



SIMPLIFIED USER GUIDE

**for Registration, Return Filing,
and Notifications**



The General Tax Authority issued this user guide to clarify the tax obligations for taxpayers regarding:

- Registration
- Submitting Returns
- Notifications

Table of Contents

04	Introduction
04	Purpose of the Guide
05	Key Definitions
06	Obligations of Entities Subject to Income Tax
07	Registration
10	Tax Returns
12	Notifications
14	Penalties and Sanctions

* The content of this guide is not considered an amendment to any provisions of the laws or regulations applied in the State of Qatar.

* This guide is not considered a legal reference and cannot be relied upon in judicial and tax rulings.

◆ Introduction

A 10% income tax is imposed on the net income earned by individuals or legal entities (such as companies and establishments) from any commercial or professional activity that generates profit during the tax year. This excludes the profits of resident legal entities in the State of Qatar that are attributable to the ownership share of Qatari or GCC natural persons in the entity, based on their percentage of ownership in the profit-benefiting entity.

Each person subject to tax must:

1. **Register with the General Tax Authority.**
2. **Notify the General Tax Authority of any changes to their tax obligations.**
3. **Apply to obtain a Tax Identification Number (TIN).**

◆ Purpose of the Guide

To offer taxpayers a comprehensive and understandable explanation of registration, tax returns, and payment processes, as outlined in the Income Tax Law No. (24) of 2018 and its related regulations.

◆ Key Definitions

Term	Definition
Activity	Any profession, trade, industry, craft, or other work, or any act intended to realize profit or income, including the exploitation of movable and immovable property.
Business	Provision of professional services and other independently conducted activities.
Permanent Establishment	A fixed place of business wherein the operations of an enterprise are wholly or partially conducted.
Resident	A natural person residing in the State of Qatar for a period or aggregate periods exceeding 183 days in any 12-month span, or a Qatari national whose main place of residence is in the State of Qatar, or whose centre of vital and administrative interests is located within the State of Qatar.
Tax Return	The taxpayer's declarations and notifications submitted to the General Tax Authority on its approved form.
Taxpayer	Every natural or legal person, or anyone legally obligated to pay the tax or perform any action stipulated in the tax law in the State of Qatar.
GCC	Citizens of the Gulf Cooperation Council (GCC) countries.
By-law	The Executive Regulation of the Income Tax Law.
Dhareeba Tax Portal	The official digital platform in the State of Qatar for all tax-related procedures, serving as a connection point between the General Tax Authority, government agencies, and the private sector.
Tax Identification Number (TIN)	The tax registration number assigned to the taxpayer.
Commercial Activity	Any commercial or professional activity that meets a set of criteria stipulated in the Minister of Finance Resolution No. 20 of 2021. This includes requirements such as having a permanent dedicated establishment in the country (owned or exclusively rented), at least one active local bank account, and employees present.
Websites and Related Links	<ul style="list-style-type: none"> • dhareeba.gov.qa • gta.gov.qa • Income Tax Law No. 24 of 2018: www.almeezan.qa • Executive By-law of the Income Tax Law: www.almeezan.qa • Minister of Finance Resolution No. (20) of 2021: www.almeezan.qa

◆ Obligations of Income Taxpayers



1 Register via the Dhareeba Tax Portal or through an authorized taxpayer registration entity.



2 Maintain comprehensive accounting records and supporting documentation, including, but not limited to, invoices, contracts, and financial statements.



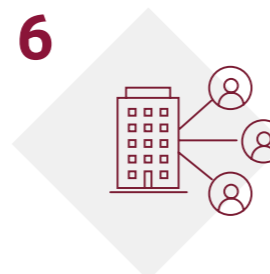
3 File tax returns by the deadlines specified in the Income Tax Law and its Executive Regulation.



4 Pay any taxes owed by the due date.



5 Provide the General Tax Authority with any supplementary information requested.



6 Inform the General Tax Authority of any circumstances that may affect the tax obligations.

Practical Example:

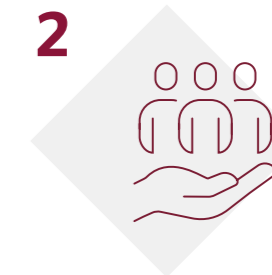
Q: Mr. Khaled, a Qatari citizen, and a British partner have established a contracting company in the State of Qatar. What are their tax obligations?

