



General Tax Authority

# Request for Special Depreciation Rate

VERSION

Version – 1.1 31 August 2020

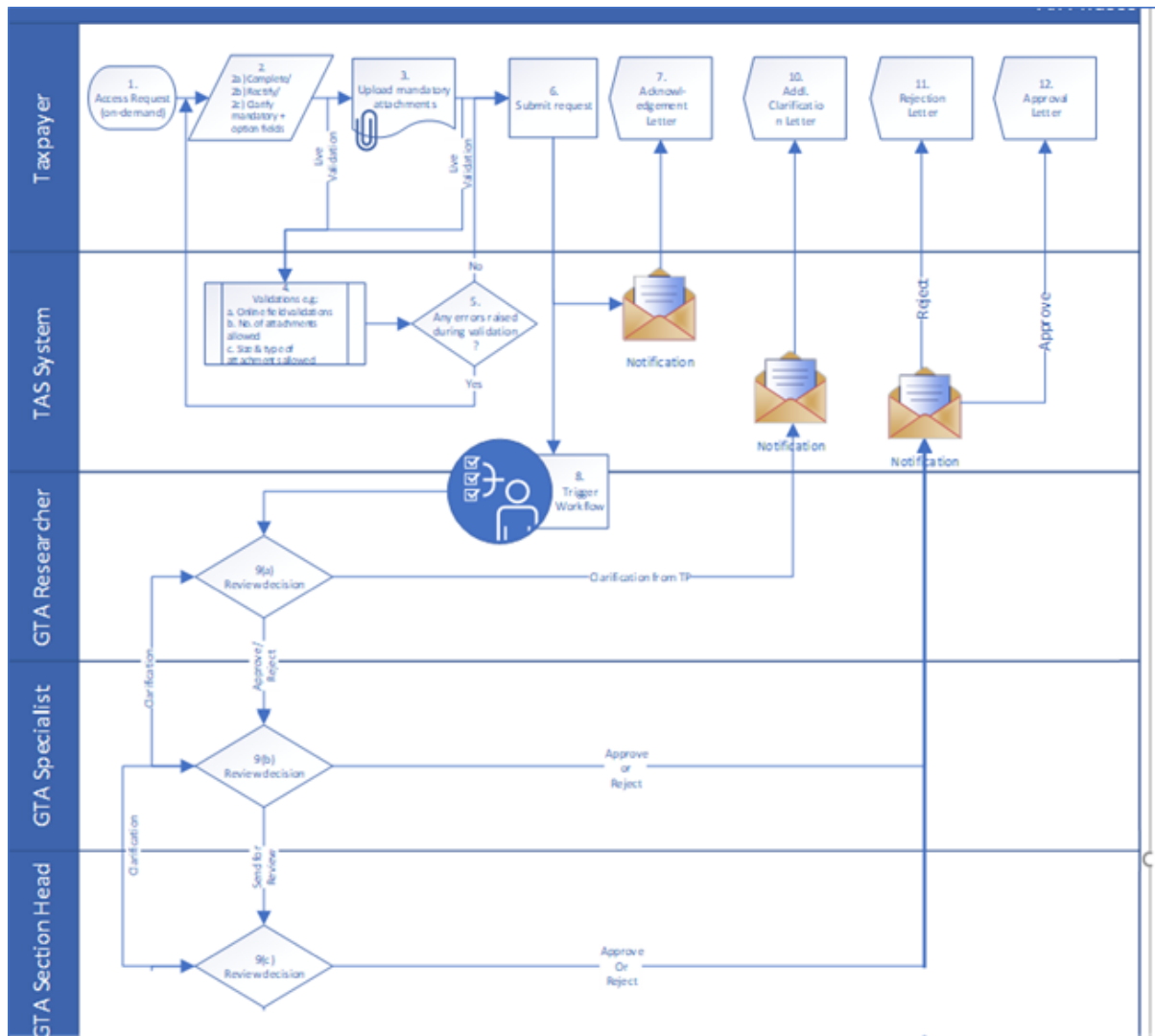


## Table of Contents

<b>1</b>	<b>Process Flow .....</b>	<b>3</b>
<b>2</b>	<b>Introduction .....</b>	<b>4</b>
<b>3</b>	<b>Classification of Taxpayers to request for Special Depreciation rate .....</b>	<b>5</b>
<b>3.1</b>	<b>Steps of Request for Special Depreciation rate .....</b>	<b>5</b>
<b>4</b>	<b>Annexure - Notifications received by Taxpayer .....</b>	<b>15</b>
<b>4.1</b>	<b>Steps how Taxpayer can open and view notifications on the portal .....</b>	<b>15</b>
<b>4.2</b>	<b>Notifications- SMS, Email and PDF on Mobile, Email ID and Dashboard .....</b>	<b>21</b>



## 1 Process Flow





## 2 Introduction

Taxpayers may be charging a higher depreciation rate in their books than the ones fixed by the Financial Authorities in Qatar for an Asset Category. The higher depreciation rate is called Special Depreciation. Upon a request by Taxpayer for allowance for Special Depreciation, GTA may allow a Taxpayer to charge depreciation rate based on the Taxpayers circumstances.

The purpose of this document is guiding a Taxpayer how to make such a request for the special depreciation rate on Dhareeba. Upon approval of this request, the special depreciation rate will be applied on their Income Tax Return form.

A Taxpayer who has a valid TIN fills for Income tax should be able to register for Requesting a Special Depreciation rate.

The Accelerated Depreciation Rate field in the Income Tax Return for the Asset Category will be updated with the Requested Depreciation Rate in the form upon approval.



