



THE DIRECT APPLICATION OF DOUBLE TAXATION AVOIDANCE

User Guide



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1. Introduction

A | Overview

Withholding Tax (WHT) Current State

Qatar currently operates a deduct at source and reclaim process in order to claim withholding tax (“**WHT**”) benefits under an effective Double Taxation Avoidance Agreements (“**Tax Treaty**”) concluded between Qatar and the country where the recipient of that payment is tax resident.

In such case, the Qatar payor would, in a first instance, deduct 5% WHT at source from the payments made to the foreign recipient. In turn, where the foreign recipient is tax resident in a jurisdiction which has an effective Tax Treaty with Qatar, and where that Tax Treaty provides for a reduced rate of WHT on the payment received from the Qatar payor, the foreign recipient would apply to the GTA for a WHT refund.

In order to improve efficiency, support ease of doing business, and simplifying the WHT compliance obligations for cross-border payment, a new service has been introduced to enable the direct application of the WHT benefits (apply a reduced WHT rate or an exemption) under an effective Tax Treaty.

Future State – Direct Application of Tax Treaty WHT Benefits

The Trusted Entity Service (or “the **Service**”) was introduced by Cabinet Decision No. (4) of 2026 Amending Some Provisions of the Cabinet Decision No. (39) of 2019 issuing the Executive Regulations of the Income Tax Law No. (24) of 2018 and its amendments.

The Service gives certain Taxpayers the option to apply to the General Tax Authority (“**GTA**”) for the Trusted Entity status which, if approved by the GTA, provides a framework under which a The Direct Application of Double Taxation Avoidance can directly apply reduced lower WHT rates under a Tax Treaty, at source, on payments made to approved Foreign Persons.

The Service will apply to cross-border payments which are subject to WHT under the Income Tax Law (e.g. royalties, interest, commission and payments of services) (“**Covered Payment**”).

In summary, the Service will apply where a Trusted Entity makes a Covered Payment to an approved Foreign Person under an effective Tax Treaty.

The GTA has issued this User Guide to explain how the Service operates, and provide additional guidance to Taxpayers interested in becoming a Trusted Entity and operating the Service.

B | Key Terms of the Service

Term	Definition
Authority	The General Tax Authority or GTA.
Foreign Person	Means a legal entity or natural person who is liable to tax under the laws of the other Contracting State by reason of domicile, residence, place of incorporation, place of administration or any other criterion of a similar nature.
Service	Cabinet Decision No. (4) of 2026 Amending Some Provisions of the Executive Regulations of the Income Tax Law Issued by Cabinet Decision No. (39) of 2019.
Other Contracting State	Means the country with which the State of Qatar has a Double Taxation Avoidance Agreement in force.
President	The President of the GTA.
President’s Decision	Decision of the President of the General Tax Authority on the Determination of the Number of Withholding Transactions and the Total Amounts Withheld in the Tax Year Preceding the Submission of the Application for Obtaining the Status of Trusted Entity.

Term	Definition
Tax Treaty	Means an agreement on the avoidance of double taxation concluded between the State of Qatar and the Other Contracting State.
Taxpayer	Every natural or legal person including Ministries and other Governmental agencies, as well as public authorities and institutions or any other entity obliged to pay tax or perform other tax duties stipulated by the Income Tax Law and the relevant Executive Regulations and decisions.
Trusted Entity	The Trusted Entity is a Taxpayer in the State of Qatar who has been granted this status by the General Tax Authority for the purposes of the direct application of double taxation avoidance agreements for transactions with non-residents. (Please see in Section 2 an overview of the criteria in order to be granted the Trusted Entity Status)

2. Eligibility for the Direct Application of Double Taxation Avoidance Service

The Service is being introduced under which a Taxpayer that is a tax resident in Qatar may apply to the GTA to obtain the Trusted Entity status. Eligible applicants include a Ministry, Government agency, public authority, public institution, financial institution or entity whose shares are offered for trading in the financial markets, or any person to whom the President grants that status.

Key criteria to become a Trusted Entity are listed below:

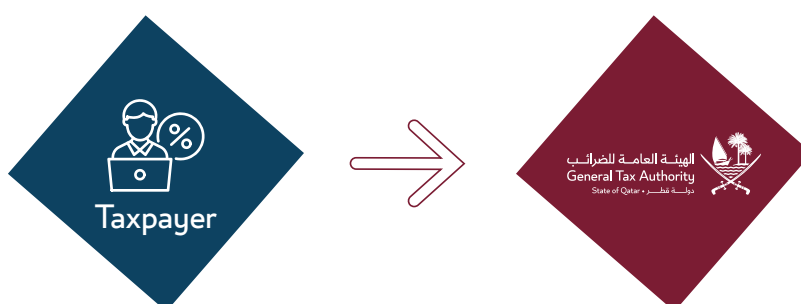
Description				
Registered with the GTA	A Taxpayer interested in becoming a Trusted Entity must be registered with the GTA and possess an active account on the GTA's electronic tax portal (Dhareeba).			
Criteria for becoming a Trusted Entity	<p>The application for obtaining the status of "Trusted Entity" shall be submitted on the form prepared by the Authority for this purpose. Approval of the application requires that the applicant meet either of the following two criteria:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>1. The number of transactions subject to withholding tax at source which were declared to the Authority in the tax year preceding the year of application, shall not be fewer than 1,250 transactions;</p> </td> <td style="width: 10%; text-align: center; vertical-align: middle;">OR</td> <td style="width: 40%; vertical-align: top;"> <p>2. The total value of amounts withheld at source in the tax year preceding the year of application shall not be less than QAR 10,000,000 (ten million Qatari riyals).</p> </td> </tr> </table> <p>The two criteria mentioned above shall not apply to entities and bodies that are granted by the Authority the status of Trusted Entity for the purposes of tax compliance.</p>	<p>1. The number of transactions subject to withholding tax at source which were declared to the Authority in the tax year preceding the year of application, shall not be fewer than 1,250 transactions;</p>	OR	<p>2. The total value of amounts withheld at source in the tax year preceding the year of application shall not be less than QAR 10,000,000 (ten million Qatari riyals).</p>
<p>1. The number of transactions subject to withholding tax at source which were declared to the Authority in the tax year preceding the year of application, shall not be fewer than 1,250 transactions;</p>	OR	<p>2. The total value of amounts withheld at source in the tax year preceding the year of application shall not be less than QAR 10,000,000 (ten million Qatari riyals).</p>		
Submit a completed Trusted Entity application	<p>A Taxpayer meeting the above criteria and who would like to become a Trusted Entity should submit a completed The Direct Application of Double Taxation Avoidance application to the GTA (using Form WHT-TE-1), supported by required or relevant supporting documentation. Form WHT-TE-1 will require an applicant to provide the GTA with relevant information on: (i) governance and control, (ii) human resources, and (iii) technical infrastructure related to WHT, including as a Trusted Entity.</p> <p>The completed and signed form shall be submitted to the GTA by email to: TrustedEntity@gta.gov.qa.</p>			

