Request Exemption from Financial Penalties User Manual

Dhareeba Tax Portal

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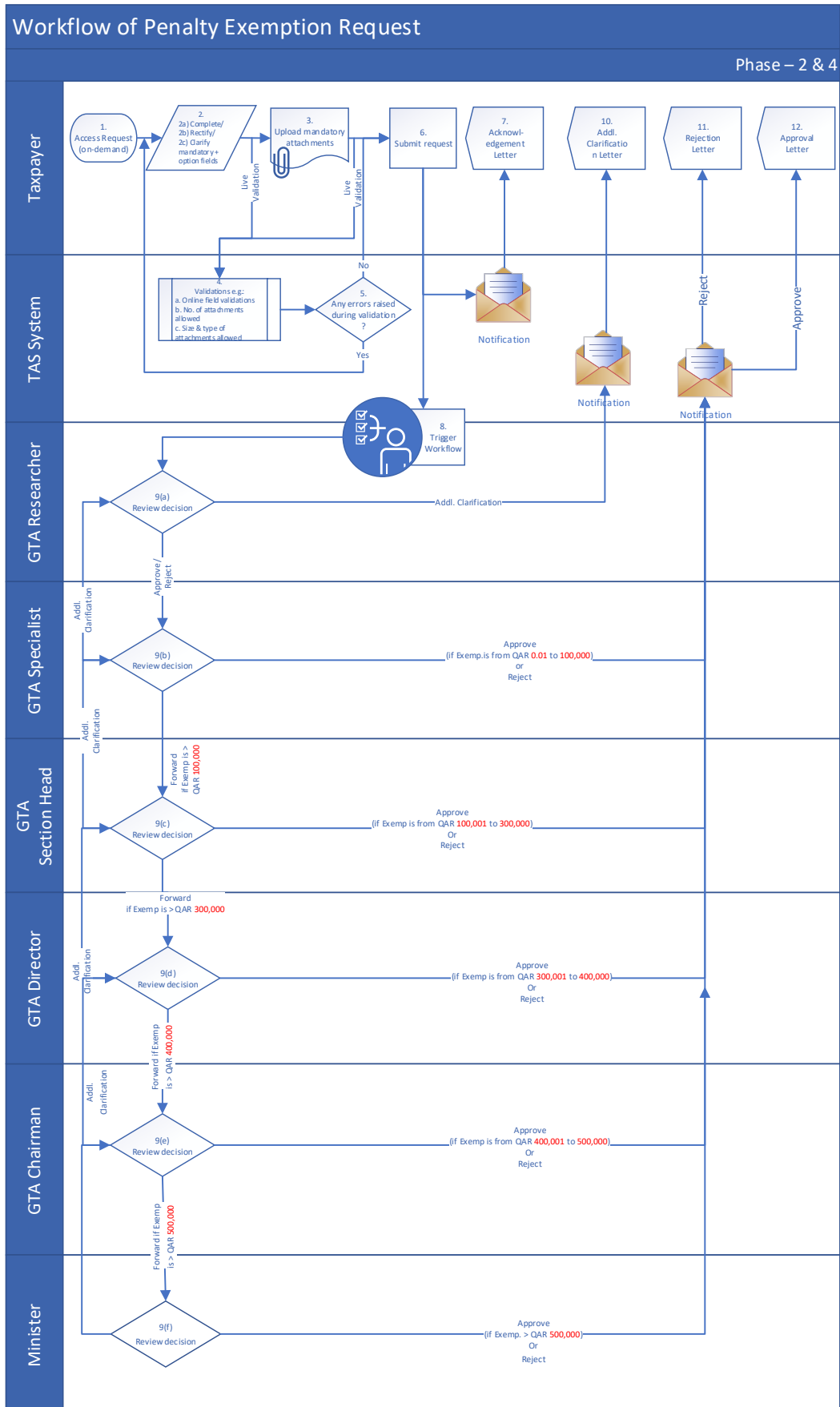
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Process Flow Diagram

1 Process Flow Diagram

Workflow of Penalty Exemption Request

Phase – 2 & 4

Taxpayer

- 1. Access Request (on-demand)
- 2. 2a) Complete/ 2b) Rectify/ 2c) Clarify mandatory + option fields
- 3. Upload mandatory attachments
- Live Validation
- 6. Submit request
- 7. Acknowledgement Letter
- 10. Addl. Clarification Letter
- 11. Rejection Letter
- 12. Approval Letter