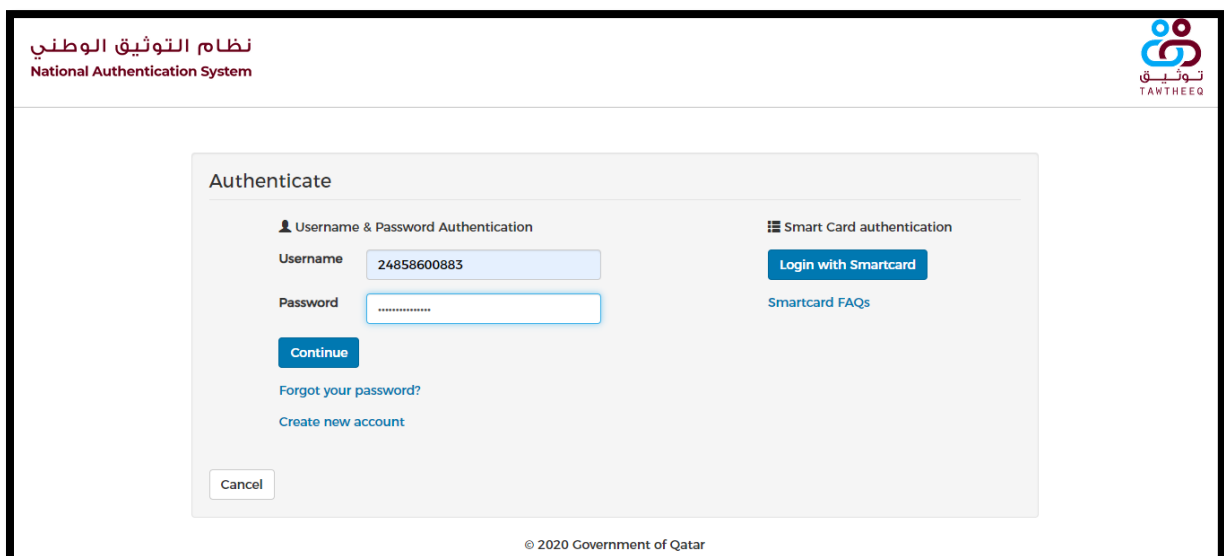
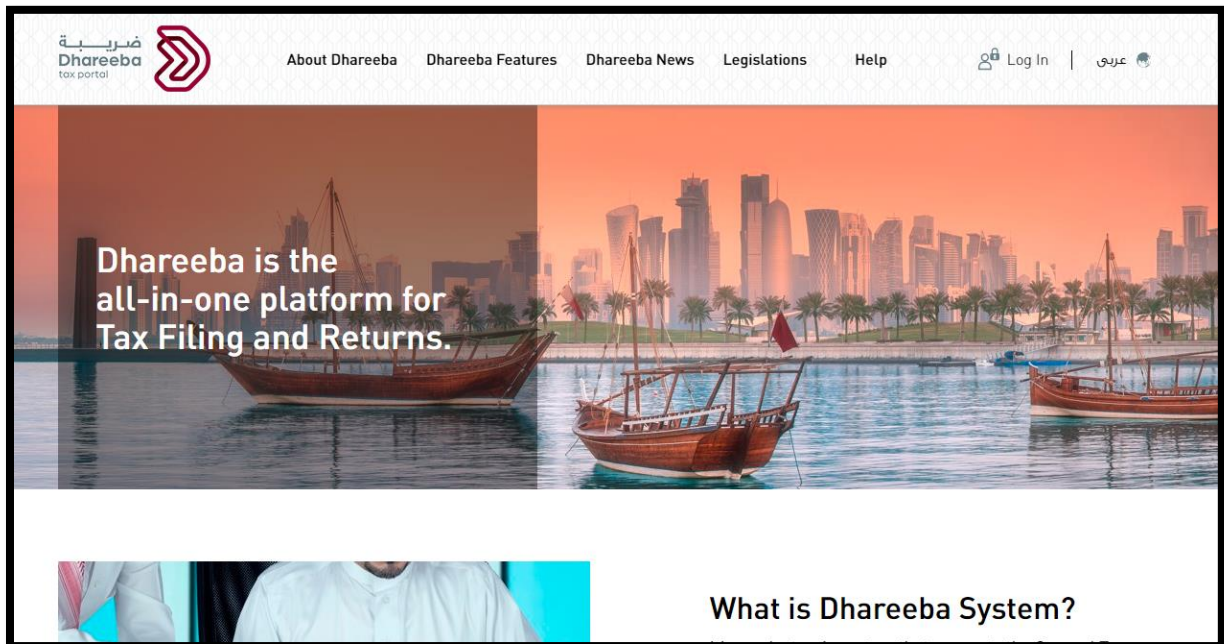
### 3 Classification of Taxpayers to request for Special Depreciation rate

#### 3.1 Steps of Request for Special Depreciation rate

##### Step 1: Log in

A taxpayer should sign-in through Dhareeba public link <https://dhareeba.gov.qa>

where a 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 "User Guide" are available under the "Help" tab.

