



General Tax Authority

# Corporate Income Tax – Transfer Pricing Request

**VERSION**

Version 1.0 03 September 2020



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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.

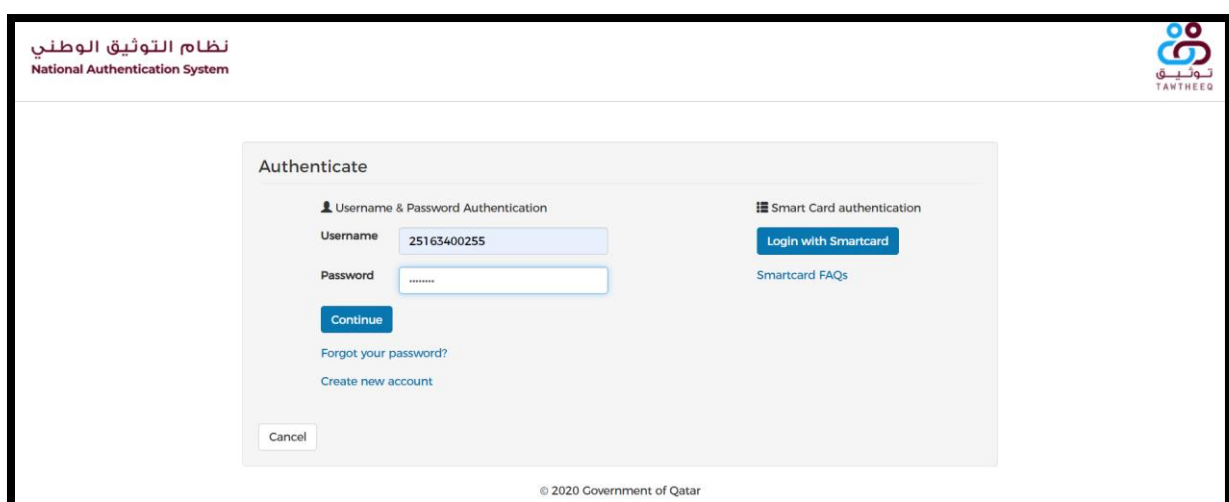
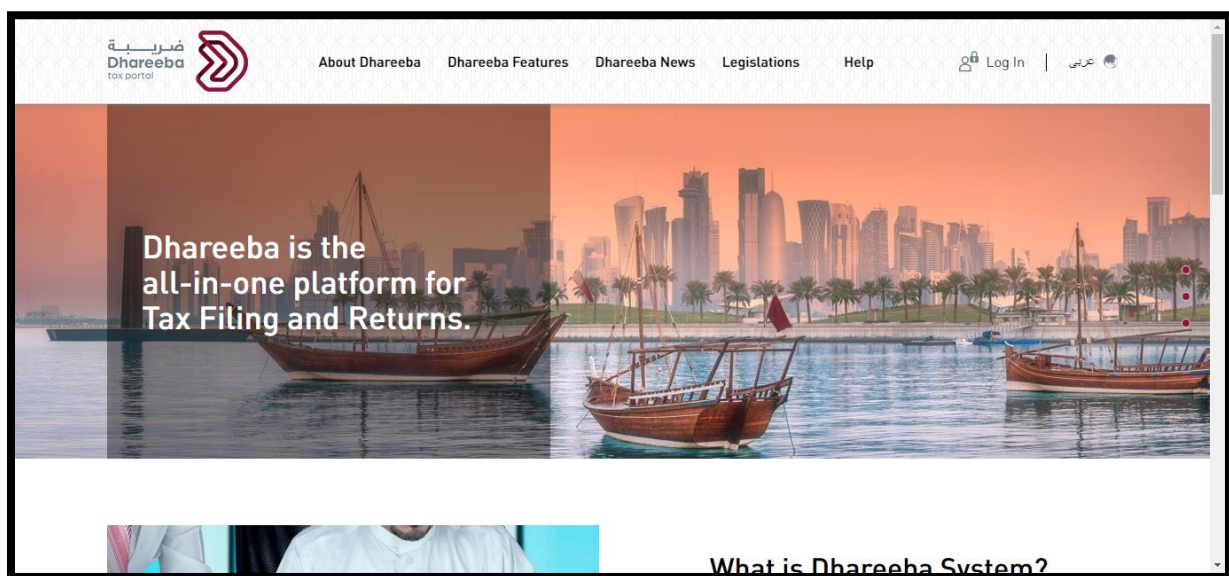
- Values in all the input fields are to be entered by taxpayer
- Not editable fields are auto calculated from formula.
- Main node will be the total of all sub nodes and the amount field be calculated automatically from formula
- Fields having **Details** option are schedules for entering detailed information 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

