



**General Tax Authority** 

# **Corporate Income Tax – Transfer Pricing Request**

VERSION

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#### 1 Purpose of this document

Transfer pricing involves the assignment of costs to transactions for goods and services between related parties.

Transfer pricing is typically used for purposes of financial reporting and reporting income to taxing authorities.

As per new Executive Regulations, if taxpayer has any Related Entity and Total Amount of Assets and Total Revenue exceeds the threshold, then the taxpayer needs to declare the Transfer Pricing Statement with annual tax return.

Also, including above conditions if taxpayer selects the checkbox of Related Entity Abroad, then taxpayer is obliged to submit the Master File and Local File notification.

Features of the Corporate Income Tax Return form.

- Values in all the input fields are to be entered by taxpayer
- Not editable fields are auto calculated from formula.
- Main node will be the total of all sub nodes and the amount field be calculated automatically from formula
- Fields having **Details** option are schedules for entering detailed information specific to the field. Once clicked on this button a new form will get open to enter the details specific to that schedule.
- Click on Back button will go back to the previous page
- Click on Save as Draft will save the application form. Taxpayer can continue application later.
- Click on Continue button will go to the next page, if all the mandatorily information is filled up in the current page.



## 2 Process to be followed by Taxpayer to file a Corporate Income Tax Return with Accrual Basis Method

#### Step 1: Log in

Taxpayer should login on the Dhareeba and is there after directed to the NAS portal where the Taxpayer should login through QID or Email address and its associated password, as shown in the screen below:



نظام التوثيق الوطني National Authentication System				توتيري TAWTHEEO
	Authenticate	hantistion	TE Smoot Courd authomication	
	Username 25163400255	5	Login with Smartcard	
	Password		Smartcard FAQs	
	Continue Forgot your password? Create new account			
	Cancel			
		© 2020 Government of Qatar		



#### Step 2: Dashboard

After clicking on "Continue" button, the Taxpayer must select "Return/Statement" and select "Filing Obligations".







Here taxpayer can see all the filing obligations applicable for all tax types. Taxpayer need to

select the Income Tax Obligation for particular year and click on <sup>1</sup>button to open the Income Tax Return Form.

button is to cancel the application which is in draft.

🗟 button is to view the income tax return already filled.

After clicking on Edit button, taxpayer will be navigated to Instructions page.

Filing Obligations						
Reference Number	Tax Type∀	Period	DueDate↑↓	Application Status Payment Status	Actions	
	Income Tax	2020	30/04/2021	New	🖅 ×	Q
	Income Tax	2021	30/04/2022	New	F> ×	ā
	Income Tax	2022	30/04/2023	New	🗗 🗙	ā
	Income Tax	2023	30/04/2024	New	🗗 🗙	R
	Income Tax	2024	30/04/2025	New	🗗 ×	2
	Income Tax	2025	30/04/2026	New	F> ×	ā

#### **Step 3: Instructions**

The Taxpayer should read the Instructions and click on "Start Now" button to proceed.





#### **Step 4: Basic Information**

On the Basic Information page, the taxpayer will select tax determination method as 'Accrual Basis Method'. Following details will be displayed in Basic Information:

- Capital this will be displayed based on the registration details of the taxpayer.
- Do you have Local Agents? to be selected by taxpayer (applicable for taxpayers who is a Branch of a Foreign Companies)
- Regime, Business Activity, Tax Rate and Currency fetched from the system based on registration details
- Do you have Related Entity, Related Entity Abroad, Total Value of Assets to be entered by taxpayer
- Do you want to file NIL Return? to be selected 'Yes' by Taxpayer in case Taxpayer wishes to file a NIL Return.

Note: Taxpayer may opt to file NIL Return in following situations: -

- Business is being setup
- No Income Tax for the Tax Period
- Temporary closure of business

When Taxpayer opts for NIL Return, then all the fields in 'Returns Information' will be populated with zero value. If Taxpayer is filing NIL Return after due date, then late filing penalty will be applied on that Return.

After selecting confirmation checkbox and click on Continue button, Taxpayer will be navigated to 'Returns Information' page.

