



Corporate Income Tax - Change In Accounting Method

Dhareeba Portal



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Purpose of this document



1. Purpose of this document

Taxpayers who are registered with GTA for Income Tax are liable to file an Income Tax Return. There are four different methods of Tax determination. They are given below:

- Accrual Method
- Cash Basis Method
- 70% Gross Revenue Method
- Simplified Return Method

This document covers the steps to be followed by the Taxpayer for Changing the Accounting Method for Corporate Income Tax.

In the document, the Accounting Method has been changed from 'Accrual Basis' to 'Simplified Return Method'.

2

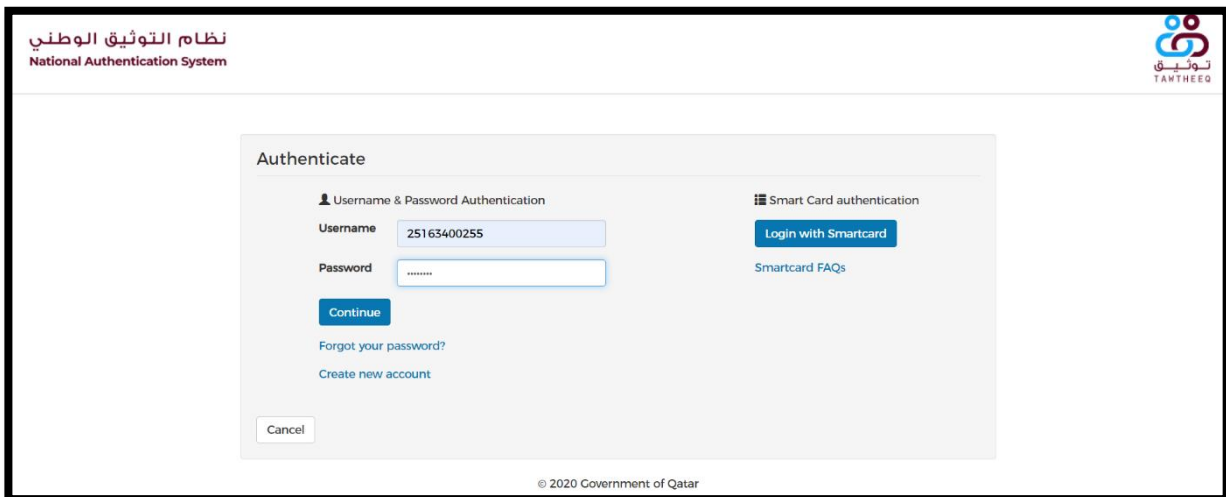
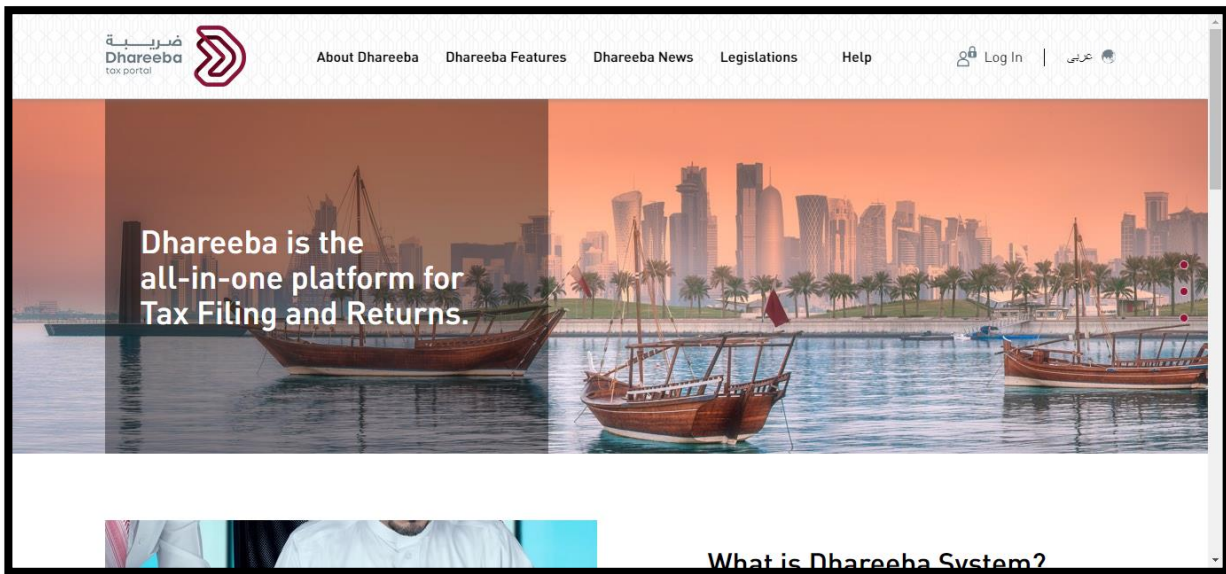
Process to be followed by Taxpayer to Change the Accounting Method for Corporate Income Tax Return