TAS System

- 4. Validations e.g.:
  a. Online field validations
  b. No. of attachments allowed
  c. Size & type of attachments allowed
- 5. Any errors raised during validation? (No / Yes)
- Notification
- Notification
- Notification
- Reject
- Approve

GTA Researcher

- 8. Trigger Workflow
- 9(a) Review decision
- Addl. Clarification

GTA Specialist

- Addl. Clarification
- Approve / Reject
- 9(b) Review decision
- Approve (if Exemp. is from QAR 0.01 to 100,000) or Reject

GTA Section Head

- Addl. Clarification
- Forward if Exemp is > QAR 100,000
- 9(c) Review decision
- Approve (if Exemp is from QAR 100,001 to 300,000) Or Reject

GTA Director

- Addl. Clarification
- Forward if Exemp is > QAR 300,000
- 9(d) Review decision
- Approve (if Exemp is from QAR 300,001 to 400,000) Or Reject

GTA Chairman

- Addl. Clarification
- Forward if Exemp is > QAR 400,000
- 9(e) Review decision
- Approve (if Exemp is from QAR 400,001 to 500,000) Or Reject

Minister

- Forward if Exemp is > QAR 500,000
- 9(f) Review decision
- Approve (if Exemp. > QAR 500,000) Or Reject

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Purpose of this document

2 Purpose of this document

As per the State of Qatar Tax Regime, a Taxpayer can have various types of penalties in certain circumstances such as failure to file a tax return by the deadline, failure to pay tax due by the deadline, failure to register or renew the tax card, failure to withhold tax where required, contravention to certain tax law articles or failure to submit documents when benefitting an exemption.

As per the law, if a Taxpayer is unable to pay any unpaid penalty, he has the right to request GTA for exemption of unpaid penalties. To request for exemption from penalty, the Taxpayer submits the form or request to the GTA for review and approval.

The request is reviewed based on the amount of exemption the Taxpayer is requesting.

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Steps for Exemption from penalties

3 Steps for Exemption from penalties

Step 1: Log in Screen

Taxpayer should Log-in through Dhareeba, where the Taxpayer is automatically directed to NAS (to know how to Sign-up please refer to the document: GTA_TAS_Self Registration on National Authentication System).

NOTE: "FAQ" and "Taxpayer Guide" are available under the "Help" tab.
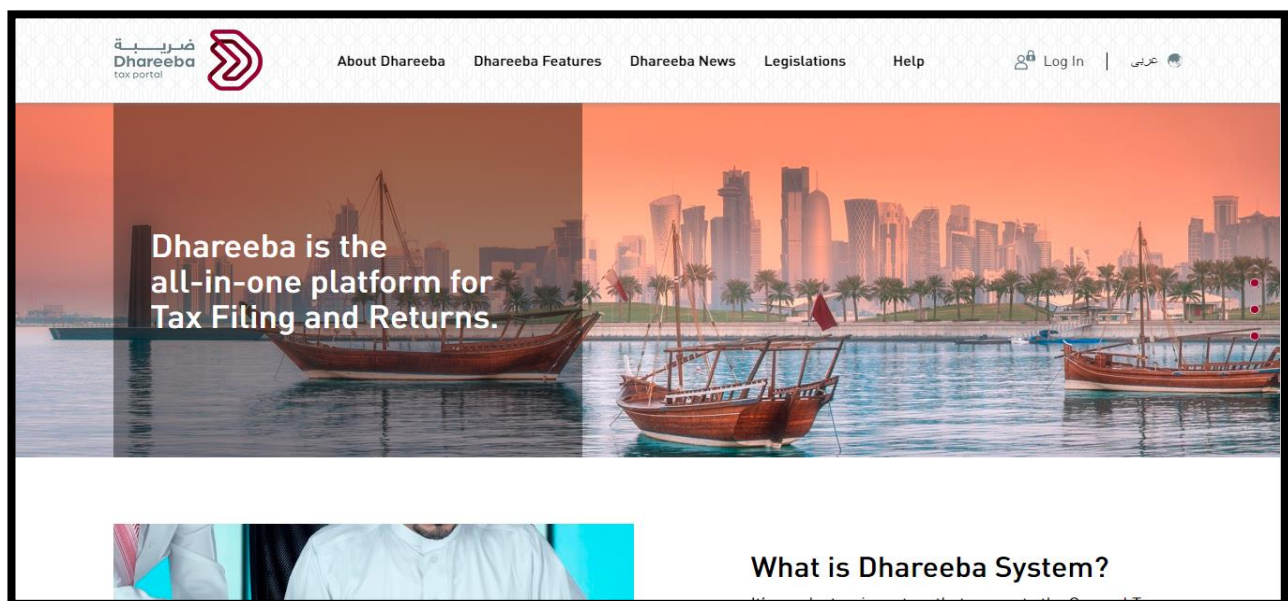
Taxpayer should enter QID or Email address as 'Taxpayer name' and its associated password and click on "Continue" button after providing the login credentials.