Criteria	Description
Validity Period of the Trusted Entity status	If approved by the GTA, the Direct Application of Double Taxation Avoidance status will be valid for a period of three years from the date of the approval by the GTA.
Renewal of the Trusted Entity status	The Trusted Entity status may be renewed by an application submitted to the GTA at least 60 days prior to expiry date of the Direct Application of Double Taxation Avoidance status.
Withdrawal of the Trusted Entity status by the GTA	The Trusted Entity status can be withdrawn by the GTA where it is identified that the conditions necessary for the direct application of the WHT benefits under the Tax Treaties are not met or are abused by the Trusted Entity. A Trusted Entity status may not be reinstated until 1 year has passed from the date the withdrawal decision is issued.
Penalty for abusing the Direct Application of Double Taxation Avoidance Service	Independent of any decision by the GTA to withdraw the Trusted Entity status, the GTA may also impose a financial penalty on the Trusted Entity equal to the amount of unpaid tax, in addition to the underpaid tax, in accordance with Article 24, paragraph 7 of the Income Tax Law.

3. How the Direct Application of Double Taxation Avoidance Service Works

The Service involves a series of required steps. Below is a step-by-step summary of the relevant processes.

Process 1: Taxpayer submits application for the Trusted Entity status to the GTA



Taxpayer submits an Application Form for Obtaining the Status of Trusted Entity (WHT-TE-1) (Form WHT-TE-1 is submitted by email by the Trusted Entity to the GTA)

Objective of the Form: Form WHT-TE-1 requires a Taxpayer to demonstrate their governance and control environment with respect to WHT, including how it would apply to the Service, across three core areas, being (i) governance and control, (ii) human resources, and (iii) IT systems, inclusion provision of required or relevant supporting information. The information submitted through this form enables the GTA to assess the Taxpayer's readiness to become a Trusted Entity.

Step 1: Is the Taxpayer registered with the GTA on the Dhareeba Tax Portal? If yes, proceed to Step 2. If no, register with the GTA, via Dhareeba.

Step 2: Does the Taxpayer meet the below Criteria to apply to become a Trusted Entity? If yes, proceed to Step 3. If no, currently, the Taxpayer is not eligible to apply to become a Trusted Entity.

The application for obtaining the status of "Trusted Entity" shall be submitted on the form prepared by the Authority for this purpose. Approval of the application requires that the applicant meet either of the following two criteria:

- | | | |
|--|-----------|---|
| 1. The number of transactions subject to withholding tax at source which were declared to the Authority in the tax year preceding the year of application, shall not be fewer than 1,250 transactions; | OR | 2. The total value of amounts withheld at source in the tax year preceding the year of application shall not be less than QAR 10,000,000 (ten million Qatari riyals). |
|--|-----------|---|

The two criteria mentioned above shall not apply to entities and bodies that are granted by the Authority the status of Trusted Entity for the purposes of tax compliance.

Step 3:

- A Taxpayer eligible and interested to obtain the Trusted Entity status from the GTA should submit an application to the GTA on the dedicated form **(Form WHT-TE-1)** introduced by the GTA for such purpose.
- The Taxpayer should visit the GTA’s website under the **“Withholding Tax”** section and download form, Form WHT-TE-1, which is the Trusted Entity Application form.
- Form WHT-TE-1 **must be completed in Arabic** (optional for English version to also be included for reference). Any supporting documents shall be submitted in either Arabic or English.

Guidance in Filling Out Form WHT-TE-1

Form WHT-TE-1 consists of four distinct sections, each requiring specific information to be disclosed, as outlined below:

Part 1: Applicant Information – details the identification data of an applicant entity:

CATEGORY	GUIDANCE
1.1. Legal Name of Entity	
1.2. Tax Identification Number (TIN)	
1.3. Registered Address	
1.4. Legal Form	<i>e.g. Limited Liability company, Qatar Public Shareholding Company (Q.P.S.C.), etc.</i>
1.5. Principal Activity / Industry	
1.6. Contact Details	<i>This should be the nominated contact person from the Taxpayer in the Tax or Finance Department. e.g. Head of Tax, Tax Manager, Finance Manager etc.</i>
a. Name	
b. Title	
c. Email	
d. Phone	

Part 2: Requirements for Obtaining the Status of a Trusted Entity – includes responses to the questionnaire covering aspects such as administrative capacity, human resources and technology used to manage the Service.

2.1 Governance and Control

<p>Has the Applicant implemented a documented procedure that describes the manner in which the Taxpayer undertakes the WHT process, including a clear description of the WHT compliance control environment?</p>	<p>Yes / No answer</p>
<p>Please describe the Taxpayer’s internal processes for managing the withholding (“WHT”) compliance.</p>	<p>Free Text</p> <p><i>In this section, the Taxpayer should provide details such as:</i></p> <ul style="list-style-type: none"> • <i>The department responsible for WHT compliance.</i> • <i>The individuals accountable for identifying transactions subject to WHT, reviewing contracts, determining WHT treatment, and collecting required information from foreign parties.</i> • <i>The internal processes for calculating WHT, preparing returns, reporting, and remitting WHT to the GTA within the legal deadline.</i>
<p>Please describe the Taxpayer’s key controls in the WHT area or attach a document detailing the internal procedures for managing WHT compliance.</p>	<p>Free text</p> <p><i>In this section, the Taxpayer should outline processes such as:</i></p> <ul style="list-style-type: none"> • <i>Maintaining consistent WHT treatment for similar types of payments.</i> • <i>The approval process for WHT treatment prior to payments to Foreign Persons.</i> • <i>Procedures for coordination between legal, tax, and procurement teams to ensure WHT provisions are addressed before contract execution.</i> • <i>Monitoring processes to ensure accurate WHT reporting and timely payment to the GTA.</i> • <i>Steps to correct any identified understatements or overstatements of WHT liabilities, including amending returns as needed.</i> • <i>Measures to prevent recurrence of WHT compliance errors.</i>
<p>Please confirm if the Taxpayer has implemented preventive, detective or corrective measures to manage the WHT compliance?</p>	<p>Yes / No answer</p>

If that is the case, please provide additional explanations.	Free text (If yes, please describe)
Please describe the Taxpayer's processes for assessing the WHT treatment for complex or new transactions?	Free text <ul style="list-style-type: none"> <i>In this section, the Taxpayer should include:</i> <i>Resources or support used for determining WHT treatment for complex or new transactions.</i> <i>Confirmation of a two-step review process (e.g., preparer and reviewer) for such transactions.</i>
Please confirm whether the Taxpayer is using external tax advisors for WHT related matters?	Yes / No answer
If that is the case, please confirm: <ol style="list-style-type: none"> the name of the external tax advisor that is being used, and which specific WHT areas (e.g. WHT tax compliance, WHT tax advisory, etc.) does the external tax advisor providing support on. 	Free text <i>(If yes, please add details)</i>