2. Steps to be followed by Taxpayer

Step 1: Log in

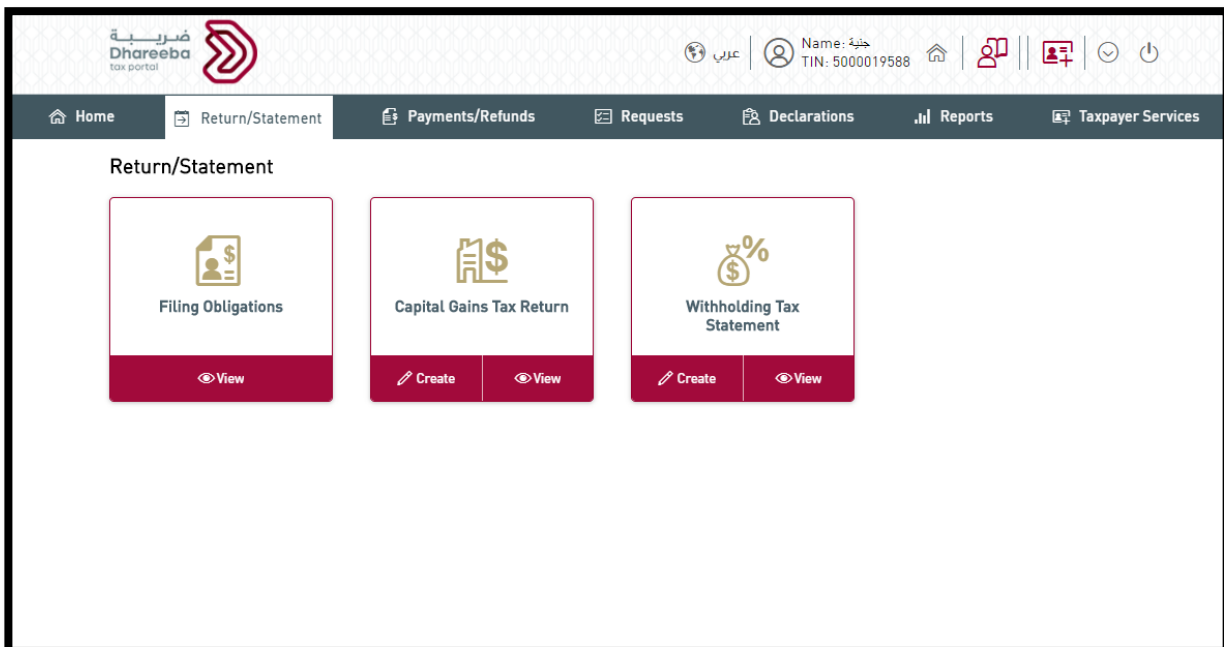
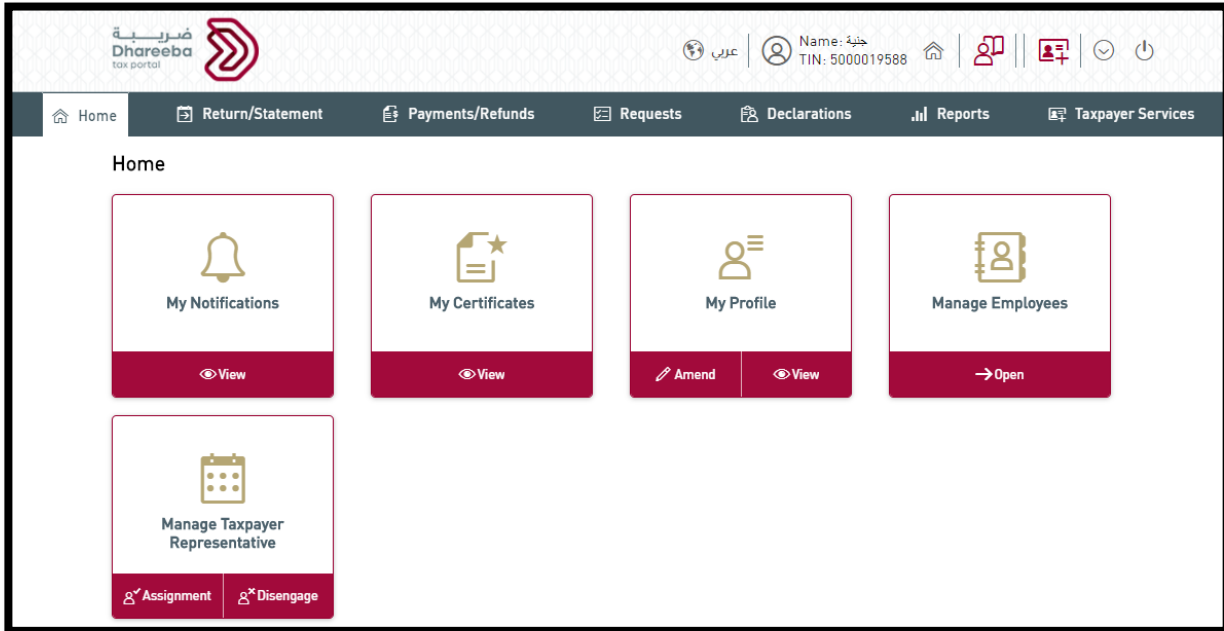
Taxpayer should login on the Dhareeba and is there after directed to the NAS portal where the Taxpayer should login through QID or Email address and its associated password, as shown in the screen below:








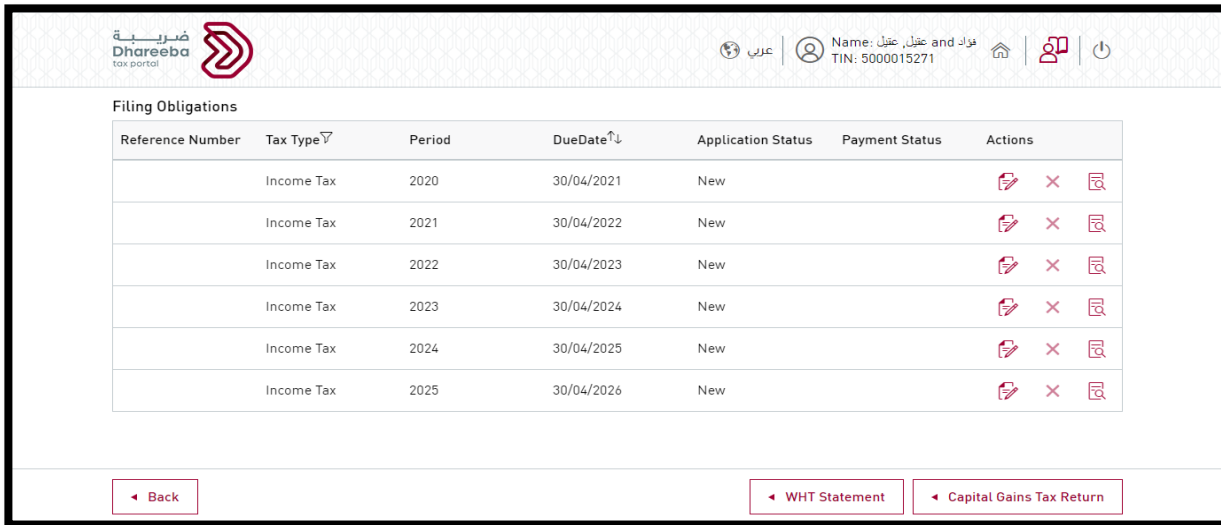
Step 2: Dashboard

After clicking on "Continue" button, the Taxpayer must select "Return/Statement" and select "Filing Obligations".























Here taxpayer can see all the filing obligations applicable for all tax types. Taxpayer needs to select the Income Tax Obligation for particular year and click on  button to open the Income Tax Return Form.  button is to cancel the application which is in draft.  button is to view the income tax return already filled. After clicking on Edit button, taxpayer will be navigated to Instructions page.