Step 2: Dashboard

After successful login, Taxpayer will be navigated to the below screen. Taxpayer should click on the TIN for which the Penalty Exemption Request is to be submitted.

The Taxpayer will be navigated to the 'Home' on Dashboard.
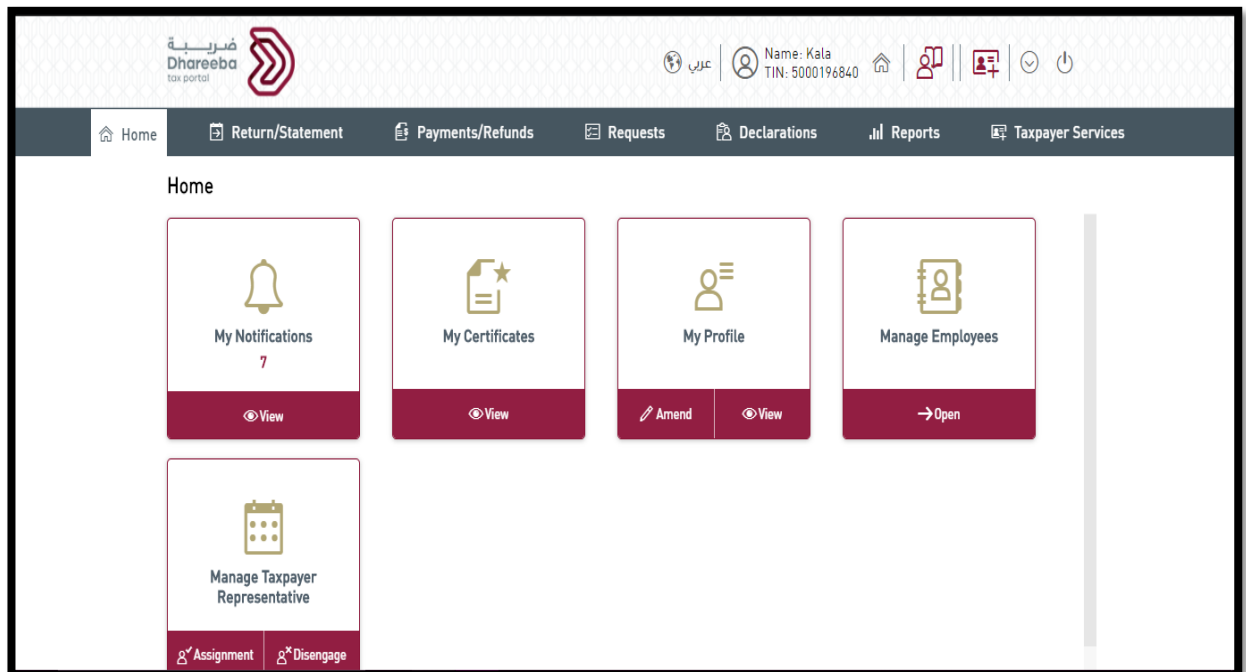
Step 3: Taxpayer should select the 'Requests' tab. The Taxpayer should then click on 'Create' button on 'Penalty Exemption' tile.
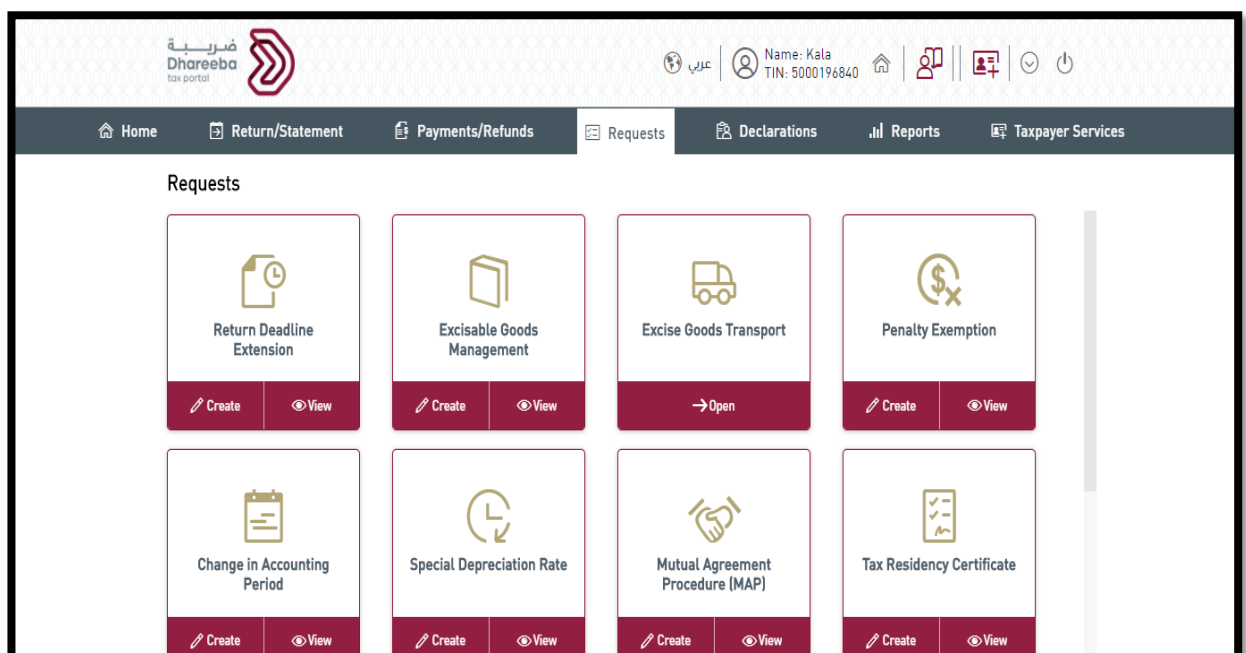
Step 4: The Taxpayer should read the Instructions for Taxpayers and Select "Start Now" button to proceed.