2.2 Human Resources

<p>In the table below, please provide an overview of the people responsible for the procedures related to WHT within the Taxpayer including their role (e.g. preparer, reviewer, ultimate responsible, etc.)</p>					
First Name	Last Name	Title	Years of experience (number)	Professional Qualification	Role in WHT Process (e.g. Preparer, Reviewer, Technical Expert)
		Please include Job Title		Please include the name of the professional qualification or university degree and the jurisdiction issuing the qualification or university degree	Please select between: preparer, reviewer, technical expert

2.2.2	<p>Please confirm the level of experience of employees responsible for managing the WHT procedures in reading and interpreting provisions of Tax Treaties, including but not limited to assessing the existence of Permanent Establishments (“PE”) under international contracts.</p>	<p>Free text</p> <p><i>In this section, the Taxpayer should include:</i></p> <ul style="list-style-type: none"> • <i>Familiarity with the structure, content, and key tax principles of Qatar's Tax Treaties.</i> • <i>Understanding of Permanent Establishment (PE) concepts, when a PE may arise, and its tax implications.</i> • <i>Ability to accurately interpret and apply Tax Treaty articles to different fact patterns.</i> • <i>How the team supports WHT compliance when reviewing international contracts to assess PE implications and WHT treatment under Tax Treaties.</i>
2.2.3	<p>Please confirm whether the Taxpayer has a business continuity plan and resource back-ups, to ensure WHT compliance continuity during leave or staff turnover. If that is the case, please explain further.</p>	<p>Yes / No answer. (If yes, please describe).</p> <p>In this section, the Taxpayer should explain:</p> <ul style="list-style-type: none"> • <i>How WHT compliance deadlines are met when preparers or reviewers are away from the office, on vacation, or permanently leave the business.</i> • <i>The criteria for reallocating workload among remaining qualified employees in such cases.</i> • <i>The approach in addressing staff turnover amongst personnel responsible for the WHT process</i>

2.3 Technology

2.3.1	<p>Please confirm whether an Enterprise Resource Planning system or other information technology system is utilized to support the WHT compliance process (WHT IT System)?</p>	<p>Yes / No answer</p>
	<p>If the answer to Question 2.3.1 is ‘Yes’ then please answer the following questions:</p>	
a	<p>Is the WHT IT system integrated with the procurement IT system.</p>	<p>Yes / No answer</p>
b	<p>Is the WHT IT system integrated with the accounts payable IT system.</p>	<p>Yes / No answer</p>

2.3.2	If the answer to Question 2.3.1 is 'Yes' then please answer the following questions:		
a	What WHT IT System is used?	Free text <i>Add the name of the IT system used to support the determination of application of WHT and related compliance obligations.</i>	
b	Does the WHT IT System fully automate the WHT process?	Yes / No answer	
c	If applicable, in what instances does the Taxpayer's WHT IT System allow for manual modifications by the Taxpayer's WHT team?	Free text <i>Provide examples of situations where staff may manually adjust the determination of WHT position generated by the automated WHT IT System.</i>	

Part 3: The Trusted Entity Acknowledgments

When Trusted Entity status is granted to the Taxpayer, the Taxpayer commits, with regard to any transaction that would be admitted under the Service, to the following:

- The Taxpayer will be the effective beneficiary of the services to be provided by a resident of the other Contracting State;
- The Taxpayer has not entered into a financial arrangement, and will not enter into, a financial arrangement, as an intermediary entity for the transfer of funds from third parties to a resident of the other Contracting State.
- The Taxpayer will ensure that the Service will only apply with respect to a non-Qatari entity which has provided it with a fully completed and signed Application Form for Direct Application of the Benefits of The Double Taxation Avoidance Agreement.
- The Taxpayer will exercise due diligence when examining the applications for the direct application of the benefits of the Double Taxation Avoidance Agreements and may request from the person residing in the Other Contracting State any information or documents it deems appropriate for that purpose.

- The Taxpayer will be liable to pay the WHT amount and financial penalties due, in the event that the conditions to benefit of direct access to the benefits of a Tax Treaty are not met or the Tax Treaty is abused.

Part 4: Checklist Supporting Documents

- Please attach a formal application letter on Applicant letterhead requesting to obtain the Trusted Entity status, signed by an Authorised Signatory of the Applicant.

Part 5: Declaration and Signature – includes the information of the Trusted Entity’s authorised signatory signing the form.

I, the undersigned, declare the following:

- All information provided in this form to the best of my knowledge is true, accurate, and complete.
- I undertake to notify the General Tax Authority without delay of any change that could affect the validity of this declaration.
- Making a false statement may result in penalties under the Income Tax Law:

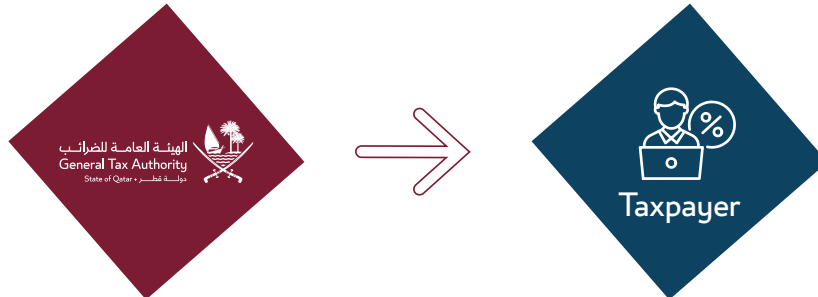
Where necessary the taxpayer can provide additional information within a separate document.

Name of Authorized Signatory	<i>Please include the name of the legal representative authorized to sign this document on behalf of the Taxpayer.</i>
Title / Position	<i>Include the person’s job title or position within the business.</i>
Date	<i>Date should be presented in the following format DD-MM-YY</i>
Signature	<i>Must be signed</i>
Company Stamp / Seal (if applicable)	<i>Must be stamped (if applicable)</i>

The completed and signed form shall be submitted to the GTA via the following email address TrustedEntity@gta.gov.qa.

For any questions regarding the application process or content of the **Form WHT-TE-1** please contact the GTA by email: TrustedEntity@gta.gov.qa.

Process 2: Approval Provided by the GTA



GTA issues Decision to Grant the Status of Trusted Entity (Form WHT-TE-2) (Form WHT-TE-2 is issued by email by the GTA to the Trusted Entity)

Objective of the Form: the decision issued by the GTA confirms that the Taxpayer has been granted the Trusted Entity status. The decision will allow a Direct Application of Double Taxation Avoidance to apply a reduced WHT rate or a WHT exemption in line with an effective Tax Treaty concluded between Qatar and the country of tax residence of the approved Foreign Person (discussed in Process 3 and 4).