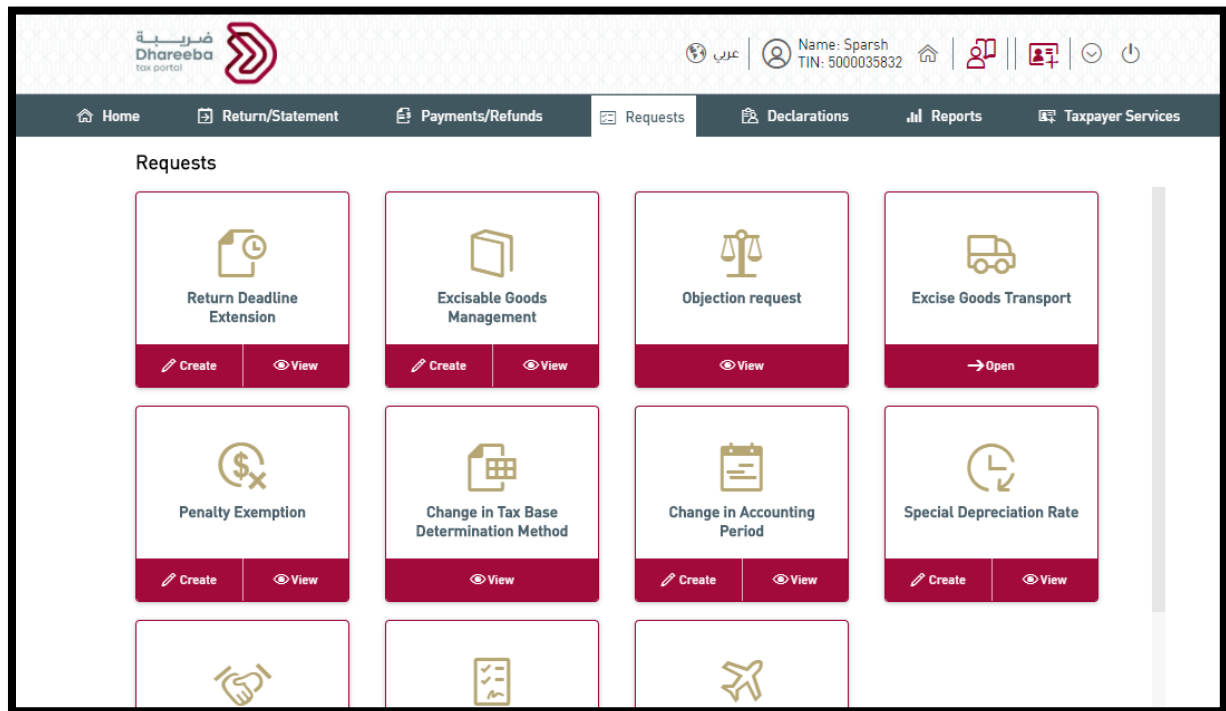




## Step 2: Dashboard

After successful log-in, on the Taxpayer dashboard, Taxpayer should click on “Requests” tab.

After that Taxpayer should click on ‘Create’ option on the “Special Depreciation Rate” tile.

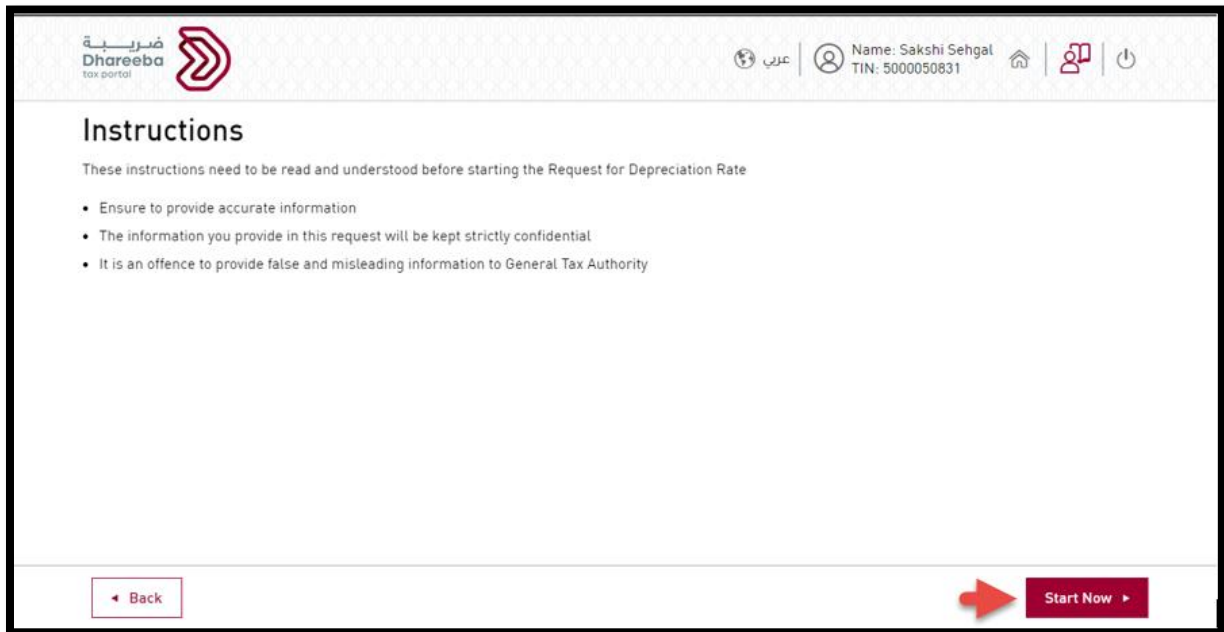




### Step 3: Instructions

A taxpayer should read the information about the Instructions Page.

Once taxpayer clicks on Start Now, this leads to the "Depreciation Details" section. Clicking on Back button on Instruction screen, taxpayer can go back to "Home" screen.



The screenshot shows the Dhareeba tax portal interface. At the top, there is a header with the Dhareeba logo on the left and user information on the right, including a language selector (Arabic), a profile icon, the name "Sakshi Sehgal", and the TIN "5000050831". Below the header, the main content area is titled "Instructions" and contains a sub-header stating: "These instructions need to be read and understood before starting the Request for Depreciation Rate". Below this, there is a list of three bullet points: "Ensure to provide accurate information", "The information you provide in this request will be kept strictly confidential", and "It is an offence to provide false and misleading information to General Tax Authority". At the bottom of the page, there are two buttons: a "Back" button on the left and a "Start Now" button on the right, which is highlighted with a red arrow.