Instructions

These Instructions need to be read and understood before starting the penalty Exemption Request.

- 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
- if any penalty has unpaid liability, then it will be available for exemtion after payment of its liability
- If you have ongoing appeal for return, you will not have the right for the Penalty Exemption
- Any Penalties imposed for which appeal has been raised will not be available for exemption

◄ Back   Start Now ►

Step 5: The Taxpayer will be navigated to the "Select Penalty" screen where the options are available.

1. Select the Tax Type field
2. Search by Reference Number
3. Select the Financial Year/Calendar year

For Income Tax, Taxpayer should select 'Income Tax' for field 'Select the Tax Type'.

Taxpayer should click the **checkbox** next to the penalties and insert the **amount** to request exemption from and click on 'Continue'.

	Reference #	Tax Type	Description	Due Date	Original Penalty	Outstanding Penalty ⓘ	Amount Requested for Exemption	Currency	Payment Status
⌄		ITX	2019 Jan		600,000	600,000		QAR	OVERDUE
☑		ITX	Late payment Penalty	01/02/2019	150,000	150,000	15,000....	QAR	
☑		ITX	Late Lodgement Penalty	01/02/2019	450,000	450,000	45,000....	QAR	
⌄ 100000012472		ITX			30,000	30,000		QAR	
☐	100000012472	ITX	Late Registration Penalty	25/08/2020	20,000	20,000		QAR	

Select The Tax Type: Income Tax

◄ Back 0% Save as draft Continue ►

Request Number: Penalty Exemption Request

1 Select Penalty 2 Select Reasons 3 Additional Information 4 Summary 5 Declaration

Name: Income Tax
TIN: 5000057604

Step 6: Select Reasons

Taxpayer will be directed to the next screen "Select Reasons".

Taxpayer should **select a reason** from the dropdown list provided, add details for table **"Describe the reason in detail"** and upload supporting document as evidence for field **"Attach Supporting Documents"**

For Attachment, file Size should be less than or equal to 5MB, multiple attachments are allowed (maximum 10), Attachment types permitted : DOC, PDF, JPEG, JPG, XLS, DOCX.

