

Directive No (1) year 2020

Regarding the resolution and publication of matters related to the interpretation or application of double tax agreements

To Taxpayers and Chartered accountants

After greetings,

With reference to the double tax agreements concluded by the State of Qatar with other countries.

With regards to matters of a general nature relating to the interpretation or application of these agreements.

Considering that the provisions of these agreements, i.e. similar to the first sentence of Paragraph 3 of Article 25 of the OECD Model Tax Treaty on Income and Capital, the General Tax Authority is allowed to be the competent authority in the State of Qatar, authorized to deal with its counterparts (i.e. other countries as per the applicable treaty) regarding these issues and reach a mutual agreement on them.

Also, considering that the application/use of the provisions of double tax agreements may improve if the General Tax authority will follow up with its counterparts (i.e. other country as per the applicable treaty) and determine the opportunities to use the authority granted to it by provisions similar to those under paragraph 3 of Article 25 of the OECD Model Tax Treaty on Income and Capital.

The General Tax Authority will publish any mutual agreements reached under the provisions similar to paragraph 3 of Article 25, whether they apply to all taxpayers or to general categories of taxpayers, which would improve their guidance and instruction, and solve future disputes proactively.

These mutual agreements will be published on the official website of the General Tax Authority.

However, some mutual agreements will make the exception and will not be published such as mutual agreements related to tax compliance that include procedures related to criminal cases.