A: Following the establishment of their company, Mr. Khaled and his partner shall: register on the Dhareeba Tax Portal or through an authorized entity, submit tax returns starting from the date of the commercial registration, maintain all necessary records and invoices, submit tax returns in a timely manner, pay any applicable taxes, provide the General Tax Authority with any requested additional information, and notify the General Tax Authority of any relevant changes impacting their tax status.

◆ Registration

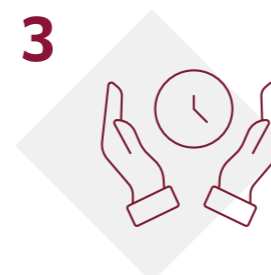


1 Upon receiving approval from the Ministry of Commerce and Industry and obtaining the necessary registration or license, you shall register with the General Tax Authority via the Dhareeba platform dhareeba.gov.qa. However, if the commercial registration or license is obtained through the Single Window platform, the taxpayer is not required to complete the registration in Dhareeba, as the registration is done automatically through integration with the Single Window.



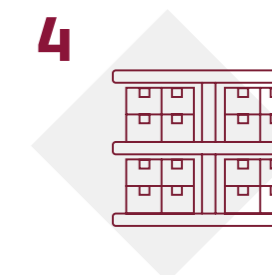
Who Needs to Register?

Any person or entity generating taxable income is required to register, regardless of whether that income is ultimately taxable or exempt.



Deadlines

The tax card must be registered and issued within 60 days of the earliest of: approval by the competent authority, commercial registration, or income realization, or upon registration for other tax purposes. If delayed beyond 60 days from obtaining the commercial registration or license, a fine of 20,000 Qatari Riyals will apply.



Registration Initiated by the General Tax Authority

Ministries, institutions, associations, and other similar bodies are required to register when receiving services from non-resident foreign entities that do not have a permanent establishment in the State of Qatar. A registration number will be issued upon submission of their first statement detailing withheld and paid amounts..

Practical Example:

Q: Mr. Ahmed, a Qatari citizen operating a commercial business in the State of Qatar, generates revenue. Is he required to register with the General Tax Authority?

A: Yes, Mr. Ahmed is obligated to register through the Dhareeba Tax Portal or via an authorized registration entity. This requirement applies even if he benefits from a tax exemption and is not required to pay taxes according to Income Tax Law No. (24) of 2018 and its amendments.

◆ Registration

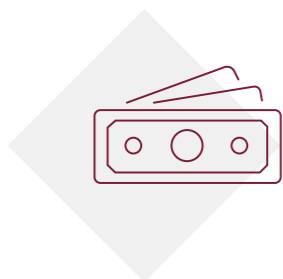


Registration Initiated by the General Tax Authority

The General Tax Authority reserves the right to register a taxpayer who has started generating taxable income but has not submitted a registration application within the stipulated time frame. In such cases, the General Tax Authority will notify the taxpayer of the registration, without prejudice to their obligation to pay any outstanding taxes and associated penalties.

Q: Mr. Fahad's business has been generating taxable income, but he has not yet registered. What will happen?

A: The General Tax Authority will proceed to register Mr. Fahad's business and will notify him accordingly. This registration will not exempt him from the responsibility of paying any outstanding taxes or associated penalties.



Failure to Register with the General Tax Authority

Any taxpayer who fails to comply with the registration and notification requirements may be subject to a financial penalty of QAR 20,000.



Tax Card

A single tax card will be issued to each person or entity required to register. Non-residents without a permanent establishment in the State of Qatar are not eligible for a tax card.