Income Tax Return N	umber: 7000000008	1	Return - Orig	inal	Tax Ferrod. 2020 : 01/01/2020 - 31/12/202	
1 Basic Information	2 Ret	urn's Information	3 Additiona	l Information	4 Summary 5 Declar	
Tax Base Determina	tion Method				Do you have any Related Entit	
Accrual Basis	$\sim$				Yes O No Related Entity Abroad	
Capital					Total Value of Assets	
	100,000.00				60,000,000.0	
Regime	Business Activity	Tax Rate	Currency	Details	Do you want to file NIL Return	
Standard 🗸		10.00	QAR .			
✓ I confirm that th	e above information	n is correct. In case	you do not agree wit	h the informatio	on please amend your registration details	



#### **Step 5: Returns Information**

In the Revenue section, taxpayer should enter all details of 'Operating Revenue', 'Non-Operating Revenue', 'Gains (Disposal of Assets/Shares) and 'Offshore Revenue'.

Fields with **Details** option are schedules for entering detailed information specific to the field. Once Taxpayer clicks on this button a new form open, to enable details to be entered specific to that schedule.

In	come Tax	Return Number: '	70000000581	Return - Original	Tax Period: 2020 : 01/0	1/2020 - 31/12/2020	
1	Basic In	formation	2 Return's Information	3 Additional Information	4 Summary	5 Declaration	
≡	Sr.No. Revenues - Description					Amount	
1	2.1	Operating F	Revenue (Core Business Activities)			100,000.00	
2	2.2	> Non-Opera	ating Revenue (Non-Core Business Ad	ctivities)	0	0.00	
3	2.3	> Gains (Dis	posal of Assets/Shares)		0	0.00	
4	2.4	> Off Shore I	Revenue			0.00	
5		A Total Rev	Venue			100.000.00	



#### Step 6: Expenses

In Expenses section, taxpayer will enter all details of 'Operating Expenses', 'Non-Operating Expenses', 'Losses (Disposal of Assets/Shares)' and 'Cost of Offshore Revenue'.

Fields having **Details** option are schedules for entering detailed information specific to the field. Once clicked on this button a new form will get open to enter the details specific to that schedule.

In	come Tax	Retur	rn Number: 70000000581	Return - Original	Tax Period: 2020 : 01/01/2020 - 31/12/2020	
6	Basic In	iforma	ation 2 Return's Information	Additional Information	4 Summary	5 Declaration
=	Sr.No.		Expenses - Description		Am	ount
1	3.1	>	Operating Expenses		0	0.00
2	3.2	>	Non-Operating Expenses		0	0.00
3	3.3	>	Losses (Disposal of Assets/Shares)		6	0.00
5	3.4		Cost related to Offshore Revenue			10,000.00
6			B. Total Expenses		6	10,000.00



#### Step 7: Exempted Revenue

In Exempted Revenue section, taxpayer will enter all details of Dividends, Gross Income Exemption and any Other Income to exemption is applicable under article 35 & article 36 of IT law.

Main node will be the total of all sub nodes and the amount field be calculated automatically from formula.

ة DI tox	ضريب nareeba portal	$\otimes$		ا علین همین الماله ا TIN: 5000015198 渝   2   ط				
In	come Tax F	Return Number:	70000000581	Return - Original	Tax Period: 2020 : 07	1/01/2020 - 31/12/2020		
1	Basic Inf	formation	2 Return's Information	3 Additional Information	4 Summary	5 Declaration		
_			J		L			
-	4.2	Benefits &	proceeds of public debt securities and	I Islamic securities		1,000.00		
2	4.3	> Non-Qata	ri Investors		0	0.00		
3	4.4	> Dividends	and other income from shares exempt		0	0.00		
4	4.5	> Gross Inco	me Exemption		0	0.00		
5	4.6	> Other Exe	mptions		0	0.00		
6		Exempted	Revenue			2,000.00		
	d Daak	]			Save as F	Centinue		



#### Step 8: Non-Deductible Cost

In 'Non-Deductible Cost' section, taxpayer will enter all details of Excess Deducted Head Office Overheads, Interests, Taxes, Bad Debts, Provisions, Depreciation etc as shown below. In this section, details of 'Commissions of Foreign companies paid to local Agents' are applicable only for taxpayers who are Branch of Foreign companies.