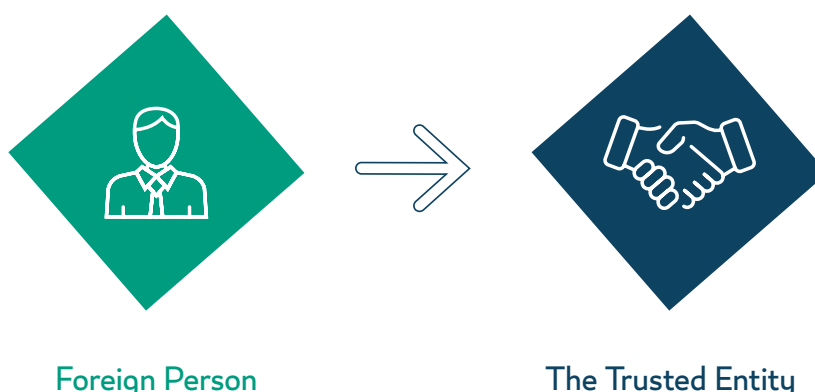
- The GTA will review the application submitted by the Taxpayer and respond within sixty (60) days of submission.
- The GTA may request additional information or clarifications deemed necessary for processing the application, and the Taxpayer must provide these **within thirty (30) days of being requested / notified**. This period is not counted within the timeframe for the GTA to respond to the application.

- Failure of the Taxpayer to provide the information or clarifications within the thirty (30) days period will result in the rejection of the application.
- Further, the lapse of sixty (60) days without a response to the application by the GTA is considered an implicit rejection of the application.
- Where the application to become a Trusted Entity is rejected by the GTA, the Taxpayer can appeal the decision within 30 days from the notification date of the rejection or from the expiration of the periods of sixty (60) days without a response.
- Where the application is approved by the GTA, a decision to grant the Trusted Entity status is issued by the GTA to the Trusted Entity on the dedicated form **(Form WHT-TE-2)**.
- Form WHT-TE-2 will confirm the following:

Approval Date of the Trusted Entity status	
Expiry Date of the Trusted Entity status	

- Once approved by the GTA, the Trusted Entity status will be valid **for a period of three (3) years** from the date approved by the GTA.
- The Trusted Entity status may be renewed by making an application to the GTA **at least sixty (60) days prior to expiry date** of the Trusted Entity status.

Process 3: Application for direct application of the benefits of the Tax Treaty by the Foreign Person to the Trusted Entity



Foreign Person submits the Application Form for Direct Application of the Benefits of the Tax Treaty to the Trusted Entity (Form WHT-TE-3) (Form WHT-TE-3 is submitted by email by the Foreign Person to the Trusted Entity)

Benefits for the Foreign Person: By submitting an application to the Trusted Entity on Form WHT-TE-3 the Foreign Person will facilitate the direct application of the Tax Treaty benefits on Covered Payments. Once approved the Trusted Entity can directly apply a reduced WHT rate or a WHT exemption on Covered Payments made to the Foreign Person in line with an effective Tax Treaty concluded between Qatar and the country of tax residence of the Foreign Person. This process will improve the cash flow for the Foreign Person, reduces the administrative burden by eliminating the need to apply for a WHT refund from the GTA, simplifies the compliance procedures for the Foreign Person and reduces contract negotiation on WHT between the Foreign Person and the Trusted Entity.

Objective of the Form: This form requires the Foreign Person to provide details and supporting documents (e.g. copy of the Tax Residency Certificate, evidence of substance in its country of tax residence, evidence of beneficial ownership of a Covered Payment, etc.) to support its application that it is meeting the criteria to benefit from a reduced WHT rate or a WHT exemption under an effective Tax Treaty concluded between Qatar and its jurisdiction of tax residence. The information included in this form along with the supporting documents provided will enable the Trusted Entity to determine whether a reduced WHT rate or a WHT exemption could be applied.

Step 1:

- Foreign Person (i.e. a legal entity or a natural person who is not tax resident in Qatar) interested to benefit from the direct application of the WHT benefits under a Tax Treaty, should understand if their counterparty in Qatar (i.e. the Qatar payor) is registered with the GTA as a Trusted Entity.
- If the answer is Yes, please proceed to **Step 2**.
- If the answer is No, the Foreign Person is not eligible to apply for WHT benefits under the Service.

Step 2:

- The Foreign Person submits an application to the Trusted Entity for direct application of tax benefits under a Tax Treaty on the dedicated form (Form WHT-TE-3) introduced by the GTA for such purpose.
- Form WHT-TE-3 must be completed in either Arabic or English. All supporting documents must be translated into the same language used in completing the Form.

Guidance in filling out Form WHT-TE-3

Form WHT-TE-3 consists of ten distinct sections, each requiring specific information to be disclosed, as outlined below:

Part 1: Foreign Applicant information – includes the identification data of the foreign applicant person;

CATEGORY	GUIDANCE
1.1. Legal Name of Entity or Natural Person	
1.2. Jurisdiction of Tax Residence	<i>State the jurisdiction where the Foreign Person is tax resident.</i>
1.3. Identification type (Passport, Tax Identification Number from jurisdiction of tax residence, or commercial registration from jurisdiction of tax residence).	<i>The primary response should be that the identification type is a Tax Identification Number. Selection of an alternative identification type should only arise where the Jurisdiction of Tax Residence does not issue a Tax Identification Number.</i>
1.4. Identification number	<i>Please indicate the number of the document (e.g. Tax Identification Number, or where a Tax Identification Number does not exist an alternative identification number such as a company registration number, passport, etc.).</i>
1.5. Registered Address	
1.6. Legal Form	<i>e.g. Limited Liability company.</i>
1.7. Principal Activity / Industry	<i>As per the Commercial Registration/ Articles of Association, etc.</i>
1.8. Contact Details	<i>Contact details can be provided for somebody that is operationally involved in WHT for the Foreign Person, such as a nominated contact person from the Foreign Person in the Tax or Finance Department. e.g. Head of Tax, Tax Manager, Finance Manager etc.</i>
a. Name	
b. Title	
c. Email	
d. Phone	

Part 2: Declaration of tax residence and details of the income subject to WHT and the Tax Treaty under which WHT benefits are being claimed as follows:

2.1	<p>The Applicant Foreign Person certifies that is a tax resident of (add name of the tax jurisdiction where the applicant is tax resident) within the meaning of this Tax Treaty for the tax year/period (add the tax year for which the application is filed and for which a copy of the Tax Residence Certificate is provided) and that a valid Tax Residency Certificate issued by the competent Tax Authority of that State is attached.</p> <p>Collectively Qatar and the jurisdiction stated in this part of this Form are referred to as the Contracting States.</p>				
2.2	<p>In the table below, please provide an overview of the nature of income which is subject to WHT in Qatar and state the Tax Treaty under which provisions and WHT tax benefits are being claimed.</p> <p>Please complete one separate line for each category of covered income derived: e.g. business profits, commission, interest, royalties, service fees, other income, etc. (please see below with title of example if the provisions of the Qatar – France Tax Treaty are being claimed)</p>				
	Item of Income	Article & Paragraph of the Tax Treaty	WHT Rate under the Tax Treaty	Contract Signing Date	Contract Reference Number
	Interest	Article 9, paragraph (1)	0%	Please include the contract signing date under which payments are made.	Please include the unique identification number that is used within your company to identify the contract under which payments are made.
	Royalties	Article 10, paragraph (1)	0%	Please include the contract signing date under which payments are made.	Please include the unique identification number that is used within your company to identify the contract under which payments are made.
Management services	Article 6, paragraph (1)	0%	Please include the contract signing date under which payments are made.	Please include the unique identification number that is used within your company to identify the contract under which payments are made.	