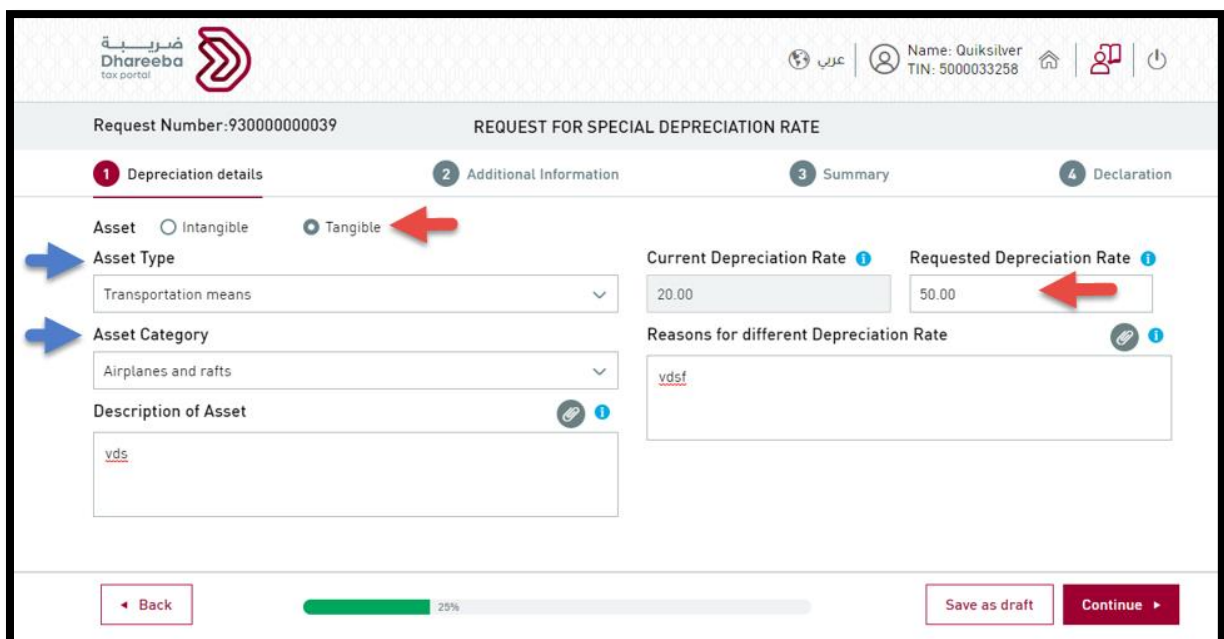


#### Step 4: Depreciation Details

Here on Depreciation Details Page, taxpayer will see two Radio buttons for Intangible and Tangible Asset.

When “Tangible” Asset is selected, Taxpayer must fill the fields for Asset Type and Asset Category based on the combination of Asset type and Asset category the Current Rate will appear to Taxpayer which will be autofill.

Taxpayer can specify the higher Rate in the “Requested Depreciation rate” field for which the request is raised.



Request Number: 930000000039

REQUEST FOR SPECIAL DEPRECIATION RATE

1 Depreciation details 2 Additional Information 3 Summary 4 Declaration

Asset ☐ Intangible ☒ Tangible

Asset Type  
Transportation means

Asset Category  
Airplanes and rafts

Description of Asset  
vds

Current Depreciation Rate 20.00 Requested Depreciation Rate 50.00

Reasons for different Depreciation Rate  
vdsf

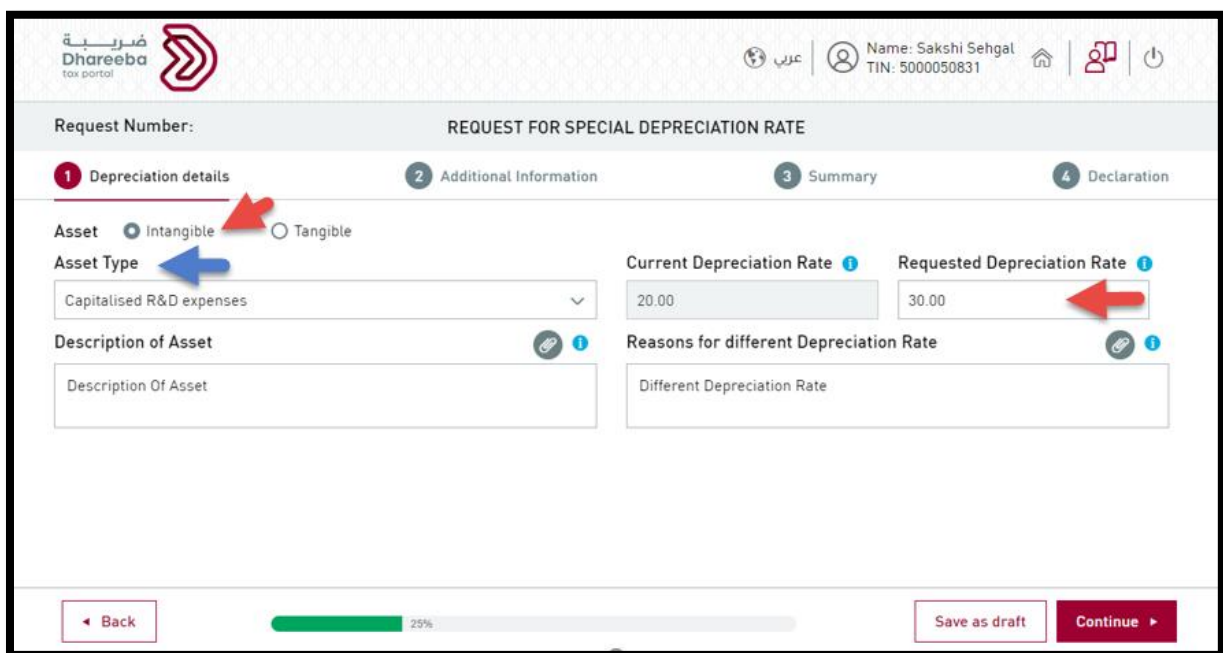
Back 25% Save as draft Continue



If the Taxpayer selects “Intangible” Asset, then the Asset category Field will be hidden, and taxpayer will only select Asset type from dropdown. Based on selected Asset type “Current Depreciation Rate” field will get autofill.