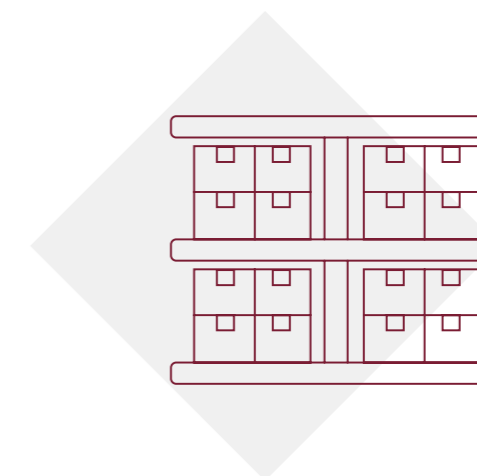
Practical Example:

Q: Mr. Sami did not register his business as required. What consequences has he faced, and will he receive a tax card?

A: For failing to register his business, Mr. Sami has been issued a fine of QAR 20,000. Following his registration, he will receive a tax card.

***Note:** For detailed registration steps, please refer to the user guide available on dhareeba.gov.qa

◆ Registration



Procedures

Taxpayers are required to complete the registration form available on the Dhareeba Tax Portal (dhareeba.gov.qa), and submit supporting documents that verify the business activity, its nature, and location. The application shall be submitted by the specified deadline and to inform the General Tax Authority of any subsequent changes, including, but not limited to, changes in company or establishment ownership, the nature of the business activity, and the number of branches.

A Tax Identification Number will be issued electronically after the application has been submitted and approved by the General Tax Authority.

Practical Example:

Q: How does Ms. Dana register her new company with the General Tax Authority?

A: Ms. Dana needs to visit the Dhareeba Tax Portal (dhareeba.gov.qa), complete the online registration form, and upload documents that prove her company's activity, specifying its nature and location. Following the General Tax Authority's review and approval of her application, she will receive a Tax Identification Number. If any changes occur later, such as opening a new branch, she is required to notify the General Tax Authority.

◆ Tax Returns

All taxpayers, even those who are exempt, are required to submit a tax return detailing their income and any tax due via the Dhareeba platform. Taxpayers can amend a previously submitted return with the General Tax Authority's approval, provided that the original tax return for the relevant tax period has already been submitted and recorded in the system. To make corrections, the taxpayer can access the original return using the provided reference number and then implement the necessary changes.

Steps to Submit a Tax Return

1



Log into taxpayer account on the Dhareeba platform.
dhareeba.gov.qa

2



Access the tax return section and complete the approved form, entering all required taxpayer information. The appropriate form and detailed instructions already exist in the user guide available on the Dhareeba platform.
dhareeba.gov.qa

3



Review the information for accuracy, then submit the tax return, confirming your agreement to the terms and conditions.

4



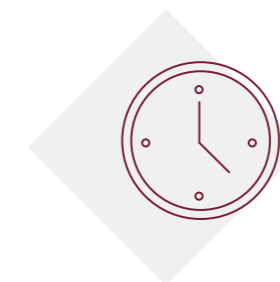
Pay the total amount due once the invoice is generated.

Practical Example:

Q: How does Mr. Youssef correctly submit his tax return via the Dhareeba platform?

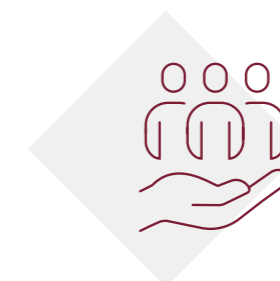
A: Mr. Youssef should start by logging into his account on dhareeba.gov.qa. Next, he needs to select the correct tax return form based on his business activities, referring to the user guide if needed. He will then input his financial information, carefully review all details on the approved form, and confirm his agreement to the platform's terms. After submitting the return, he will receive an invoice for the tax amount due, which he will then need to pay.

Penalties and Fines for Failure to Submit the Income Tax Return:



When?

Financial penalties will be imposed if a taxpayer fails to submit their tax return within four (4) months following the end of the tax year.



- A taxpayer who submits their return late will incur a financial penalty of QAR 500 for each day of delay, with a maximum penalty of QAR 180,000.
- A tax-exempt taxpayer who fails to submit their return and the required supporting documents will be subject to a financial penalty of QAR 10,000.