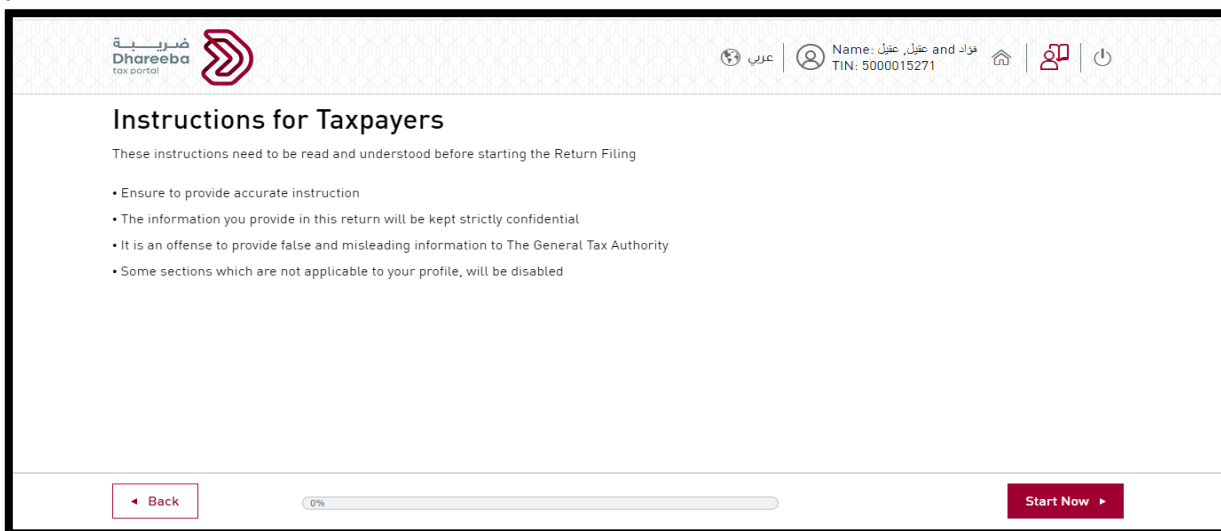
The screenshot shows the Dhareeba tax portal interface. At the top, there is a header with the Dhareeba logo, the text 'ضريبة Dhareeba tax portal', and user information: 'Name: فواد عتيق, عتيق and فواد TIN: 5000015271'. Below the header, there is a section titled 'Filing Obligations' containing a table with the following data:

Reference Number	Tax Type	Period	DueDate	Application Status	Payment Status	Actions
	Income Tax	2020	30/04/2021	New		  
	Income Tax	2021	30/04/2022	New		  
	Income Tax	2022	30/04/2023	New		  
	Income Tax	2023	30/04/2024	New		  
	Income Tax	2024	30/04/2025	New		  
	Income Tax	2025	30/04/2026	New		  

At the bottom of the table, there are three buttons: 'Back', 'WHT Statement', and 'Capital Gains Tax Return'.

Step 3: Instructions

The Taxpayer should read the Instructions and click on “Start Now” button to proceed.



The screenshot shows the Dhareeba tax portal interface for the 'Instructions for Taxpayers' page. The header is the same as in the previous screenshot. Below the header, there is a section titled 'Instructions for Taxpayers' with the following text: 'These instructions need to be read and understood before starting the Return Filing'. Below this text, there is a list of instructions:

- Ensure to provide accurate instruction
- The information you provide in this return will be kept strictly confidential
- It is an offense to provide false and misleading information to The General Tax Authority
- Some sections which are not applicable to your profile, will be disabled

At the bottom of the page, there are three buttons: 'Back', a progress indicator showing '0%', and 'Start Now'.



Step 4: Basic Information

On the Basic Information page, the tax determination method is selected as 'Accrual Basis Method' by default.

After selecting confirmation checkbox and click on Continue button, Taxpayer will be navigated to 'Returns Information' page.

Income Tax Return Number: Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Tax Base Determination Method
Accrual Basis

Capital
100,000.00

Regime	Business Activity	Tax Rate	Currency	Details
Standard ...		10.00	QAR	

Do you have any Related Entity?
 Yes No

Do you want to file NIL Return?
 Yes No

Reasons to file NIL Return
Business is being se...

I confirm that the above information is correct. In case you do not agree with the information please amend your registration details accordingly in your profile

[Back](#) 0% [Save as Draft](#) [Continue](#)

Step 5: Returns Information

Returns Information page will have various sections and sub sections.

Income Tax Return Number: 700000004662 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Sr.No.	Taxable Income - Description	Amount
1 6.1	Net Income/Loss	0.00
6.2	Carried forward losses Details	0.00
6.3	Net Taxable Income / Loss	0.00
6.4	Qatari & GCC Ownership and Profit Sharing Percentage	
6.5	Deduction Amount of qatari and resident national GCC country	0.00
6.6	Net Taxable Income / Loss after Deduction of Qatari / GCC Nationals Resident in Qatar	0.00

[Back](#) 40% [Save as Draft](#) [Continue](#)



Taxpayer saves the Form in Draft and closes and the form.