Part 3: the Foreign Person is required to confirm if it has a PE in Qatar. Specifically, the Foreign Person needs **to select only** one of the below confirmations:

- The Applicant Foreign Person confirms that it does not have a Permanent Establishment in Qatar; OR
- The Applicant Foreign Person confirms that it does have a Permanent Establishment in Qatar, but the income described in Part 2 of this application is not effectively connected to that Permanent Establishment.

Part 4: the Foreign Person is required to confirm that it is the beneficial owner of the income for which Tax Treaty benefits are being claimed since this is a key condition for the application of the Tax Treaty provisions. Specifically,

- The Applicant Foreign Person confirms that it is the beneficial owner of the income described in Part 2 above, such that it has the full right to directly benefit from the income and that it is not obliged to transfer it to any other person.

The Applicant Foreign Person declares that the income described in Part 2 above will be earned and attributable to (choose one or more that apply):

- Itself
- A Permanent Establishment located outside of the jurisdiction of tax residence of the Applicant Foreign Person.

Guidance: In order to prove that the beneficial owner test is met, the Foreign Person could provide a corporate structure chart, financial statements or any other relevant document for such purpose.

Part 5: the Foreign Person is required to detail the level of economic substance in its country of tax residence. Foreign Persons need to provide information on the country of tax residence of its directors (N/A for a foreign natural person), number of employees and offices held in its country of tax residence where the company’s business activity is carried out. Specifically, it would provide information on the following:

- i. Confirms the majority of its directors are tax resident in the tax jurisdiction in which the establishment is tax resident; (select only one option in the below)
 Yes N/A (for natural persons)
- ii. Confirms the number of employees or other personnel who are responsible for carrying on the Applicant Foreign Person’s essential activity; [.....]

Guidance: own full-time employees, part-time employees, or third party outsourced employees who are working on a full-time basis and under the direction and control of the Foreign Person can be considered for determining the number of employees responsible for carrying out the Foreign Person’s business activity.

- iii. Confirms it has premises owned or leased in its own name used for the Applicant Foreign Person’s activity in its country of tax residence.
 Premises owned; Premises leased under its own name; Other.

Guidance: More than one response possible. Premises owned or leased should not include virtual offices or shared spaces in the third-party domiciliation company/service provider.

If Other, please explain below:

For example, if the Foreign Person has both premises owned and premises leased from which it is carrying out its activity, this could go under “Other” category and explained in this text box by the Foreign Person.

Part 6: the Foreign Person is required to confirm that the transactions performed with the Trusted Entity are in line with the intention of the Tax Treaty for which WHT benefits are being claimed. Specifically,

- The Applicant Foreign Person confirms that it has not entered into agreements, operations or transactions where one of the principal purposes was to benefit directly or indirectly to the Tax Treaty referred in Part 2.

Part 7: the Foreign Person is required to confirm that the transactions performed with the Trusted Entity, are at arm's length, where the Direct Application of Double Taxation Avoidance is a related party. Specifically,

- The Applicant Foreign Person confirms that all related party transactions with the Trusted Entity that generate the income described in Part 2 have been conducted on an arm's-length basis consistent with the tax provisions of Article 53 of Cabinet Decision No. 39 of 2019 of the issuance of the Executive Regulations of the Income Tax Law No.24 of 2018.

Part 8: Checklist supporting documents – details the list of essential supporting documents for processing the application and which are required to be provided to the Trusted Entity together with the application prepared. Such documents could include among others:

- Tax Residency Certificate (with an issue date not more than 3 months prior to the date of this application);
- Certificate of Incorporation / Registration;
- Any other essential supporting evidence (e.g. to support the business substance).

Part 9: Declarations and signature – include information of the Foreign Person’s authorised individual signing the form such as:

I, the undersigned, declare the following:

- That all information provided in this Form and in the attached documents to the best of my knowledge is true, accurate, and complete.
- I have authority to sign this Form.
- I undertake to notify the Trusted Entity without delay of any change that could affect the validity of this declaration.
- I acknowledge that making a false statement may result in penalties under the laws of Qatar:

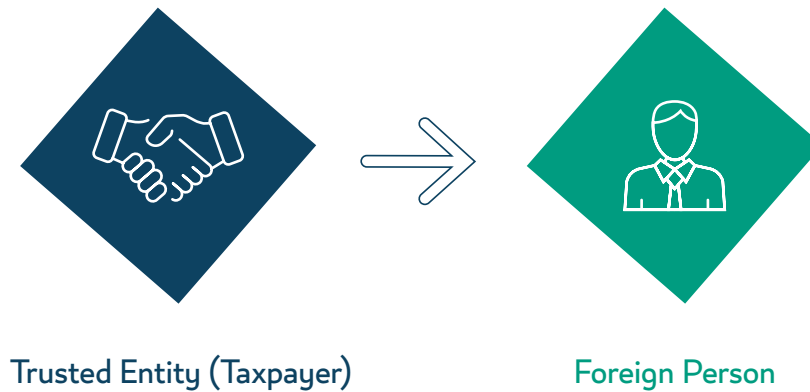
Name of Authorized Signatory	
Job Title / Position	
Date (DD-MM-YYYY)	
Signature	
Company Seal (if applicable)	

Part 10: Trusted Entity decision – includes the Trusted Entity’s key information (e.g. name and TIN number), the date the application was received, Trusted Entity’s reference number and of the outcome of the application (i.e. approved or rejected).

Trusted Entity Legal Name	
Trusted Entity Tax Identification Number	
Application received on	
Reviewed by/...../.....
Decision	<input type="checkbox"/> Approved <input type="checkbox"/> Rejected
Trusted Entity Reference No.	Calendar Year:.....Number:.....
Date/...../..... Date should be presented in the following format DD-MM-YY

Guidance: The decision on the application received needs to be communicated by the Trusted Entity to the Foreign Person. Where the application is approved the Trusted Entity will issue Form WHT-TE-4 to the Foreign Person. However, where an application is rejected, a reason for its rejection should be provided.

Process 4: Approval form for the direct application of the benefits of the Tax Treaty by the Trusted Entity to the Foreign Person



Approval form for the direct application of the benefits of the Tax Treaty from the Trusted Entity to the Foreign Person (Form WHT-TE-4) (Form WHT-TE-4 issued by the Trusted Entity to the Foreign Person is shared by email)

Objective of the form: Form WHT-TE-4 will serve as an official record of the approval granted by the Trusted Entity to the Foreign Person for the direct application of the WHT benefits in line with an in-force Tax Treaty. The form will specify which Covered Payments are covered by the application submitted by the Foreign Person and indicate the validity period for which payments with a reduced WHT rate or a WHT exemption could be applied at source by the Trusted Entity.

