



Income Tax FAQs

Dhareeba Tax Portal

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Income Tax Returns, Declarations and Requests available on Dhareeba



These questions and answers aim to provide an overview about Dhareeba Portal. However, the FAQ is neither considered a legal interpretation of the law nor an alternative to it.

1 Income Tax Returns, Declarations and Requests available on Dhareeba

The General Tax Authority has provided various Income Tax returns, Declarations and Requests, through Dhareeba portal, as follows:

A. What are the various Income Tax Returns available to file on Dhareeba?

1. Income Tax Returns - Single Tax Rate, it includes the following types:

- Accrual Basis Tax Return (including Statement of Transfer Pricing)
- Cash Basis Tax Return.
- 30-70 Tax Return.
- Simplified Tax Return. (Qatari, GCC)

2. Income Tax Return - Multi- Tax Rate (including Statement of Transfer Pricing)

3. Capital Gains Tax Return

4. Withholding Tax Statement



B. What are the various Declarations available to file on Dhareeba?

1. Contracts Declaration

C. What are the various Requests available to file on Dhareeba?

1. Change in Accounting Period
2. Special Depreciation Rate
3. Tax Residency Certificate

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Filing Obligation of Income Tax Return on Dhareeba Portal



2 Filing Obligation of Income Tax Return on Dhareeba Portal

Income Tax Returns - Single Tax Rate

1. Accrual Basis Tax Return

Which taxpayer is required to submit an Accrual Basis Tax Return?

Taxpayer who carries on **activities in the state subject to single rate** shall determine his taxable income and submit his IT Return (single rate) based on accrual accounting method used in commercial accounting, in accordance with the laws of the State and international accounting standards.

2. Cash Basis Tax Return

Which taxpayer is eligible for submission of a Cash Basis Tax Return?

The taxpayer whose total income does not exceed (1,000,000) one million Qatari Riyals during the previous accounting period is eligible for the submission of Income tax Return on the cash – based accounting method, in which case the income is considered upon receipt or when it is ready to be received and the expenses are considered upon payment thereof.



3. (30%-70%) Tax Return

Which taxpayer is eligible for submission of (30%-70%) Income Tax Return?

Persons carrying on Liberal Profession may opt for the deduction of (30%) of the gross income in lieu of all deductible expenses and costs and pay the tax on the basis of (70%) of the gross income.

The taxpayer submitting the Income Tax Return on the basis of (30%-70%) has no right to carry forward losses from previous years.

4. Simplified Income Tax Return

Who is charged with submitting a simplified tax return?

The (Qatari/GCC) resident may voluntarily submit a simplified tax return if it meets the following conditions:

- (a) If the capital is less than (1,000,000) one million riyals.
- (b) If total income is less than (5,000,000) five million riyals.
- (c) The main center in Qatar.

Except for each cost that generates an annual gross income from long-term contracts and is obliged to file a tax return in accordance with Accrual Basis.

5. Multi-Rate Tax Return

Which taxpayer is required to submit Multi-Rate Tax Return?

Taxpayer who carries **on activities in the state subject to more than one tax rate** shall determine his taxable income and submit a Multi rates IT return based on accrual accounting method used in commercial accounting, in accordance with the laws of the State and international accounting standards.



6. Capital Gain Tax Return

Which taxpayer is required to submit Capital Gain Tax Return?

Any taxpayer who disposes of Real Estate property in the State, or disposes of shares and shares of partners, and any tangible or intangible assets for an activity that is practiced in the State, that are not part of the Balance sheet, shall submit a Capital Gains Return, within (30) thirty days from the date of the contract or disposal of assets, whichever is earlier.

The submission of the Capital Gains Returns of the Assets included in the Balance Sheet that should be declared in the Income Tax Return is optional (without payment of the IT) as the result of sale or disposal shall be declared in the Income Tax Return.

7. Withholding Tax Statement

Which taxpayer is required to submit Withholding Tax Statement?

The amounts paid by Taxpayers, Ministries, Government Bodies, Public Authorities and Institutions and Permanent establishment to non-residents for activities not related to a permanent establishment in the state shall be subject to the WHT at a rate of (5%) five percent of the total amount thereof, and to the submission of WHT statement before the 16 days of the month following the payment of:

- Royalties,
- Interest,
- Commissions, and
- Services performed wholly or partially in the State.

With the exception of the sums owed by Ministries, other Government Bodies, Public Authorities and Institutions, these



amounts are deemed to be actually paid after the expiry of (12) twelve months, from the date on which such payments are due.



3

Declarations on Dhareeba Portal



3 Declarations on Dhareeba Portal

1. Contracts Declaration

Which taxpayer is required to submit Contracts Declaration?