Taxpayer can specify the higher Rate in the “Requested Depreciation rate” field for which the request is raised.

In case the rate input in “Requested Depreciation Rate” field is 100, then an error message is displayed “**This rate is invalid**”.



Request Number: REQUEST FOR SPECIAL DEPRECIATION RATE

1 Depreciation details 2 Additional Information 3 Summary 4 Declaration

Asset ☒ Intangible ☐ Tangible

Asset Type Capitalised R&D expenses

Description of Asset Description Of Asset

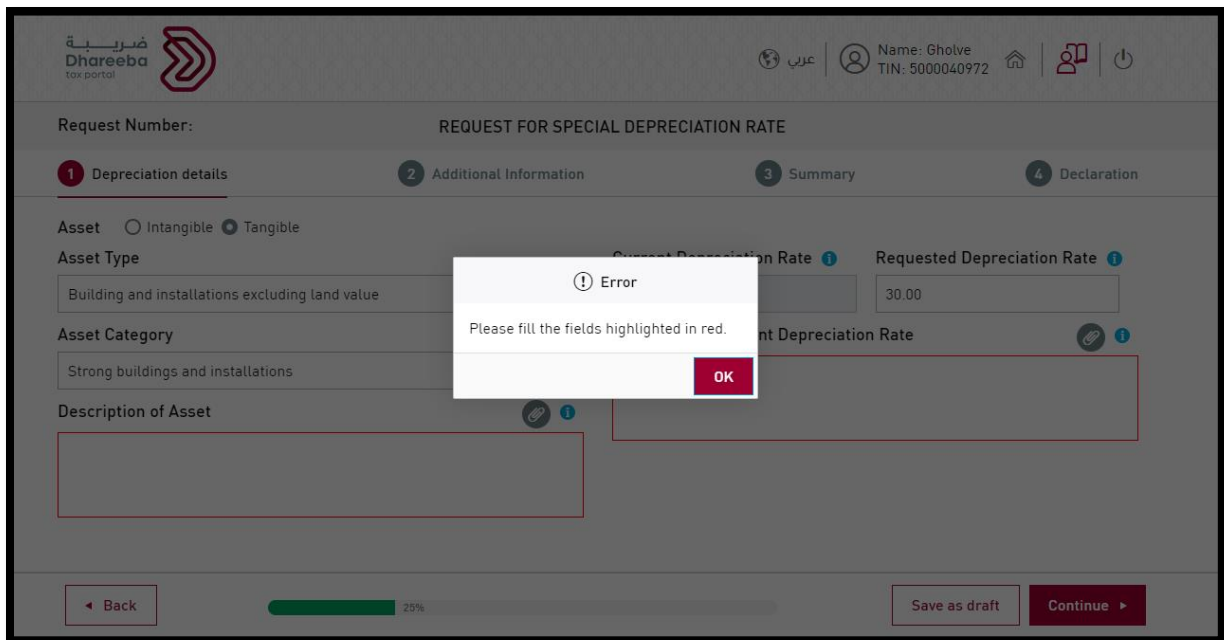
Current Depreciation Rate 20.00 Requested Depreciation Rate 30.00

Reasons for different Depreciation Rate Different Depreciation Rate

Back 25% Save as draft Continue



Taxpayer Must fill the “Description of Asset” and “Reasons for different Depreciation Rate” field to continue.



On clicking on "Save as Draft" the system saves the form data and displays an Application reference Number.

The Taxpayer can also upload an Attachment for the “Description of Asset” and “Reasons for Depreciation rate.”

#### Attachments Rules:

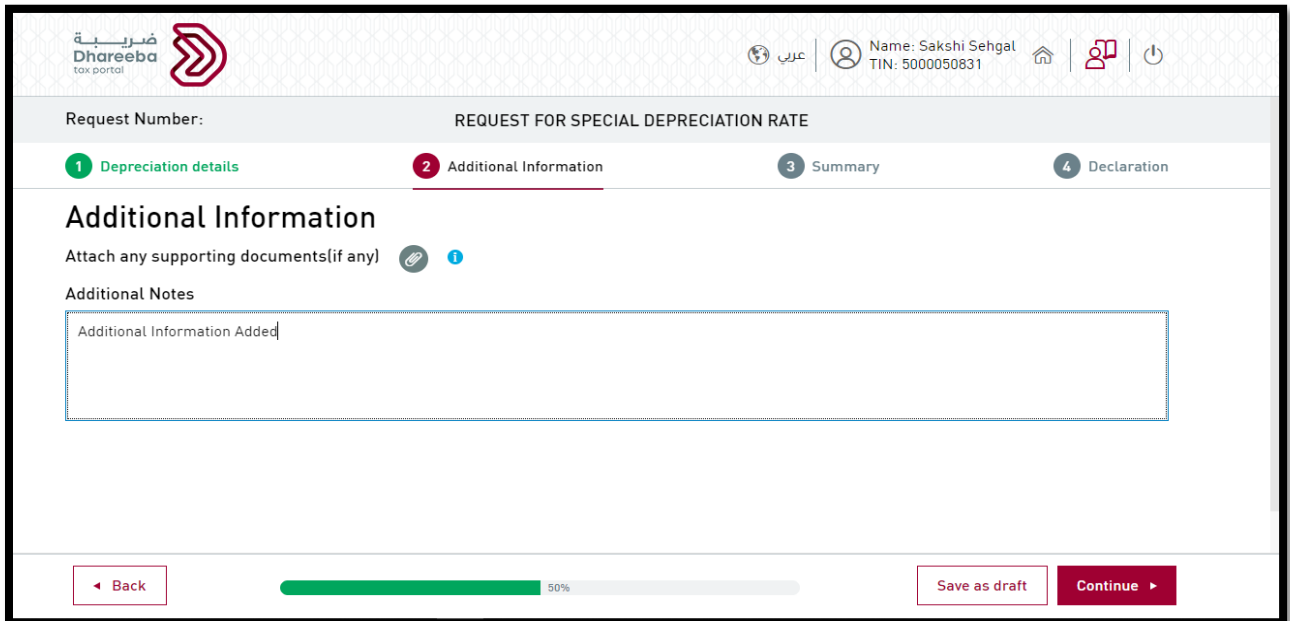
File Size should be less than and equal to 5Mb, multiple attachments are allowed (maximum 10), Attachment types permitted: DOC, PDF, JPEG, JPG, XLS, DOCX.

