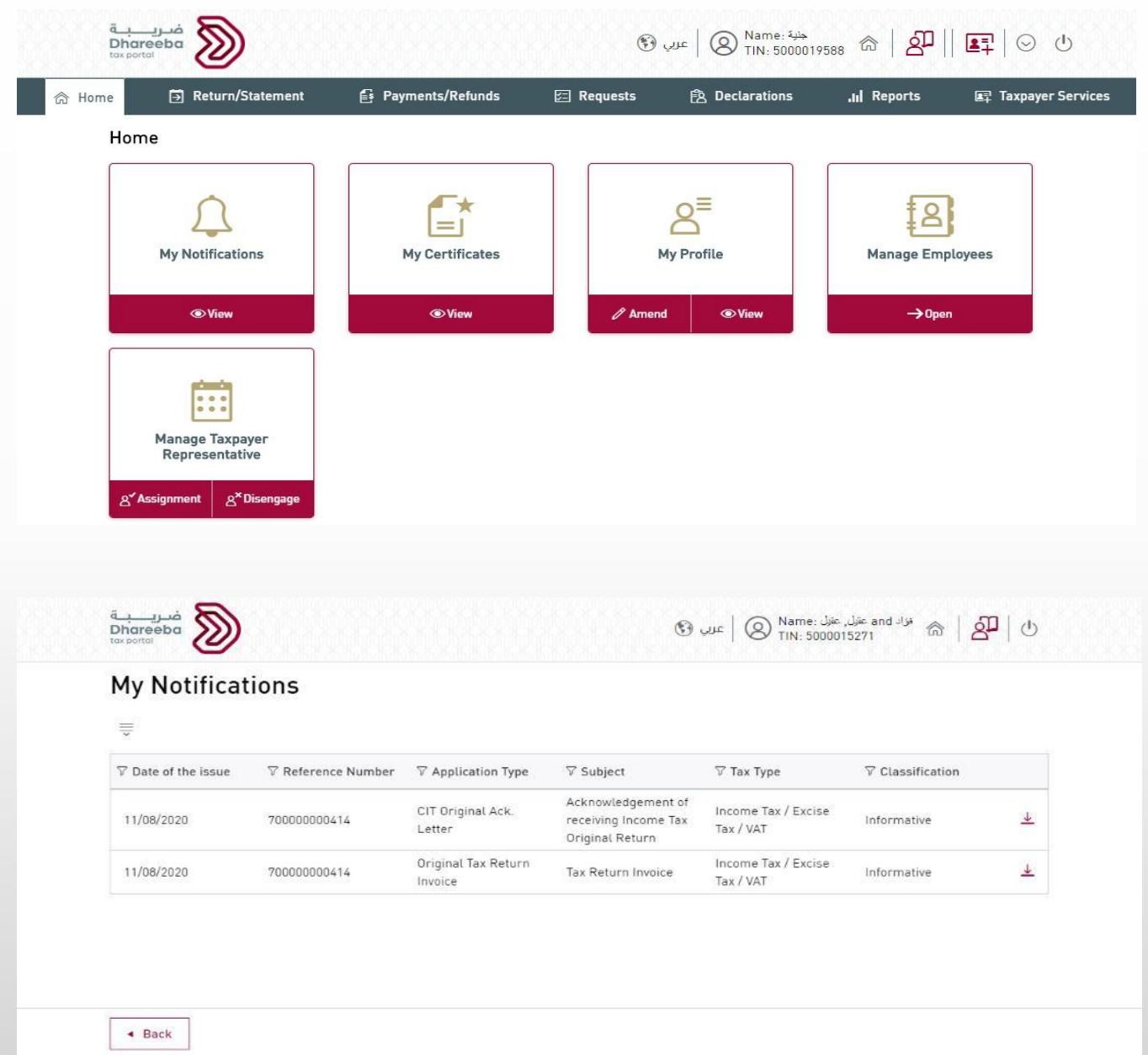
Dhareeba tax portal

Return for Income Tax complete
Your Return reference number is
700000000581 submitted on: 25/08/2020

Kindly use your reference number to track your return's status in the system and when contacting us.
This Notification confirms that we have received your return, however this is not an approval nor a rejection of your return.
Kindly note that the General Tax Authority reserves the right to request additional documents and details concerning your return.

For any inquiry or assistance, please contact us on:
Within Qatar: 16565
Outside Qatar: +974 4406 9941
Write to us at support@gta.gov.qa or to learn more, visit www.gta.gov.qa

[X Close](#) [Pay](#)



REFRESHER ON EXCISE TAX

Excise Tax Law applicable on Importers or Production of the following goods:

- Tobacco Products – 100% Excise Tax
- Carbonated Drinks – 50% Excise Tax
- Energy Drinks – 100% Excise Tax
- Special Purpose Products – Alcohol and Pork - 100% Excise Tax
(Monopoly by QDC)

Being charged by Customs at the time of Import.

The importer has to declare the Ware house in Dhareeba.



REFRESHER ON NO OBJECTION CERTIFICATE (NOC)

As per earlier tax law – NOC was required for obtaining retention amount – Normally 5% to 10% of the contract value on Projects.

This was amended to include only tax card for releasing retention except for foreign companies, who still need NOC or tax clearance.

There is a provision in Dhareeba for applying the same.



POTENTIAL IMPLEMENTATION OF VAT

A Unified VAT Agreement has been signed by GCC Countries in 2015/2016.

4 out of 6 countries have implemented or are in the process of agreement.

An Old VAT proposal was approved by Qatar Cabinet, but not published.

Qatar and Kuwait – pending countries to introduce VAT.



THANK YOU

GRAND HAMAD ST. (BANK STREET) | TEL – 4442 0707

EMAIL – info@alderbasti.com.qa | WEB – www.alderbasti.com.qa

ميسا الدرستي
Eisa Alderbasti
للمحاسبة والتدقیق

Accounting & Auditing