Governmental Bodies, Public Authorities and Institutions, Companies, Private Associations and Foundations, Private non-profit Associations and Foundations, Private Foundations for the Public Benefit and individual enterprises shall notify the Authority of the following contracts:

- A. Contracts concluded with non-residents having no Permanent Establishment in the State regardless of their value.
- B. Contracts concluded with residents or with non-residents who have a permanent establishment in the state, if the contract value amounts to at least (200,000) two hundred thousand Qatari riyals for service contracts, and (500,000) five hundred thousand Qatari riyals for construction contracts and supply and services contracts.

4

Requests available on Dhareeba Portal



4 Requests available on Dhareeba Portal

1. Change in Accounting Period

Who can submit a Request for Change in Accounting Period?

Taxpayers who are registered with GTA for Income Tax have the option to Request for a change in their accounting period in the following cases:

- The Taxpayer is a member of Group of Companies, or branch of foreign Company which applies an accounting period different than the Tax year.
- The nature of the taxpayer activity requires using an accounting period different than the Tax year.

2. Special Depreciation Rate

Who can submit a Request for Special Depreciation Rate?

According to article (17) of the Income Tax Law No. (24) of 2018, taxpayer may apply for special depreciation rate for an asset for tax purposes based on the reasons provided by the Taxpayer taking into consideration the nature and the characteristics of the Asset

Upon approval of this request, the special depreciation rate is updated in the Income Tax Return.



3. Tax Residency Certificate

Who can submit a Request for Tax Residency Certificate?

- All registered Taxpayers can apply for Tax Residency Certificate via the portal.
- All non-registered Natural Persons can make a request for a Tax Residency Certificate if they are resident in Qatar for Tax purposes.



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FAQs



5 FAQs

A. FAQs for Tax Returns

Who can file a Tax Return on Dhareeba Portal?

You have to log in Dhareeba portal <https://dhareeba.gov.qa/> and then follow procedures mention in user manual on landing page. The person filing the Tax Return should be an authorized signatory link to the business registration number, or a person authorized by the Taxpayer to file a Tax Return on behalf of the Taxpayer

Where can I access Dhareeba legal documents?

In Home page under Legislations menu option.

What are the minimum system requirements to access Dhareeba?

1. Dhareeba is best viewed using Chrome browser (version 8 and above).
2. Adobe Acrobat Software is required to be installed in your device to be able to view and download the notifications.

What will be the credentials to Logging to our portal?

You will need to have a NAS (National Authentication System) account to be able to access the Dhareeba portal.



What type of files and size can I upload using the attachment button?

You can upload files of the types "DOC, DOCX, XLS, XLSX, PDF, JPG" and the file size are limited to 5 Mb each.

How can I move to the next or previous step?

You may use the (back) and (next) buttons on the footer or click on the step number shown in the roadmap.

Why can't I proceed to the next step of the Tax Return process?

The Tax Return process has many steps, you cannot proceed to the next step without entering all the mandatory information of the current step. If there is any error, the same needs to be corrected before you will be able to move to the next step.

I have completed the sign-up but not able to complete my Tax Return immediately, so can I submit it later?

Yes, if you are not able to submit your New/update/Change Tax Return form then you can save it as a draft and can proceed with it later. Please note that if the application form is not submitted within 14 days of the last saved date, it will be automatically cancelled, and you would need to start again from the beginning



What is the outcome of the Tax Return process?

Once you prepare the Tax Return, you will be displayed your Tax Dues (which consists of Tax Liability as well as Penalties (if any)). Upon payment of your Tax Dues, you can submit your Tax Return.

Upon successful submission of your Tax Return, you will receive an acknowledgement of submission.

How do contact support team for help?

Should you have any questions or queries, you can refer to our frequently asked questions available on our website

(www.gta.gov.qa) or contact us directly at Government Call Centre: 16565 or from outside the State of Qatar on +974 44069941 or email us at support@dhareeba.qa

You should have the relevant **reference numbers** that are issued during the application processing on Dhareeba portal, readily available to speed up your queries.

B. FAQ for Tax Returns Amendment

How can I change my inputs I entered in Tax Return?

Tax Returns which are processed, can be changed from Tax Return Amendment after logging into the Taxpayer Dashboard.

C. Can Payment be made on Dhareeba Portal?

Yes. Payments can be made on Dhareeba Portal via Debit Card/Credit Card, Direct Payment or Bank Transfer.

You can view your payments due, due dates, Original and Outstanding Liability as well as Payment Status.



D. What Notifications will Taxpayer Receive upon Submission of Application

Taxpayer will receive an SMS on the registered mobile Number, an Email on the registered Email ID as well as a PDF that can be downloaded from the Taxpayer Portal on Dhareeba.

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