Until such time as the Trusted Entity issues Form WHT-TE-4 to the Foreign Person direct application of WHT benefits under a Tax Treaty is not permitted.

- Trusted Entities shall review Foreign Persons applications received for the purpose of direct application of Tax Treaty benefits at source on Form WHT-TE-3.
- The Trusted Entity shall decide on the application submitted by the Foreign Person **within sixty (60) days** from the date of submission of the application.
- The Trusted Entity shall exercise due diligence and care in studying the application submitted by the Foreign Person by allocating sufficient administrative, human, technical and financial resources to review the application.

- The Trusted Entity may request from the Foreign Person any further information or documents required for this purpose.
- The Foreign Person may not object to the decision of a Trusted Entity to reject its application.
- If the Trusted Entity approves the application from the Foreign Person, submitted on Form WHT-TE-3, it will issue an Approval for the application of direct application of the benefits of the Double Taxation Avoidance Agreement to the Foreign Person by using Form WHT-TE-4.
- Upon issuance of WHT-TE-4 to the Foreign Person, the Trusted Entity is then able to pay the Foreign Person by applying the applicable WHT exemption or reduced WHT rate as provided for in the respective Tax Treaty.

Guidance in filling out Form WHT-TE-4

Form WHT-TE-4 is composed of 6 parts as follows:

Part 1: refers to the key information pertaining to the Trusted Entity (e.g. legal name, TIN number, etc.) as follows:

PART 1: Trusted Entity	DETAILS
1.1 Legal Name of Entity	
1.2 Tax Identification Number	
1.3 Registered Address	

Part 2: refers to the key information pertaining to the Foreign Person (e.g. legal name, TIN number, jurisdiction of tax residence, etc.) as follows:

PART 2: APPLICANT FOREIGN PERSON	GUIDANCE
2.1 Legal Name of Entity or Natural Person	Add information from the application filed by the Foreign Person section Form WHT-TE-3 Part 1
2.2 Registered Address	Add information from the application filed by the Foreign Person section Form WHT-TE-3 Part 1
2.3 Jurisdiction of Tax Residence	Add information from the application filed by the Foreign Person section Form WHT-TE-3 Part 1
2.4 Identification type (Tax Identification Number from jurisdiction of tax residence, commercial registration from jurisdiction of tax residence, Passport).	Add information from the application filed by the Foreign Person section Form WHT-TE-3 Part 1
2.5 Identification number	Add information from the application filed by the Foreign Person section Form WHT-TE-3 Part 1

Part 3: in this section the Trusted Entity is required to state the Tax Treaty under which WHT tax benefits are being claimed [Qatar and [insert the name of the jurisdiction where the Foreign Person is considered as tax resident and for which a copy of the Tax Residence Certificate has been provided]].

Part 4: in this section the Trusted Entity is required to include the list of types of income for which the WHT benefits are being claimed under the Tax Treaty [the information below needs to align with the Foreign Person's information in its application Form WHT-TE-3 (Part 2)].

Item of income	Article & Paragraph of the Tax Treaty	WHT rate under the Tax Treaty	Dhareeba Individual Contract Reference Number	Dhareeba Contract Notification Reference Number

Part 5: in this section the Trusted Entity will state the date until which its Trusted Entity status is valid. It should also state that the approval form WHT-TE-4 is valid for the approved categories of payments listed in Part 4 to the specified Foreign Person stated in Part 1 until the earlier of the expiration date of the Trusted Entity status and 12 months from the date of issue of the Tax Residence Certificate of the Foreign Person.

Guidance:

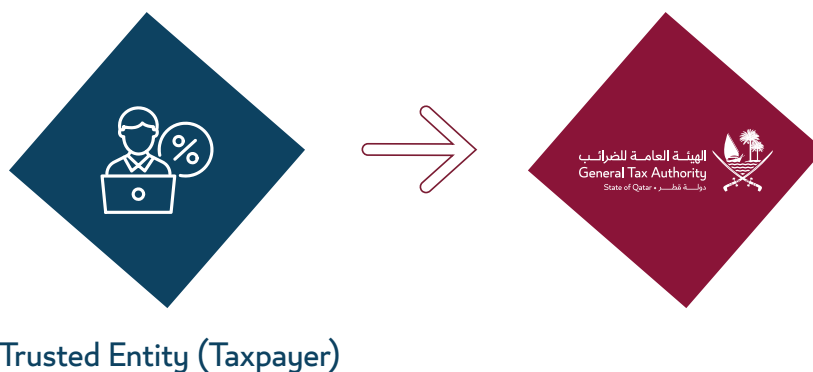
- Where the validity period of the Tax Residence Certificate has expired within the validity period of the Trusted Entity status – the new Tax Residence Certificate can be provided by the Foreign Person to the Trusted Entity without the need to resubmit a new application on Form WHT-TE-3.
- Where a new contract is executed between the Foreign Entity under which payment are likely to be made and the Trusted Entity or where the validity period of the Trusted Entity has expired – the Foreign Person is required to submit a new application on Form WHT-TE-3 to the Trusted Entity.

- Where a new application is submitted to the Trusted Entity, a new “Approval form for the Direct Application of the Benefits of the Double Taxation Avoidance Agreement” is issued by the Trusted Entity to the Foreign Person.

Part 6: in this section the Trusted Entity will include the details of the person at the Trusted Entity side that approved the Foreign Person application as follows:

6.1 Approved by	
6.2 Title / Position	
6.3 Date	
6.4 The Direct Application of Double Taxation Avoidance Reference No.	Calendar Year:.....Number:.....

Process 5: The Direct Application of Double Taxation Avoidance reports transactions subject to direct application of the Tax Treaty benefits to the GTA (submission of the WHT statement is made through the Dhareeba Tax Portal)



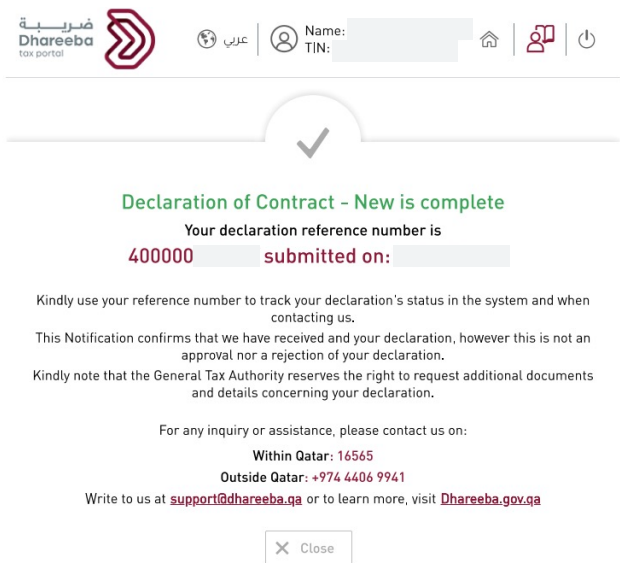
- Consistent with the existing process for reporting transactions subject to WHT to the GTA on the WHT statement, the Trusted Entity shall report to the GTA the amounts paid to Foreign Persons which are subject to the approval provided for



in **Process 4, before the sixteenth (16th) day** of the month following the month in which the payment was made, in addition to continuing to report WHT on payments which are: (i) are made to an approved Foreign Person but which are not disclosed/covered in Form WHT-TE-3/Form WHT-TE-4; (ii) are made to an approved Foreign Person, but where no reduction of the WHT rate specified in the Income Tax Law is provided by an applicable Tax Treaty; and (iii) payments to persons other than an approved Foreign Person.

