

الـهيئـة العامـة للضـرائـب GENERAL TAX AUTHORITY



Request Exemption from Financial Penalties User Manual

Dhareeba Tax Portal



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Process Flow Diagram



1 Process Flow Diagram





2 Purpose of this document

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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.



ضریبة Dhareeba _{tax portal}

3

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.

التوثيق الوطني National Authentication					توثيرة rawtheeq
	Username Password Continue	& Password Authentication 24858600883		E Smart Card authentication Login with Smartcard Smartcard FAQs	
	Forgot your p Create new a Cancel	count	ernment of Qatar		

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.

فتريبية Dhareeba tox sortal			ال العبي ال
Login As:			
TIN: 5000010942 Sparsh Kumar Tyagi	TIN: 5000022566 Sparsh	TIN: 5000017418 منتدس	TIN: 5000022665 S
Ê	Ê	Ê	Ê
TIN: 5000195487 MR - Foreign + Qatari + GCC	TIN: 5000195677 Haadi	TIN: 5000195693	TIN: 5000194860 multiple rate qataril00%
Ê	Ē	Ê	Ê



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.

فتریب Dhareeba texportei	🛞 اعربي 🔞 Name: Income Tax TIN: 5000057604 ന	2 7 0
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 liabili	ty	
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	I	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'.

			عربي 🚱	Name: Income Tax	> ₽ U
equest Number:		Penalty Exemp	tion Request		
1 Select Penalty	2 Select Reasons	3 Addition	al Information	4 Summary	5 Declaration
Select The Tax Type	\sim			Search Reference Number	Search
Reference #	Tax Type Description	Due Date	Original Outstanding () Penalty Penalty	Amount Requested for Exemption	Payment Status
		No data			



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

Reques	t Number:			Penalty Exemption Request						
1 Sel	ect Penalty	2 9	Select Reasons	3 Additio	nal Informatio	n	4 Summary		5 Declaration	
Selec Tax Ty	Incomo	Fax 🗸		Financial Year	~		Search Referer	nce Number	Search	
	Reference #	Тах Туре	Description	Due Date	Original (Penalty	Outstanding 🕦 Penalty	Amount Requested for Exemption	Currency	Payment Status	
	~	ITX	2019 Jan		600,000	600,000		QAR	OVERDUE	
\checkmark		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		

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"

فریب Dhareeba tox portai		® .	عربر Name: Income Ta: TIN: 5000057604	× @ ∰ @
Request Number:		Penalty Exemption Request		
1 Select Penalty	2 Select Reasons	3 Additional Information	4 Summary	5 Declaration
Select Reasor	<u>וווו</u>			
Reasons for Penalty Exe	mption Request*			
Other	~			
Describe the reason in d	etail *			
тезт				۲
Attach supporting Docur	nents* 🧭			
< Back	4	0%	Save as dr	aft Continue ►

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.

مريبة Dhareba tox cortal		ا عرب 🕲	Name: Income Tax FIN: 5000057604	ଳ ଥ୍ୟି ଏ
Request Number:91100000140	Penalty Exemption Re	quest		
1 Select Penalty 2 S	Attachments		Summary	5 Declaration
Select Reasons Reasons for Penalty Exemption Requ Other Describe the reason in detail * TEST	1. File size should be less than 5MB 2. Choose only file with extension: DOC / DOCX XLSX Attachments (1)	(/ PDF / JPG / XLS / + (X)		
Attach supporting Documents*	Upload successful	Close	Save as draf	Continue ►

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.

