

Directive No (4) year 2020

Regarding the completion and accuracy of the information required to be submitted by the taxpayer to the General Tax authority to request the mutual agreement procedure and the appropriate timing for that

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 information to be submitted to the General Tax Authority by the taxpayer to request for the mutual agreement procedure;

Kindly note that the completion and the accuracy of that information have a direct impact on the time required for both the General Tax Authority as being the competent authority in the State of Qatar authorized to make the mutual agreement, and the other competent authority to implement the process of mutual agreement procedure.

In order to deal quickly with issues related to the mutual agreement procedure, the General Tax Authority needs enough details to understand the issue, analyze it, prepare a position on it and discuss it with both the taxpayer and the other competent authority.

Also, the fact that both competent authorities will get the same information, in the same time, will facilitate their common understanding of the facts and will undoubtedly encourage them to make early decisions.

Therefore, the General Tax Authority will ensure to inform the other competent authority about the information received and subsequent requests, to reduce the risk of misunderstanding between the two competent authorities. That is because, if two competent authorities receive inconsistent information, it is likely that, as a result, the mutual agreement procedure will be delayed, unless the parties are able to agree on the information or on the facts presented.