- The Trusted Entity shall declare through the WHT statement the transactions which are subject to the direct application of Tax Treaty benefits at source including the nature of the payment, the value of the payment, the identity of the recipient and the Tax Treaty applied including the specific Article, as well as all other transactions which are not subject to direct application of Tax Treaty benefits.
- As part of the WHT statement submission, for each payment to a Foreign Person applying the WHT benefits under an effective Tax Treaty , the Trusted Entity shall also upload to the Dhareeba portal Form WHT-TE-4, which supports a reduced WHT rate or WHT exemption being applicable to Covered Payments made to that Foreign Entity, and which are detailed in Form WHT-TE-4.



Example:

- Please find below an example on the specific steps that the Trusted Entity will perform in order to file its WHT statement which includes also transactions for which WHT benefits are available under an effective Tax Treaty in which an approved Foreign Person is tax resident. Although the example below refers to the case of a Foreign Person that is a legal entity, similar process will be observed also for the case of Foreign Person that is a natural person.
- The Trusted Entity should perform the following steps in order to prepare its WHT statement:

Steps for Trusted Entity	Detailed Example
<p>Step 1 Trusted Entity discloses contract (signed on 1 January 2026) with UK Engineering Limited on Dhareeba (2 January 2026)</p>	<p>Step 1:</p> <p>The Trusted Entity signs an agreement for engineering services to be provided by UK Engineering Limited, a legal entity tax resident in the UK (Foreign Person) on 1 January 2026, and submitted a Contract Reporting Declaration to the GTA, via Dhareeba, on 2 January 2026.</p> <p>Contract Declaration Reference Number (issued by Dhareeba): 4000000XXXXX. Contract Reference (Trusted Entity contract reference): XXXX</p> 
<p>Step 2 UK Engineering Limited files form WHT-TE-3 to Trusted Entity before payment is made.</p>	<p>Step 2:</p> <p>UK Engineering Limited submits a request by email to the Trusted Entity on Form WHT-TE-3 before the payment is made.</p>
<p>Step 3 Trusted Entity reviews and approves application made by UK Engineering Limited on before payment is made.</p>	<p>Step 3:</p> <p>Trusted Entity reviews and approves the application made by UK Engineering Limited on 20 January 2026 (within 60 days from the receipt of the application).</p>
<p>Step 4 Trusted Entity issues form WHT-TE-4 on 20 January 2026</p>	<p>Step 4:</p> <p>Trusted Entity issues an approval on Form WHT-TE-4 for the direct application of the benefits of the Tax Treaty to UK Engineering Limited on 20 January 2026.</p>

Steps for Trusted Entity	Detailed Example
<p data-bbox="236 952 606 1064">Step 5 Trusted Entity submits the WHT Statement on Dhareeba</p>	<p data-bbox="750 425 837 459">Step 5:</p> <p data-bbox="750 481 1452 593">Trusted Entity pays UK Engineering Limited on 25 January 2026 for the engineering services performed by applying the WHT rate in line with the Tax Treaty provisions.</p> <p data-bbox="750 616 1452 750">Further, as part of its WHT Statement filing process in Dhareeba, Trusted Entity will include also the relevant details related to the engineering services paid to UK Engineering Limited.</p> <p data-bbox="750 772 1452 840">The following information has been populated on to the WHT Statement:</p> <ul data-bbox="750 907 1388 974" style="list-style-type: none"> Contract Declaration Reference Number (issued by Dhareeba upon declaring the contract): <p data-bbox="798 996 1093 1030">Contract Declaration Ref.*</p> <div data-bbox="798 1041 1157 1254"> <p data-bbox="805 1041 1157 1097">Select </p> <p data-bbox="813 1108 893 1131">400000</p> <p data-bbox="813 1164 893 1187">400000</p> <p data-bbox="813 1220 893 1243">400000</p> </div> <ul data-bbox="750 1400 1444 1467" style="list-style-type: none"> Contract Reference Number (reference number used by Qatar Trusted Entity for internal tracking purposes): <p data-bbox="790 1512 1093 1545">Contract Reference Number*</p> <div data-bbox="790 1556 1125 1747"> <p data-bbox="798 1556 1125 1601">Select </p> <p data-bbox="805 1612 941 1635">[Redacted]</p> <p data-bbox="805 1657 941 1680">[Redacted]</p> <p data-bbox="805 1702 941 1724">[Redacted]</p> </div>

Steps for Trusted Entity	Detailed Example
<p style="text-align: center;">Step 5 Trusted Entity submits the WHT Statement on Dhareeba</p>	<ul style="list-style-type: none"> Contract Subject Matter and Contract Nature (this information is automatically prepopulated when the Contract reference number is selected, being the same informed added by the Qatar Trusted Entity when the Contract was declared): <ul style="list-style-type: none"> Contract Subject Matter* <input type="text" value="██████████"/> Contract Nature* <input type="text" value="██████████"/> Type of Transaction: <ul style="list-style-type: none"> Type of Transaction* <input type="text" value="Cross-border"/> Type of Payment: <ul style="list-style-type: none"> Type of Payment* <input type="text" value="Technical Fees"/> Payee's ID Type and ID Number: <ul style="list-style-type: none"> Payee's ID Type* <input type="text" value="TIN outside the state"/> ID Number* <input type="text" value="████123456"/> Payment Document and Reference Number: <ul style="list-style-type: none"> Payment Document* <input type="text" value="Contracts"/> Reference Number* <input type="text" value="██████████"/> Trade Name: <ul style="list-style-type: none"> Trade Name* <input type="text" value="UK Engineering Limited"/>

Steps for Trusted Entity	Detailed Example
<p style="text-align: center;">Step 5 Trusted Entity submits the WHT Statement on Dhareeba</p>	<ul style="list-style-type: none"> • Payment Document Date (date of the invoice): Payment Document Date * <input type="text" value="DD/MM/YYYY"/>  • Payee Payment Date (date of payment): Payee Payment Date* <input type="text" value="DD/MM/YYYY"/>  • Jurisdiction of Residence: Jurisdiction of Residence * <input type="text" value="United Kingdom of Great B..."/>  • Amount Subject to WHT (amount entered manually by the Taxpayer; no rounding should be applied): Amount Subject to WHT* <input type="text" value="████████"/> • Rate (will be selected by the Taxpayer from a drop-down list, in line with the WHT rate as per the Tax Treaty): Rate * <input type="text" value="████"/>  • Amount Withheld (will be determined automatically by Dhareeba based on the WHT rate selected and the Amount Subject to WHT entered): Amount Withheld <input type="text" value=""/> • Mandatory to Attach Form WHT-TE-4 (Approval Form for the Direct Application of the benefits of the Double Taxation Avoidance Agreement).