ضریب ت Dhareeba tax portai		Ø	عربي 🔕 Name: Income Ta TIN: 5000057604	× @ <mark>9</mark> 0
Request Number:91100	0000140	Penalty Exemption Request		
1 Select Penalty	2 Select Reasons	3 Additional Information	4 Summary	5 Declaration
Additional Inf	ormation			
Attach any supporting d	locuments(if any) 🏼 🧭			
Additional Notes				
TEST				
				G
▲ Back		60%	Save as dr	raft Continue 🕨



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.

	st Number:91100	000140		Penalty Exemp	tion Reques	J.			
1 5e	lect Penalty	2 :	select Reasons	Addition	nal Informatio	n 🤇	Summary		5 Declaratio
1.Sel	ect Penalty								Edi
	Reference #	Тах Туре	Description	Due Date	Original Penalty	Outstanding () Penalty	Amount Requested for Exemption	Curre	Payme Status
	v	ITX	2019 Jan		600,000	600000.00	60,000	QAR	OVERDUE
~		ITX	Late payment Penalty	01/02/2019	150,000	150000.00	15,000	QAR	
~		ITX	Late Lodgement Penalty	01/02/2019	450,000	450000.00	45,000	QAR	
			-						
2.Sel	ect Reasons s for Penalty Exemp	ition	Other						Edit
2.Sel	s for Penalty Exemp		Other TEST						Edi
2.Sel Reason Request Describ	s for Penalty Exemp t	nî.							Edit
2.Sel Reason Request Describ Any othe	s for Penalty Exemp t e the reason in deta	ni ments	TEST						Edit
2.Sel Reason Request Describ Any othe 3.Add	s for Penalty Exemp t e the reason in deta er supporting docur	ni ments	TEST						



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

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

Declaration Thereby confirm that the information provided in this request is complete, true and correct to the	
I hereby confirm that the information provided in this request is complete, true and correct to the	
authorised to make this representation on behalf of the aforementioned entity.	ne best of my knowledge and belief and I, the undersigned, an
First Name Last Name Designation	on Date
محمد Member of	of the Board 25/08/2020
Email Address Phone Num	mber
sparshtyagi2010@gmail.com + 974	55646913



Step 10: Acknowledgment

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







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	<u>+</u>
22/09/2020	91100000236	Penalty Exemption Request	Acknowledgment of Penalty Exemption Request	Request	Informative	<u>+</u>
22/09/2020	91100000236	Penalty Exemption Request	Rejection of Penalty Exemption Request	Request	Informative	<u>+</u>
22/09/2020	91100000237	Penalty Exemption Request	Acknowledgment of Penalty Exemption Request	Request	Informative	Ŧ
22/09/2020	91100000237	Penalty Exemption Request	Additional information required for Penalty Exemption Request	Request	Pending Action	<u>+</u>
22/09/2020	91100000237	Penalty Exemption Request	Acknowledgement of additional information for Penalty Exemption Request	Request	Informative	<u>+</u>
22/09/2020	91100000237	Penalty Exemption Request	Approval of Penalty Exemption Request	Request	Informative	<u>+</u>



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.

	فريبة Dhareeba tax portol		🛞 عبي 🕑 Name: Kala TIN: 50001968	840 念│2️│ ॾ॒ऀ│⊙) (J)
යි Home	Return/Statement	Payments/Refunds	🗆 Requests 🖹 Declarations	,III Reports 眞 Tax	payer Services
	Requests				
	Return Deadline Extension	Excisable Goods Management	Excise Goods Transport →Open	Penalty Exemption	
	Change in Accounting Period	Special Depreciation Rate	Mutual Agreement Procedure (MAP)	Tax Residency Certificate	

The various status are as follows:

Draft: when Taxpayer Save the form.





Submitted: when Taxpayer has submitted his form.

Penalty Ex	emption Reques	t			
Reference # 🏹	Date of Submission $\uparrow \downarrow$	Type of Application	Tax Type 🏹	Status 🏹	Actions
9110000088	21/07/2020	Request Exemption from Penalties		Submitted	2 × 5

Under Review: when Tax Officers are reviewing the form.





فريـــبـة Dhareeba tox portal 🚯 عربي 🔞 Name: Ziyaad Ziyaad 🔝 🕅 عربي Penalty Exemption Request Reference # 🏹 Date of Submission $\uparrow \downarrow$ 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 🛯 🗙 🗟 Back

Processed: when Tax Officers have approved the form.

- End of Document -