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Step 7: Additional Information

The Taxpayer will be navigated to 'Additional Information' screen where the Taxpayer can fill the optional field and attach any document(s). The Taxpayer then clicks "Continue" button.

Step 8: Summary

In 'Summary' section, Taxpayer can view Summarized information of the form. The Taxpayer should verify the details and can select Edit button to go back to the earlier information and make changes wherever required.

The Taxpayer then clicks on "Continue" button.

Step 9: Declaration

After clicking on "Continue" button, the Taxpayer will be navigated to "Declaration" screen where the details in all the fields will be pre-populated from National Authentication Section Sign-up.

Taxpayer should tick the declaration checkbox. 'Submit' button will be displayed. Taxpayer should click on the 'Submit' button.

Step 10: Acknowledgment

After clicking on "Submit" button, Taxpayer will be navigated to "Acknowledgement" screen where the application reference number is displayed.
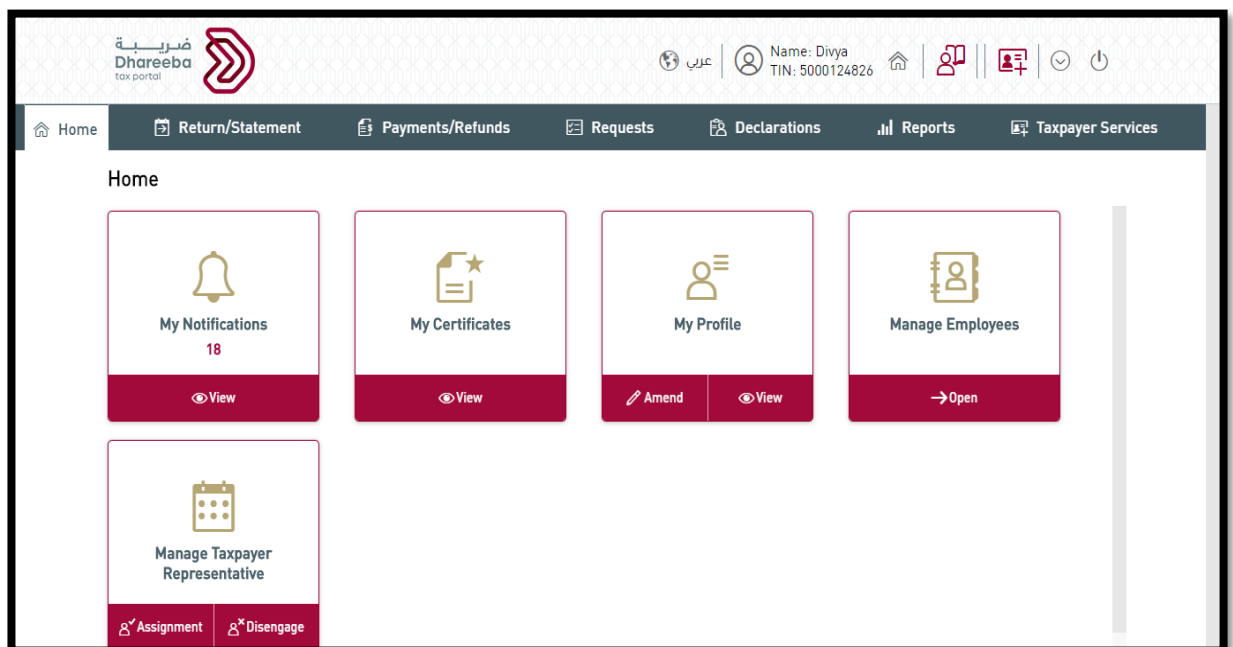
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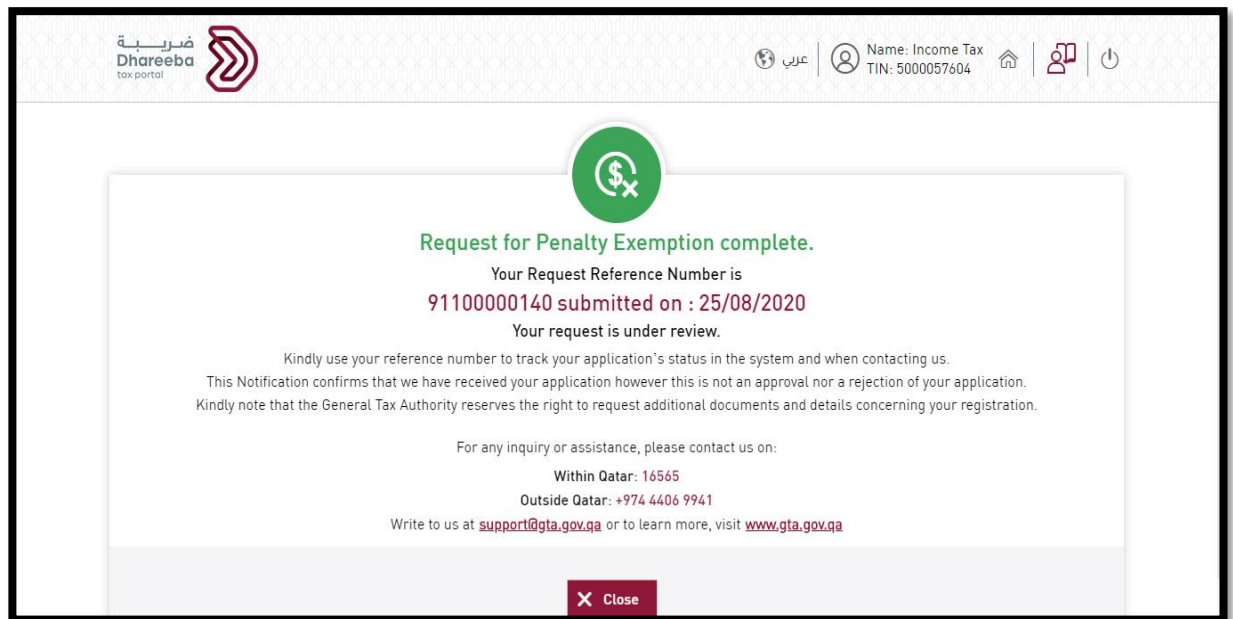
Annexure – Correspondence received by Taxpayer