Taxpayer can click on continue without adding Attachments as well. As adding attachments are not mandate



## Step 5: Additional Information


In this step, the taxpayer can provide Additional Information. This section will enable taxpayer to add Additional Notes with Attachment (if any) as supporting documents.



The screenshot displays the 'Dhareeba tax portal' interface. At the top, the user is logged in as 'Sakshi Sehgal' with TIN: 5000050831. The main heading is 'REQUEST FOR SPECIAL DEPRECIATION RATE'. Below this, a progress bar shows four steps: 1. Depreciation details, 2. Additional Information (current step), 3. Summary, and 4. Declaration. The 'Additional Information' section includes a sub-heading 'Additional Notes' and a text area where 'Additional Information Added' has been entered. At the bottom, there is a 'Back' button, a progress indicator at 50%, a 'Save as draft' button, and a 'Continue' button.



Summary screen will show all the information filled on previous screens by taxpayer. Taxpayer can go through the Summary form and check if on any section he wishes to visit again.



**ضريبة**  
**Dhareeba**  
tax portal

عربي | 
 Name: Sakshi Sehgal  
TIN: 5000050831 | 
  | 
  |

---

Request Number:
REQUEST FOR SPECIAL DEPRECIATION RATE

**1** Depreciation details
**2** Additional Information
**3** Summary
**4** Declaration

## Summary

Asset	Asset Type	Description of Asset	Reasons for different Depreciation Rate	Current Depreciation Rate	Requested Depreciation Rate
Intangible	Capitalised R&D expenses	Description Of Asset	Different Depreciation Rate	20.00	30.00

◀ Back

Save as draft

Continue ▶




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

ضريبة

Dhareeba

tax portal



عربي

Name: Sakshi Sehgal

TIN: 5000050831

Request Number:

REQUEST FOR SPECIAL DEPRECIATION RATE

1 Depreciation details

2 Additional Information

3 Summary

4 Declaration

Declaration

First Name

Sparsh

Last Name

Tyagi

Designation

Taxpayer

Date

05/07/2020

Email Address

sparsh@gmail.com

Phone Number

+ 974 55646913

☒ I agree with the Terms and Conditions

☒ I declare that the information provided in this form is true and correct.

Back

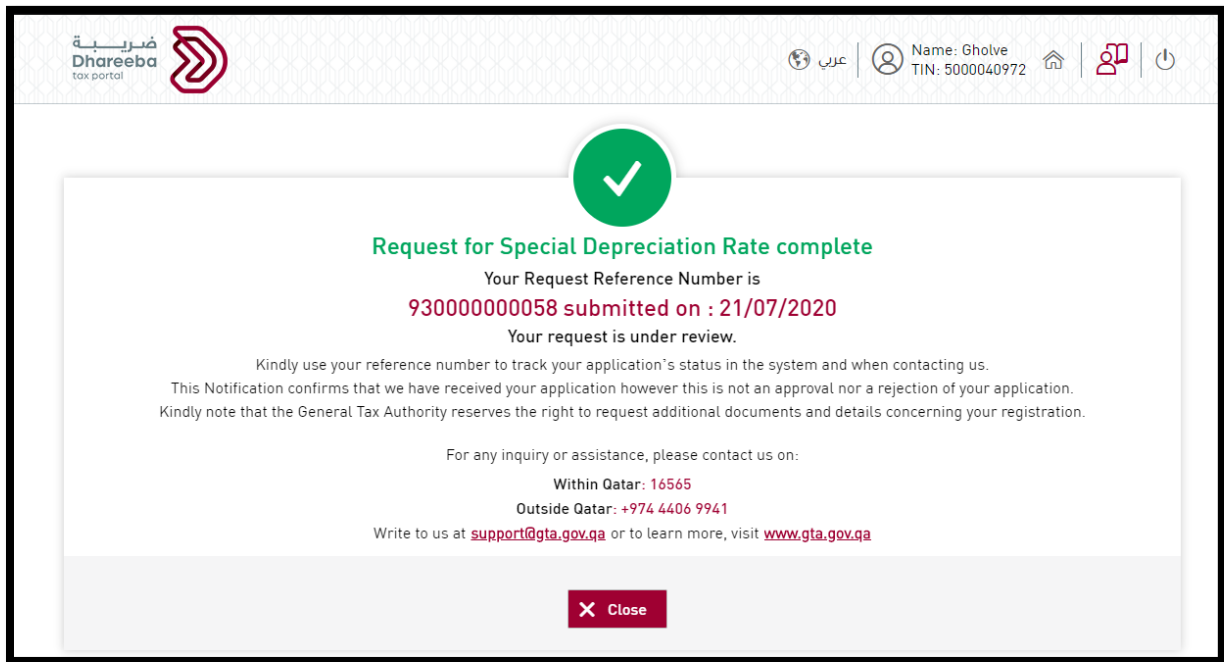
98%

Submit



## Step 5: Acknowledgement

Clicking on submit button on previous screen should navigate the user to the Acknowledgement Screen. Application reference number will be given to Taxpayer on Acknowledgement screen which he can use for further reference.



ضريبة  
Dhareeba  
tax portal

عربي

Name: Gholve  
TIN: 5000040972

Request for Special Depreciation Rate complete

Your Request Reference Number is  
**930000000058 submitted on : 21/07/2020**

Your request is under review.