4. Obligations Under the Direct Application of Double Taxation Avoidance Service

A | Obligations of the Trusted Entity

Category	Description
Receive applications from the Foreign Person	Exercise due diligence when reviewing the applications submitted by Foreign Persons on Form WHT-TE-3 ensuring the information and documentation required to approve the request has been provided.
Outcome of the Foreign Person's applications	Approve or reject applications received on Form WHT-TE-3 within sixty (60) days from the application date.
Issue an approval form	Issue an approval form to the Foreign Person on Form WHT-TE-4 .
Direct application of Tax Treaty benefits	<p>Once an application is approved by the Trusted Entity on Form WHT-TE-4, it can apply the reduced WHT rate or exemption as per the Tax Treaty, only for the categories of payment that the approved Foreign Person has documented in Form WHT-TE-3. This position will apply until the earlier of the expiration date of the Trusted Entity status and 12 months from the date of issue of the Tax Residence Certificate by the Foreign Person.</p>
Compliance with the provisions of the Tax Treaties	<p>The Trusted Entity shall ensure compliance with the provisions of the Tax Treaties and retain the supporting documents prescribed by the GTA for the direct application of the benefits of Tax Treaties.</p> <p>Documents may include among others the following:</p> <ul style="list-style-type: none"> • Tax Residence Certificate of the Foreign Person; • Certificate of Incorporation / Registration of the Foreign Person; • Copy of the executed contract under which payments are made; • Any other essential supporting evidence received from the Foreign Person as part of the application process (e.g. to support the business substance or the Beneficial Owner status, etc.); • Form WHT-TE-3; • Form WHT-TE-4. <p>All supporting documents for the Direct Application of Double Taxation Avoidance Service should be retained by the Trusted Entity in line with the provisions of Article 36 of the Executive Regulations for the application of the Income Tax Law.</p>

Category	Description
Report transactions benefiting of the direct application of the Tax Treaty benefits to the GTA	<p>Before the sixteenth (16th) day of the following month in which the payment was made, the Direct Application of Double Taxation Avoidance shall declare through the WHT statement the transactions which are subject to the direct application of Tax Treaty benefits at source including the nature of the payment, the value of the payment, the identity of the recipient and the Tax Treaty applied including the specific Article, as well as all other transactions which are not subject to direct application of Tax Treaty benefits.</p> <p>As part of the WHT statement submission, for each payment made to a Foreign Person applying direct Tax Treaty benefits at source, the Trusted Entity shall also upload to the Dhareeba portal Form WHT-TE-4, which supports a reduced WHT tax rate below 5% or a WHT exemption for a specific Covered Payment to the approved Foreign Person.</p>
Provide information to the GTA upon request	<p>The GTA can review the WHT statements submitted benefiting from the direct Tax Treaty application and request any additional information from the Trusted Entity which must be provided by the Trusted Entity within 30 days.</p>
Financial penalties	<p>Trusted Entities must pay the un-deducted amount and financial penalties due in accordance with the provisions of Paragraph 7 of Article 24 of the Income tax Law if the conditions for the direct application of the benefits of the Tax Treaty are not met or abused.</p>

B | Obligations of the Foreign Person

1. Before a Taxpayer is required to make payment of the amount subject to WHT to the Foreign Person, the Foreign Person has the option to submit an application to the Taxpayer (who is approved as a Trusted Entity) for the purpose of requesting the direct application of the benefits of the Tax Treaty (Form **WHT-TE-3**).
2. If the application submitted by the Foreign Person is approved by the Trusted Entity, the Trusted Entity will issue an approval form for the direct application of the benefits of the Tax Treaty to the Foreign Person using form **WHT-TE-4**, then the Foreign Person shall be entitled to the WHT benefits, such as reduction in the WHT rate or WHT exemption, in line with the Tax Treaty provisions for the approved payments from the Trusted Entity to the Foreign Person.
3. The Foreign Person shall provide the Trusted Entity with all required documentation and declarations as determined by the Authority or requested by the Trusted Entity as part of the application submitted by using form **WHT-TE-3**.
4. Where the application is rejected by the Direct Application of Double Taxation Avoidance, the Foreign Person may not object to the decision with the Direct Application of Double Taxation Avoidance. The decision issued by the Trusted Entity is considered as final.

5. Financial Penalties

A series of financial penalties may become applicable where the Trusted Entity fails to meet with its obligations under the Direct Application of Double Taxation Avoidance Service.

Penalty Type	Deadline	Amount	Legislative Reference
Failure by the Trusted Entity to withhold tax at the source	WHT should be withheld at source from payments made to non-residents at the payment date.	A penalty equal to the amount of unpaid tax, in addition to the payment of the tax due.	Article 24, paragraph 7 of the Income Tax Law No. 24 of 2018.
Failure by the Trusted Entity to remit withheld tax at source by the specified dates	WHT should be remitted to the GTA before the 16th day of the following month when payment is made (i.e. by the 15th day of the following month, the same deadline as the WHT statement).	(2%) of the withheld tax for each month of delay or part thereof, not exceeding the total amount of tax withheld.	Article 24, paragraph 2 of the Income Tax Law No. 24 of 2018.
Failure to report transactions with reduced WHT rates	The Trusted Entity shall notify the GTA through the WHT statement of amounts paid and accepted requests for direct Tax Treaty application under the Direct Application of Double Taxation Avoidance Service, before the 16th day of the month following the month in which the payment occurred. (i.e. by the 15th day of the following month, the same deadline as the WHT statement).	Any Trusted Entity who violates the notification provision for each transaction paid with reduced WHT rate or WHT exemption, shall be subject to a financial penalty of (QAR 20,000).	Article 24, paragraph 3 of the Income Tax Law No. 24 of 2018.

Penalty Type	Deadline	Amount	Legislative Reference
Penalty for abusing the Direct Application of Double Taxation Avoidance Service	Upon review by the GTA.	The GTA may revoke the Trusted Entity status and a financial penalty may be imposed equal to the amount of unpaid tax and related financial penalties in accordance with Article 24, paragraph 7 of the Income Tax Law. Article 33 of the Income Tax Law also becomes relevant, where the GTA has the power to revoke a tax advantage obtained by a taxpayer in arrangements or transactions where one of the main purposes of which is to avoid the payment of tax.	Article 24, paragraph 7 and Article 33 of the Income Tax Law No. 24 of 2018.

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