

Directive No (3) year 2020

Regarding the method / approach that the General Tax Authority will take to resolve the issues related to the Mutual Agreement Procedure

To Taxpayers and Chartered accountants

After greetings,

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

With regards to the approach that the General Tax Authority will take to resolve the issues related to the mutual agreement procedure.

Kindly note that the General Tax Authority, being the competent authority in the State of Qatar, and responsible to solve the issues related to the mutual agreement procedure, will enter into discussions with other competent authorities in a fair, equitable and objective manner, to decide on each issue on the basis of its own merits/specificities, and without reference to any results of other issues/cases related to the mutual agreement procedure.

The approach that the General Tax authority will take will be based on the OECD Model Tax Treaty and its related guidelines / comments for Transfer Pricing, to the extent that such comments and these principles apply.

The General Tax Authority will seek, as part of the approach that will follow in resolving the issues related to the mutual agreement procedure to take consistent positions and not change its position on any matter from one issue to another, and it will not take into account the fact that may achieve greater income from that case.

in case they cannot reach a mutual agreement, the General Tax Authority along with the other competent Authority will look for other suitable opportunities in order to eliminate the double taxation.