Kindly use your reference number to track your application's status in the system and when contacting us.  
This Notification confirms that we have received your application however this is not an approval nor a rejection of your application.  
Kindly note that the General Tax Authority reserves the right to request additional documents and details concerning your registration.

For any inquiry or assistance, please contact us on:

Within Qatar: 16565  
Outside Qatar: +974 4406 9941

Write to us at [support@gta.gov.qa](mailto:support@gta.gov.qa) or to learn more, visit [www.gta.gov.qa](http://www.gta.gov.qa)

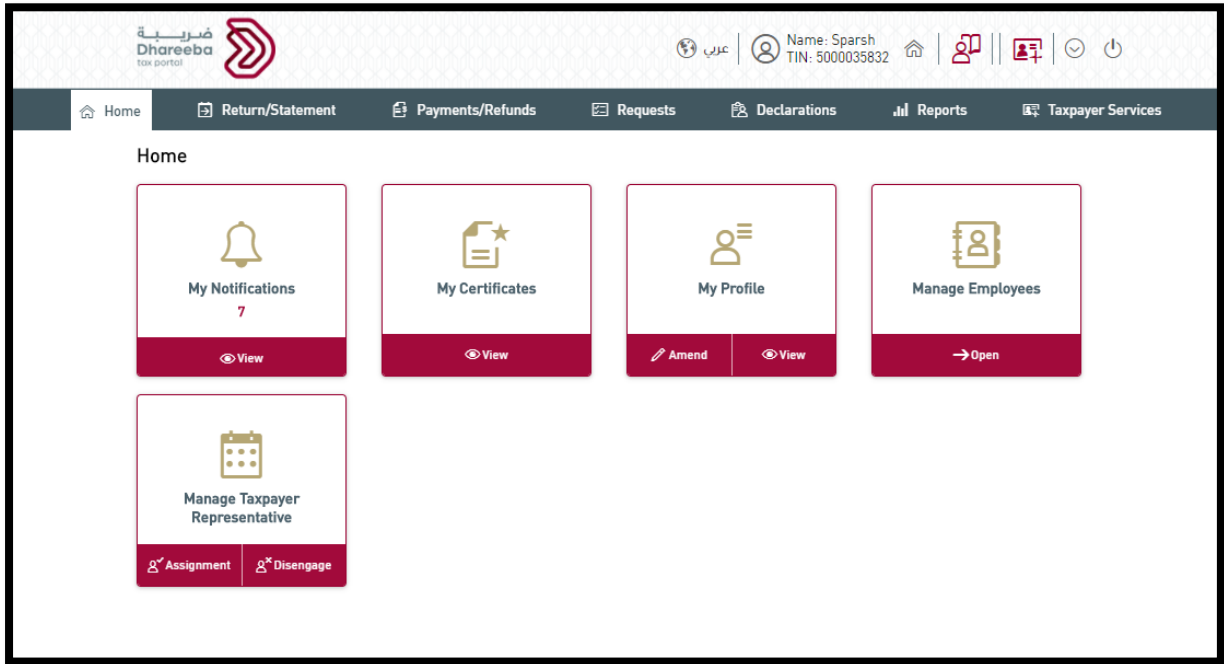
Close


















## 4 Annexure - Notifications received by Taxpayer


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

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



Taxpayer will see Submission of Application- Request for Special Depreciation Rate PDF that can be viewed and downloaded.

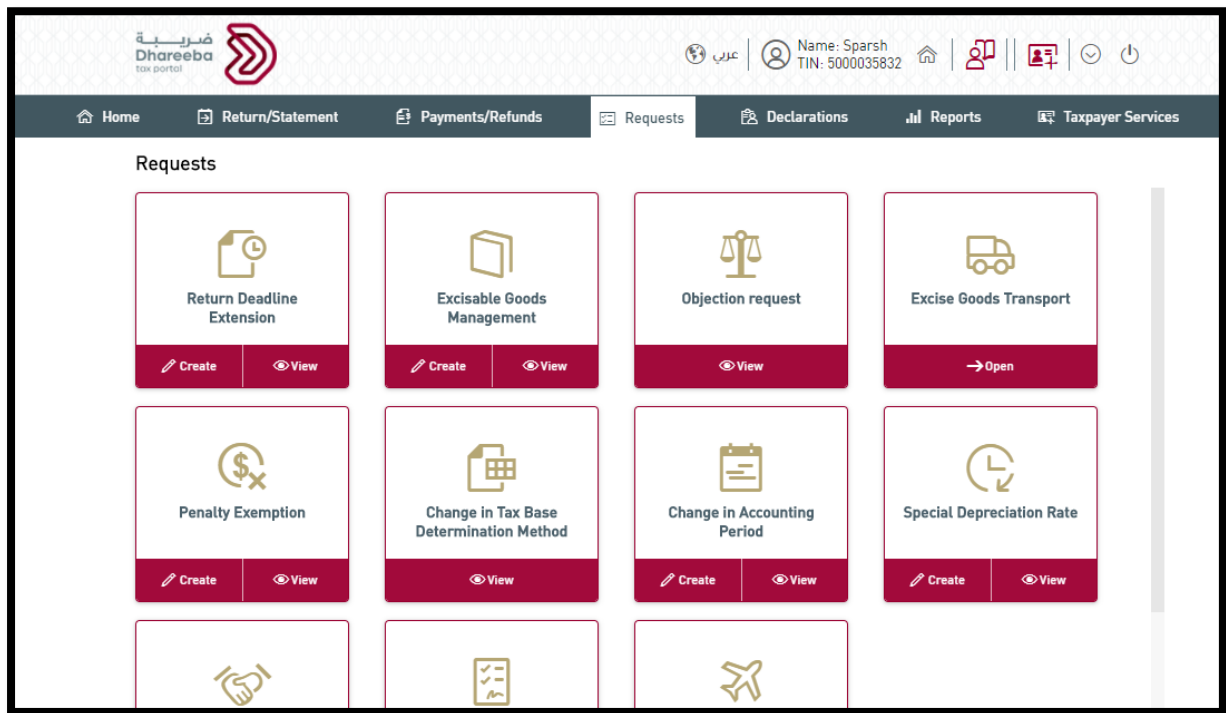
Reference#	Date of Request	Type of Request	Asset	Status	Actions
930000000005	02/07/2020	Request for Special Depreciation Rate	Tangible	Additional Information	  
930000000006	02/07/2020	Request for Special Depreciation Rate	Tangible	Approved	  
930000000010	02/07/2020	Request for Special Depreciation Rate	Tangible	Submitted	  
930000000030	07/07/2020	Request for Special Depreciation Rate	Tangible	Approved	  
930000000039	08/07/2020	Request for Special Depreciation Rate	Tangible	Additional Information	  




