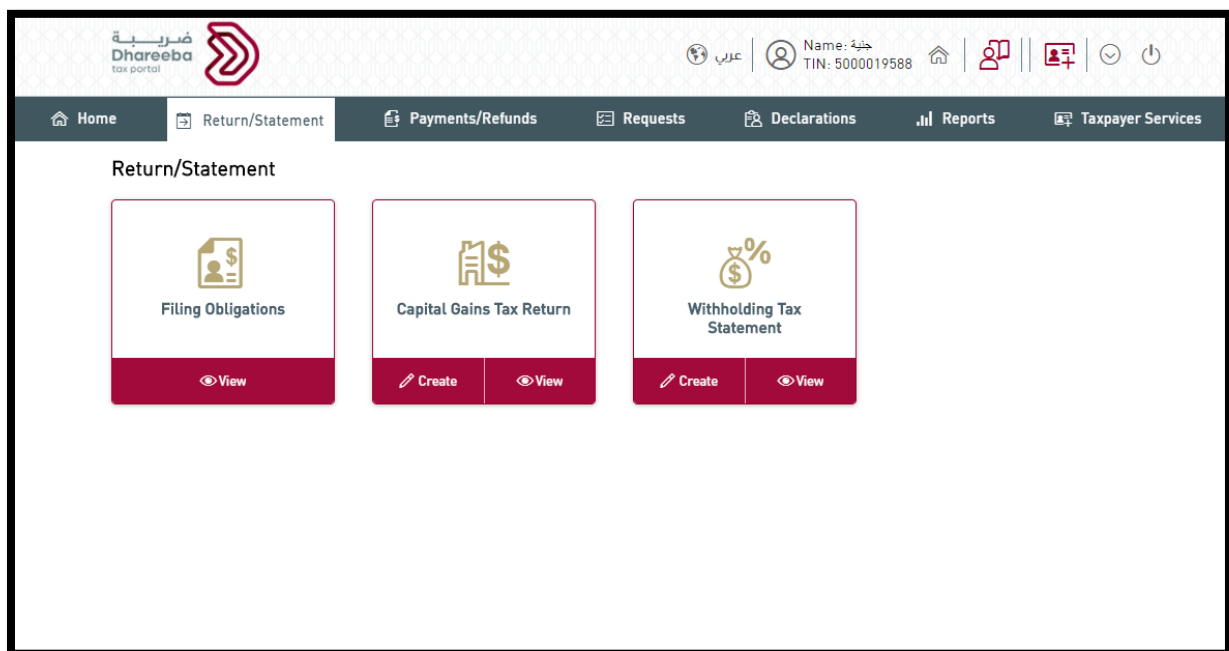
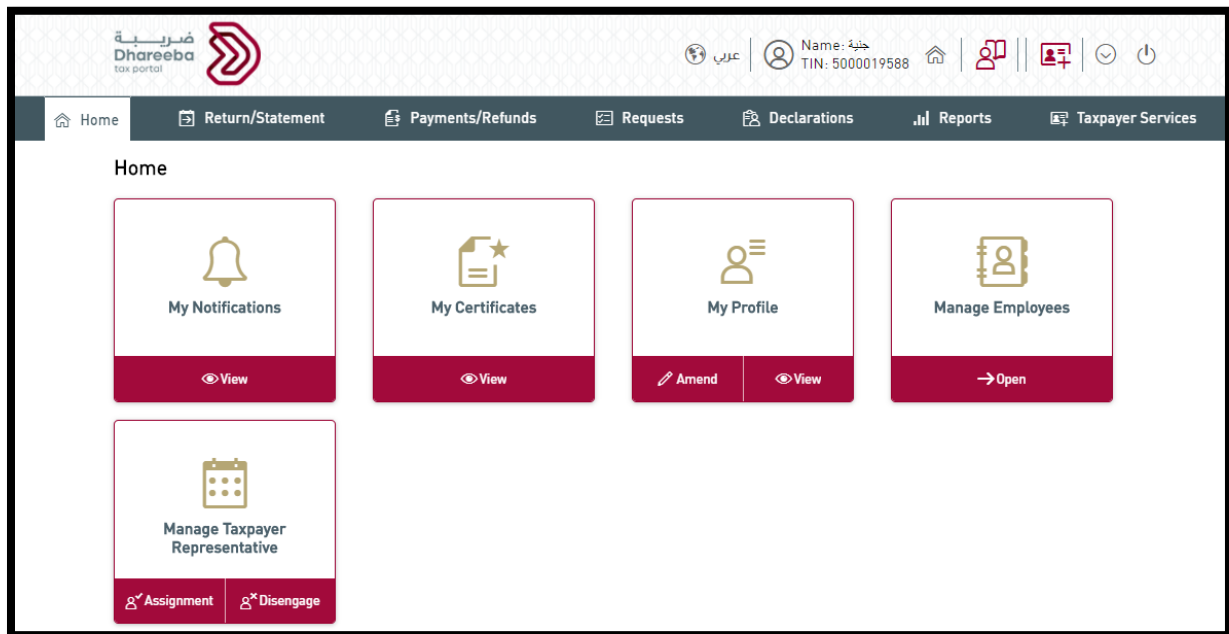
Taxpayer should login on the Dhareeba and is there after directed to the NAS portal where the Taxpayer should login through QID or Email address and its associated password, as shown in the screen below:





## Step 2: Dashboard

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







## 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 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

**Do you have any Related Entity?**  
☒ Yes    ☐ No

☐ Related Entity Abroad

**Total Value of Assets**  
 60,000,000.01

**Do you want to file NIL Return?**  
☐ Yes    ☒ No

◀ Back      80      Save as Draft    Continue ▶







## 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.

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

Form: 700000000581 saved successfully

Back Save as Draft Continue



## 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.

Income Tax Return Number: 700000000581	Return - Original	Tax Period: 2020 : 01/01/2020 - 31/12/2020
<div> <div>1 Basic Information</div> <div>2 Return's Information</div> <div>3 Additional Information</div> <div>4 Summary</div> <div>5 Declaration</div> </div>		
4.2	Benefits & proceeds of public debt securities and Islamic securities	1,000.00
4.3	> Non-Qatari Investors	0.00
4.4	> Dividends and other income from shares exempt	0.00
4.5	> Gross Income Exemption	0.00
4.6	> Other Exemptions	0.00
Exempted Revenue		2,000.00

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40
[Save as Draft](#)
[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.

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
7.1	Adjustment	0.00
7.2	Adjustment (Deductions)	0.00
7.3	Additional Adjustments	
	Net Income/Loss	91,500.00

Form: 700000000581 saved successfully

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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	0.00
8.11	WHT Amount	0.00
	Total Tax Payable	8,876.00

Form: 700000000581 saved successfully

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## 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.

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

Additional Notes

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## 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: 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 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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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 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