4 Annexure – Correspondence received by Taxpayer

4.1 Steps how Taxpayer can open and view notifications on the portal

Taxpayer should log in to Taxpayer Portal and needs to click on "View" button on "My Notifications" tile under the "Home" tab.

The Taxpayer can check and download the Notifications received from GTA.

17/09/2020	91100000209	Penalty Exemption Request	Approval of Penalty Exemption Request	Request	Informative	⬇
22/09/2020	91100000236	Penalty Exemption Request	Acknowledgment of Penalty Exemption Request	Request	Informative	⬇
22/09/2020	91100000236	Penalty Exemption Request	Rejection of Penalty Exemption Request	Request	Informative	⬇
22/09/2020	91100000237	Penalty Exemption Request	Acknowledgment of Penalty Exemption Request	Request	Informative	⬇
22/09/2020	91100000237	Penalty Exemption Request	Additional information required for Penalty Exemption Request	Request	Pending Action	⬇
22/09/2020	91100000237	Penalty Exemption Request	Acknowledgement of additional information for Penalty Exemption Request	Request	Informative	⬇
22/09/2020	91100000237	Penalty Exemption Request	Approval of Penalty Exemption Request	Request	Informative	⬇

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4.2 Taxpayer will receive SMS, Email, PDF on Mobile, Email ID, Dashboard

Taxpayer will receive an SMS, Email and PDF on Submission.