## Steps how to Re-login by Taxpayer to submit Additional Information to GTA

**Step 1** - Taxpayer will have to re-login to the portal to submit the additional information requested by GTA.



**Step 2:** Taxpayer can view application under View link present on Request for Special Depreciation Tile with Status "Additional Information" against his Application Number.









Reference#	Date of Request	Type of Request	Asset	Status	Actions
930000000005	02/07/2020	Request for Special Depreciation Rate	Tangible	Additional Information	  
930000000006	02/07/2020	Request for Special Depreciation Rate	Tangible	Approved	  
930000000010	02/07/2020	Request for Special Depreciation Rate	Tangible	Submitted	  
930000000030	07/07/2020	Request for Special Depreciation Rate	Tangible	Approved	  
930000000039	08/07/2020	Request for Special Depreciation Rate	Tangible	Additional Information	  

[+ Add More](#)

Step 3: Taxpayer should access all pages of the Request for Special Depreciation Rate and provide the additional information

- Instructions Screen



 عربي
  Name: Sakshi Sehgal  
TIN: 5000050831
 



## Instructions

These instructions need to be read and understood before starting the Request for Depreciation Rate

- Ensure to provide accurate information
- The information you provide in this request will be kept strictly confidential
- It is an offence to provide false and misleading information to General Tax Authority

[◀ Back](#)
[Start Now ▶](#)

- Depreciation details:



**Dhareeba**   
tax portal

عربي | Name: Quiksilver  
TIN: 5000033258

Request Number: 930000000039 REQUEST FOR SPECIAL DEPRECIATION RATE

1 Depreciation details 2 Additional Information 3 Summary 4 Declaration

Asset ☐ Intangible ☒ Tangible

Asset Type  
Transportation means

Asset Category  
Airplanes and rafts

Description of Asset  
vds

Current Depreciation Rate 20.00 Requested Depreciation Rate 50.00

Reasons for different Depreciation Rate  
vdsf

Back 25% Save as draft Continue

- Additional Information:

Text box field is mandate to be filled while filling for Additional information.

**Dhareeba**   
tax portal

عربي | Name: Sakshi Sehgal  
TIN: 5000050831

Request Number: REQUEST FOR SPECIAL DEPRECIATION RATE

1 Depreciation details 2 Additional Information 3 Summary 4 Declaration

**Additional Information**


Attach any supporting documents(if any)

Additional Notes  
Additional Information Added

Back 50% Save as draft Continue



- Summary Screen:



عربي
Name: Sakshi Sehgal  
TIN: 5000050831

Request Number: REQUEST FOR SPECIAL DEPRECIATION RATE

1 Depreciation details
2 Additional Information
3 Summary
4 Declaration

### Summary


Asset	Asset Type	Description of Asset	Reasons for different Depreciation Rate	Current Depreciation Rate	Requested Depreciation Rate
Intangible	Capitalised R&D expenses	Description Of Asset	Different Depreciation Rate	20.00	30.00

Back

75%

Save as draft
Continue

- Declaration Screen:



عربي
Name: Sakshi Sehgal  
TIN: 5000050831

Request Number: REQUEST FOR SPECIAL DEPRECIATION RATE

1 Depreciation details
2 Additional Information
3 Summary
4 Declaration

### Declaration

First Name

Last Name

Designation

Date

Sparsh

Tyagi

Taxpayer

05/07/2020

Email Address

Phone Number

sparsh@gmail.com

+ 974 55646913

☒ I agree with the Terms and Conditions
☒ I declare that the information provided in this form is true and correct.

Back

98%

Submit



- Acknowledgement Screen:

ضريبة  
Dhareeba  
tax portal

عربي | Name: Gholve  
TIN: 5000040972 | | | |

Request for Special Depreciation Rate complete

Your Request Reference Number is  
**930000000058 submitted on : 21/07/2020**  
Your request is under review.

Kindly use your reference number to track your application's status in the system and when contacting us.  
This Notification confirms that we have received your application however this is not an approval nor a rejection of your application.  
Kindly note that the General Tax Authority reserves the right to request additional documents and details concerning your registration.

For any inquiry or assistance, please contact us on:  
Within Qatar: **16565**  
Outside Qatar: **+974 4406 9941**  
Write to us at [support@gta.gov.qa](mailto:support@gta.gov.qa) or to learn more, visit [www.gta.gov.qa](http://www.gta.gov.qa)

Close



#### **4.2 Notifications- SMS, Email and PDF on Mobile, Email ID and Dashboard**

The Taxpayer will receive the following notifications

SMS, Email and PDF on submission of Special Depreciation Rate request:

SMS, Email and PDF on request for additional information by GTA, on Special Depreciation Rate request:

SMS, Email and PDF on approval by GTA on Special Depreciation Rate request:

SMS, Email and PDF on rejection by GTA on Special Depreciation Rate request:

END OF DOCUMENT