	ä D to	ضریب hareeba portal	8	>		السنة، أمين أميز: المعنان أمين المعنان أميز and السنة، أميز المعنان المعنان المعنان المعنان المعنان المعنان ال TIN: 5000015198 شاله المعنان ال				
	In	come Tax	Retur	n Number: 7	0000000581	Return - Orig	inal	Tax Period: 2020 : 01/	01/2020 - 31/12/2020	
	6	Basic Ir	nforma	ition	2 Return's Information	3 Additiona	l Information	4 Summary	5 Declaration	
	≡	Sr.No.		Non-Deduct	ible Costs - Description			Å	Amount	
	1	6.1	>	Non-Deduc	tible Costs			0	3,500.00	
_	2			Non-Deduct	ible Cost			•	3,500.00	
_	3									
_	4									
_	5									
_	6					Form: 700000000581 sa successfully	ived			
		<ul> <li>Back</li> </ul>				50		Save as Dra	aft Continue >	



#### Step 9: Adjustments

In this section taxpayer enters all the values applicable for Adjustments.

Values in all the input fields are to be entered by taxpayer.

Main node will be the total of all sub nodes and the amount field be calculated automatically from formula.

In	come Tax	Retur	n Number: 70000000	581	Return - Original	Tax Period: 2020 : 0	1/01/2020 - 31/12/2020
	Basic I	nforma	ation 2 R	eturn's Information	3 Additional Information	4 Summary 5 Declarati	
≡	Sr.No.		Adjustments - Descrip	otion			Amount
1	7.1	>	Adjustment				0.00
2	7.2	>	Adjustment (Deductio	ns)			0.00
3							
4	7.3	>	Additional Adjustmen	ts			
5			Net Income/Loss			0	91,500.00
6					arm, 70000000581 caved		

In	come Tax Ret	urn Number: '	70000000581	Return - Original	Tax Period: 2020 : 0	01/01/2020 - 31/12/2020	
	Basic Inform	mation	2 Return's Information	3 Additional Information	4 Summary	5 Declaration	
≡	8.6	Net Taxable	e Income / Loss after Deduction of Q	atari / GCC Nationals Resident in Qa	itar 🚺	88,755.00	
1	8.7	Tax Due			0	8,876.00	
2	8.8	Late Filing	Penalty		0	0.00	
3	8.9	Late Payme	ent Penalty		0	0.00	
4	8.10	Adjustmen	t against Confirmed Refunds / Advar	nce PaymentDetails		0.00	
5	8.11	WHT Amou	ntDetails			0.00	
6		Total Tax Pa	ayable	Form: 70000000581 saved		8,876.00	



#### **Step 10: Additional Information**

In 'Additional Information', taxpayer needs to enter details about 'who prepared this Financial Statement'.

Also 'Financial Statement Audited by Auditor registered in Qatar' needs to be uploaded in this section.

Provide the Statement of Transfer Pricing.

Taxpayer can enter additional notes or attach supporting document on Additional Information page.

Fields having **Details** option are schedules for entering detailed information specific to the field. Once clicked on this button a new form will get open to enter the details specific to that schedule.

	anananananananananananananan	D				
ncome Tax Return Number	r: 70000000581	Return - Original	Tax Period: 2020 : 01/0	01/2020 - 31/12/2020		
1 Basic Information	2 Return's Information	3 Additional Information	4 Summary	5 Declaration		
Additional Inf	formation					
Who prepared this Financial Statemnt? Self O Accountant Details						
Upload Audited Financi	al by an Auditor registered in the St	tate of QatarDetails				
Provide the Statement of	of Transfer PricingDetails					
Attach any other suppo	rting document 🕜					
Attach any other suppo Additional Notes	rting document 🧭					
Attach any other suppo Additional Notes	rting document 🕜					
Attach any other suppo Additional Notes	rting document 🧭					
Attach any other suppo Additional Notes	rting document 🧭					



#### **Statement of Transfer Pricing**

In case applicable to Taxpayer who has **Total Value of Assets** and **Total Revenue** from Revenue Section, exceeding the threshold.