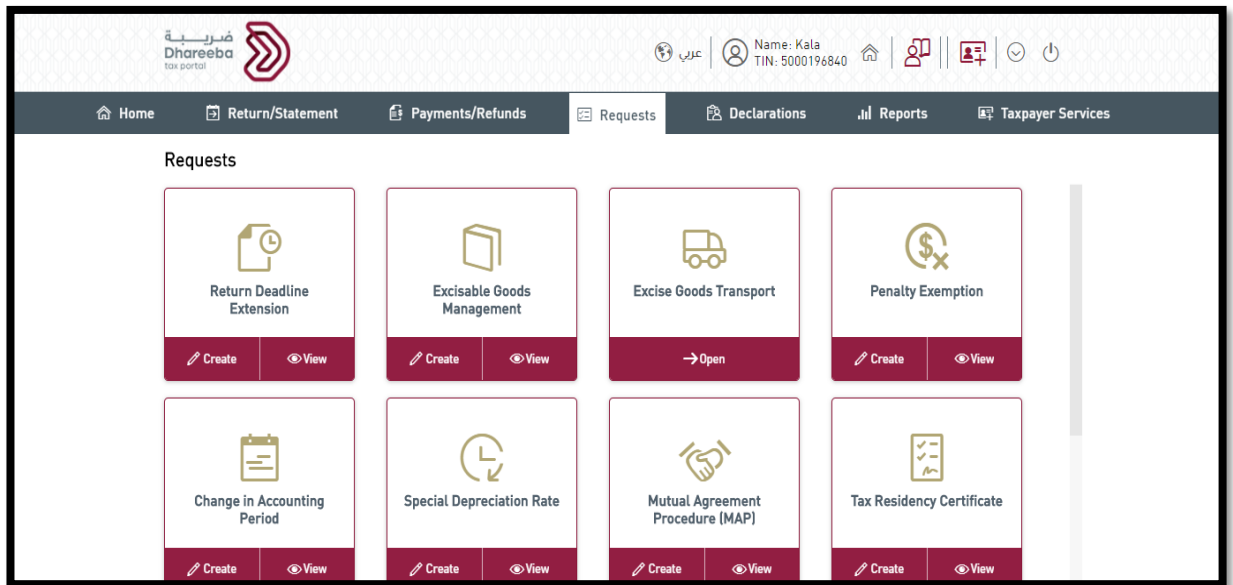Taxpayer will receive SMS, Email and PDF for Approval.

Taxpayer will receive SMS, Email and PDF for Rejection.

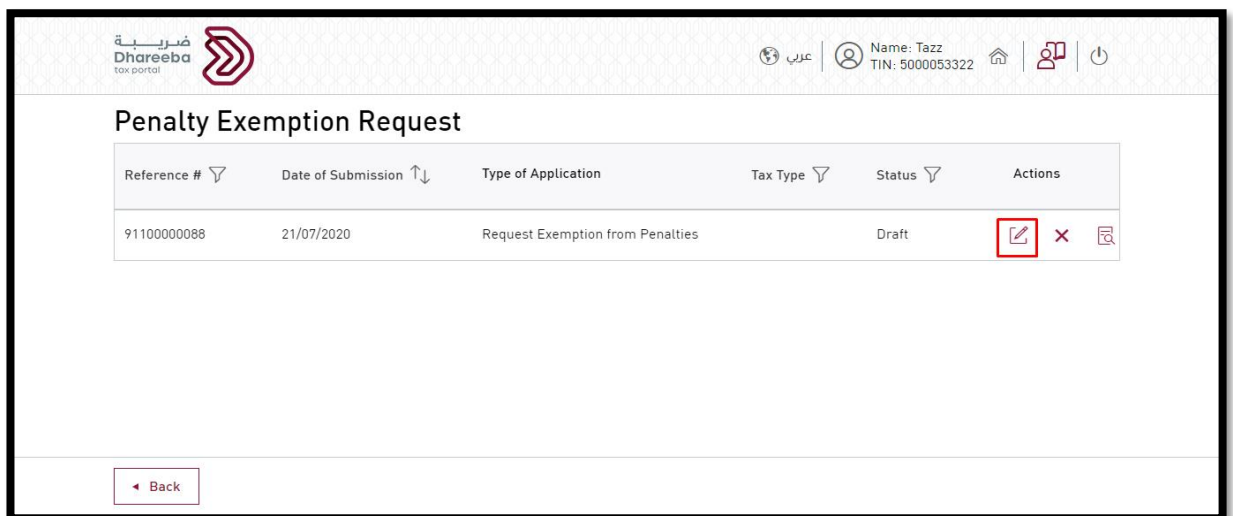Taxpayer will receive SMS, Email and PDF for Additional Information.

Status of penalty Exemption

Taxpayer should click on Request Tab and select 'View' option on the Penalty Exemption tile.

The various status are as follows:

Draft: when Taxpayer Save the form.

Submitted: when Taxpayer has submitted his form.

Under Review: when Tax Officers are reviewing the form.

Processed: when Tax Officers have approved the form.

Reference #	Date of Submission	Type of Application	Tax Type	Status	Actions
91100000104	10/08/2020	Request Exemption from Penalties		Draft	
91100000103	10/08/2020	Request Exemption from Penalties	IT	Processed	

Penalty Exemption Request

Name: Ziyaad Ziyaad
TIN: 5000057281

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