Back Save as Draft Continue





## 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.

## Step 13: Acknowledgement

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

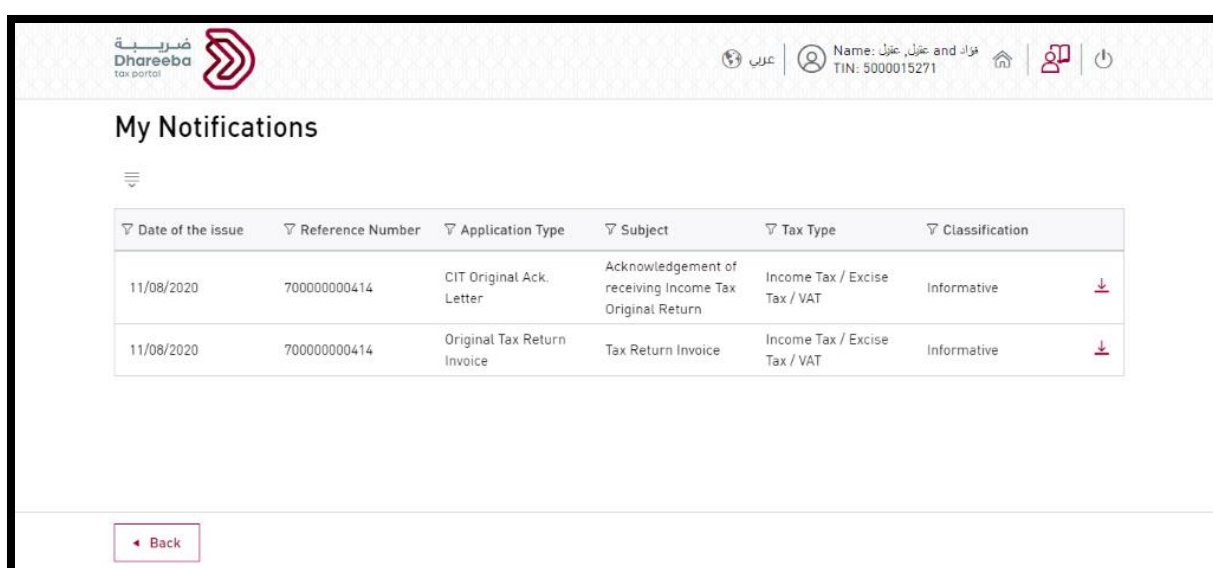
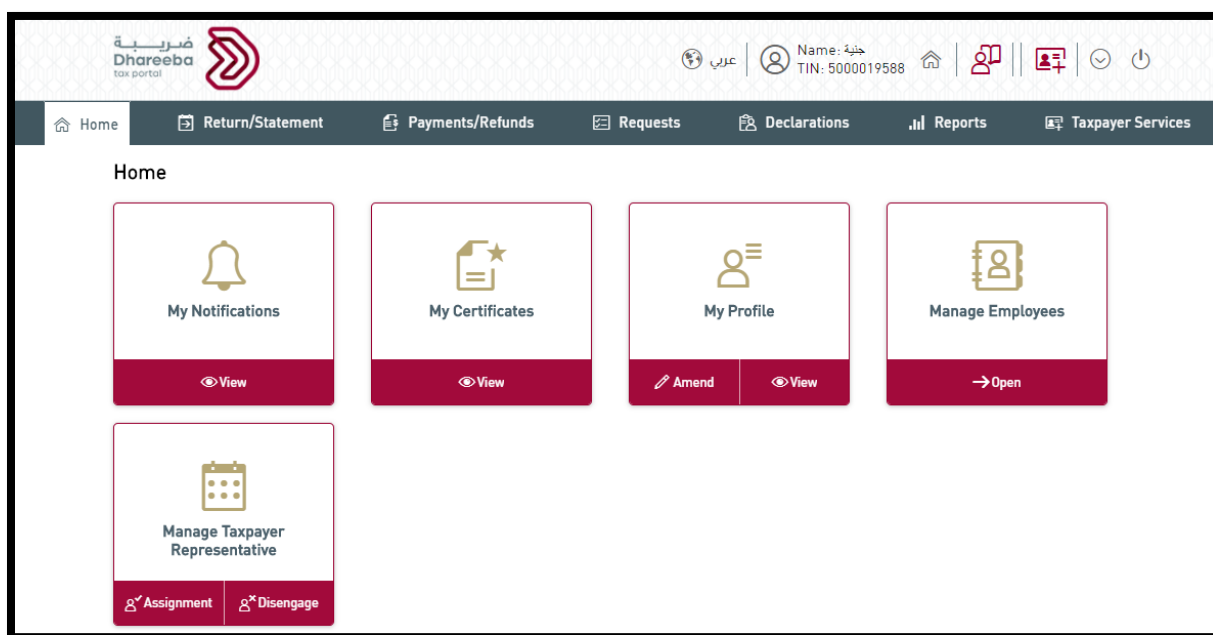




### 3 Annexure - Correspondence received by Taxpayer

#### 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.





### **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