Income Tax Return Number	r: 70000000581	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 Infor	mation of the Relat	ed Entity			
Main activities of the Re belongs	lated Entities to which the Reporti	ng Entity			
1 Item		$\sim$			
Have there been any ch during the year?	ange in the activities of the Related	I Entities			
• Yes • No					

Basic Information	2 Return's Information			
		3 Additional Information	4 Summary	5 Declaration
General Inforr Please specify the nature Nature of Intangible	mation of the Relat e of any Intangible owned by the R Residence of	COLITIES Related Entities and is being used I the Owners F	by the Reporting Entity Residence of Co-Owners	
Trade Names	∼ Algeria	~	Albania	~ ×
				+

1 Basic Information	2 Return's Infor	mation 3	Additional Information	4 Summ	arv	5 Declaration
Description of the act Nature of Transactions	DI ITTALION OF THE ivity and summary report Role of the Reporting Entity	t, by type and amoun Transaction Currency	t, of operations over (th Transaction Amount	reshold to be determ Residence of Related Entity	ined) carried o Transfer Prici Method	ut ng
Goods ~	Buyer 🗸	QAR V	100,000.00	Afghanistan 🗸	CUP	~ ×
Have there been any o	change to the Group's tra	nsfer pricing policy c	luring the year?			

#### Step 11: Summary

Summary page will display the details of Net Taxable Income, Tax Due & Penalties (if any), Adjustment against Confirmed Credits/Advance Payments and Total Amount Due.

ncome 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 Penalt	у			0.00	
L. Adjustment against C	confirmed Refunds / Advance Payments			0.00	
WHT Amount				0.00	
M. Total Tax Amount (G +	·H+I-J)			8,876.00	

Dhareeba tax portal



#### Step 12: Declaration

The next page is the Declaration page where the information will be prefilled except the position, checkboxes for 'terms & conditions' and 'declaration' as shown below. Taxpayer should select both the checkboxes & click 'Submit' button.

ncome Tax Return Number	r: 70000000581	Return - Original	Tax Period	: 2020 : 01/01/202	20 - 31/12/2020
1 Basic Information	2 Return's Information	3 Additional Information	n 👍 Sur	nmary	5 Declaration
Declaration					
First Name	Last Name	Designation		Date	
Sparsh	Tyagi	Person Authori	sed 🗸	25/08/2020	Ē
Email Address		Phone Number	-		
sparsh@gmail.com		+ 974	55646913		
<ul> <li>✓ I agree with the T</li> <li>✓ I declare that the</li> </ul>	erms and Conditions <sup>Terms</sup> and <sup>Conditi</sup> information provided in the form is	ion 5 true and correct			

Step 13: Acknowledgement

After submission, an acknowledgement will be displayed as show below.

فبریابة Dhareeba toxportal	المنه المدينة المحد المالية المحد ( المالية المحد ) علي الله العن الله العن الله العن الله العن الله المحل الع TIN: 5000015198 இ
Ā	Return for Income Tax complete
7000	Your Return reference number is 00000581 submitted on: 25/08/2020
Kindly use your reference no	umber to track your return's status in the system and when contacting us.
This Notification confirms that we have	e 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.
Fo	r any inquiry or assistance, please contact us on:
	Within Qatar: 16565
Write to us	Outside Qatar: +974 4406 9941
Write to us	at <u>supportugia.govida</u> of to tearn more, visit <u>www.gta.govida</u>
	X Close 📴 Pay



#### 3 Annexure - Correspondence received by Taxpayer

#### 3.1 Steps how Taxpayer can open and view notifications on the portal

A taxpayer should log in to Taxpayer Portal and select 'My Notifications' tab from the Home screen to view the notifications.

ä E t	فريب Dhareeba مد portol		<del>هن</del> ة: Name   اعربي 🛞 TIN: 50000	19588 念   各    匡   〇 也
佘 Home	Return/Statement	🔓 Payments/Refunds 🛛 🚈	] Requests 😤 Declarations	, III Reports 📭 Taxpayer Services
ŀ	Home			
	My Notifications	My Certificates	<b>S</b> My Profile	Manage Employees
	♥View	● View		→Open
	Manage Taxpayer Representative			
	న్రో Assignment న్రీ Disengage			

▼ Date of the issue			∑ Subject		√ Classification	
11/08/2020	70000000414	CIT Original Ack. Letter	Acknowledgement of receiving Income Tax Original Return	Income Tax / Excise Tax / VAT	Informative	4
11/08/2020	70000000414	Original Tax Return Invoice	Tax Return Invoice	Income Tax / Excise Tax / VAT	Informative	<u>+</u>



#### 3.2 Taxpayer will receive SMS, Email and PDF on Mobile, Email ID and Dashboard

The Taxpayer will receive the following notifications:

SMS, Email and PDF on submission of CIT Return:

SMS, Email and PDF of CIT Return Invoice:

End of Document