Income Tax Return Number: 700000004662 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

6.6	Net Taxable Income / Loss after Deduction of Qatari / GCC Nationals Resident in Qatar	0.00
6.7	Tax Due	0.00
6.8	Late Filing Penalty	0.00
6.9	Late Payment Penalty	0.00
6.10	Adjustment against Confirmed Refunds / Advance PaymentDetails	0.00
6.11	WHT Amount	0.00
Total Tax Payable		0.00

Form: 700000004662 saved successfully

Back Save as Draft Continue

Step 5: Change Accounting Method

Taxpayer can login to Dhareeba and select the Tax Return form which is in Draft Status.

Filing Obligations

Reference Number	Tax Type	Period	DueDate	Filing Status	Payment Status	Actions
	Excise tax	2020 Q3	15/10/2020	New		
700000004677	Income Tax	2021	30/04/2022	Draft		
700000001475	Income Tax	2019	30/04/2020	Processed		
700000004662	Income Tax	2020	30/04/2021	Processed		
100000015832	Withholding tax	2020 Jan	15/02/2020	Processed	Paid	
100000015834	Withholding tax	2020 Feb	15/03/2020	Processed	Paid	
100000015893	Withholding tax	2020 Mar	15/04/2020	Processed	Paid	

Back WHT Statement Capital Gains Tax Return



Taxpayer must follow the Steps 1-4 and will reach the Basic Information Page. Taxpayer has the option to change the Tax Determination Method from 'Accrual Method' to any of the following methods:

- Cash Basis Method
- 70% Gross Revenue Method
- Simplified Return Method

Taxpayer changes the Tax Method to 'Simplified Return'

Income Tax Return Number: 700000004662 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Tax Base Determination Method

Simplified Return

Capital: 100,000.00 Annual Revenue: 0.00 Headquarter in Qatar

Regime	Business Activity	Tax Rate	Currency	Details
Standard ...		10.00	QAR	

Do you want to file NIL Return?
 Yes No

Reasons to file NIL Return
Business is being se...

I confirm that the above information is correct. In case you do not agree with the information please amend your registration details accordingly in your profile

◀ Back 0% Save as Draft Continue ▶

When taxpayer proceeds further, after selecting the new method, a new application form based on Simplified Return Method will become available. Taxpayer needs to fill the return application again from the beginning under the Tax Base Determination Method chosen by the Taxpayer.

Income Tax Return Number: 700000000832 Original Return Tax Period: 2018 - 01/01/2018 to 31/12/2018

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Sr.No.	Net Receipt of the Year - Description	Amount
2.1	Received Revenues	0.00
2.2	Receivables Revenues	0.00
2.3	Total Revenue	0.00
2.4	Expenses Paid	0.00
	Net Accounting Revenue	0.00

◀ Back 0% Save as Draft Continue ▶



Step 6: Additional Information

Taxpayer can enter additional notes or attach supporting document on Additional Information page.

Income Tax Return Number: 700000004662 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Additional Information

Attach any other supporting document

Additional Notes

◀ Back 60 Save as Draft Continue ▶

Step 7: Summary

Summary page will display the details of Net Taxable Income, Tax Due & Penalties (if any), Adjustment against Confirmed Credits/Advance Payments and Total Amount Due.

Summary - Description	Amount
A. Revenue	50,000,000,000.00
B. Expenses	0.00
C. Net Accounting Revenue (A - B)	50,000,000,000.00
D. Exempted Revenue	0.00
E. Deductions	0.00
F. Non-Deductible Cost	0.00
G. Adjustments	0.00
H. Net Taxable Income / Loss	0.00
I. Tax Due	0.00
J. Late Filing Penalty	0.00
K. Late Payment Penalty	0.00
L. Adjustment against Confirmed Refunds / Advance Payments	0.00
WHT Amount	0.00
M. Total Tax Amount (G + H + I - J)	0.00



Step 8: Declaration

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

Step 9: Acknowledgement

After submission, an acknowledgement will be displayed as show below.



Annexure - Correspondence received by Taxpayer

Steps how Taxpayer can open and view notifications on the portal

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

Home

My Notifications

My Certificates

My Profile

Manage Employees

Manage Taxpayer Representative

Assignment Disengage

My Notifications

Date of the issue	Reference Number	Application Type	Subject	Tax Type	Classification
11/08/2020	700000000414	CIT Original Ack. Letter	Acknowledgement of receiving Income Tax Original Return	Income Tax / Excise Tax / VAT	Informative
11/08/2020	700000000414	Original Tax Return Invoice	Tax Return Invoice	Income Tax / Excise Tax / VAT	Informative

Back



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

The Taxpayer will receive the following notifications:

SMS, Email and PDF on submission of CIT Return:

SMS, Email and PDF of CIT Return Invoice:

End of Document