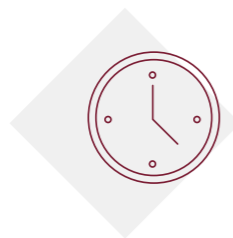
Practical Example:

Q: Company A generated income subject to income tax, with its tax year ending on December 31, 2022. The statutory deadline for submitting the tax return was four (4) months from the end of the tax year. However, the company submitted its return on August 31, 2024. How is the penalty calculated?

A: Company A submitted its tax return for the year ending December 31, 2022, on August 31, 2024. The legal deadline for submission was April 30, 2023, meaning the delay spanned from May 1, 2023, to August 31, 2024, totalling 488 days. Consequently, the calculated financial penalty amounts to QAR 244,000 (500 x 488). However, as the law stipulates a maximum penalty of QAR 180,000, this is the amount the company will be required to pay.

◆ Notifications

Any taxpayer engaged in commercial activity or generating taxable income is obligated to notify the General Tax Authority of any changes that may affect their tax obligations. This requirement also extends to government entities, public and private bodies and institutions (including charitable and public benefit organizations), and sole proprietorships regarding contracts they enter into.



When?

A resident taxpayer or one with a permanent establishment in the State of Qatar shall notify the General Tax Authority within 30 days of any change impacting their tax obligations. Any change that would result in a reduction of tax liability will only be acknowledged from the date the General Tax Authority receives the official notification. Failure to notify within the specified timeframe may result in financial penalties as outlined by the law.



Why?

Changes that require notification include the liquidation of company ownership or establishment, the nature of the activity, and the number of branches, updates to the company or establishment's address, commencement of tax-exempt projects, or registration within a zone or with an entity subject to a special tax regime.

Practical Example:

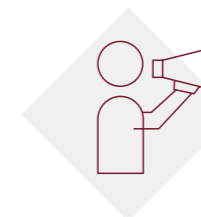
Q: Company B has undergone a change in ownership, opened new branches within the State of Qatar, and has started a new project that qualifies for tax exemption. What are its notification obligations?

A: According to the Income Tax Law, Company B is required to inform the General Tax Authority of these changes, as they directly impact its tax obligations, within thirty (30) days from the date the changes occurred. Failure to do so may result in a financial penalty of QAR 20,000.



Cessation of Business

- Taxpayers who have fully or partially disposed of their business or ceased operations must notify the General Tax Authority within 30 days using the prescribed form. However, those who have already filed a tax return for income and capital gains within this timeframe are exempt from this notification requirement.
- Partial cessation refers to the termination of a part or a branch of the business. Total cessation signifies the complete termination of the entire business, including cases of merger or division. In the event of a taxpayer's death, their heirs are obligated to notify the General Tax Authority within 60 days. Additionally, the appointed liquidator must inform the General Tax Authority of their appointment or the completion of the liquidation process within 30 days.



Notification of Contracts

Government entities, public and private bodies and institutions (including charitable and public benefit organizations), and sole proprietorships are required to notify the General Tax Authority of the contracts they conclude, as follows:

1. Contracts with non-residents who do not have a permanent establishment in the State of Qatar, regardless of the contract value.
2. Contracts with residents or non-residents who have a permanent establishment in the State of Qatar, if the contract value reaches:
 - QAR 200,000 or more for service contracts.
 - QAR 500,000 or more for construction, supply, or service contracts.

Notification shall be made using the form approved by the General Tax Authority, which can be found at dhareeba.gov.qa. The form requires details of the contractors, the nature of the work, the contract duration, its value, and the contractor's country of residence. The General Tax Authority reserves the right to request a copy of the contract if deemed necessary.

Practical Example:

Q: A charitable organization in the State of Qatar has entered into a service contract with a foreign company that does not have a permanent establishment in the country. Is there an obligation to notify the General Tax Authority?

A: Yes, the organization is required to notify the General Tax Authority of this contract. This obligation applies even if the contract value is less than QAR 200,000, as it is with a non-resident entity that does not have a permanent establishment in the State of Qatar. The notification should be submitted using the approved form available on dhareeba.gov.qa and shall include the contractor's details, the nature of the service, the contract's duration and value, and the contractor's country of residence.

◆ Penalties and Sanctions



Failure to submit a tax return within the prescribed period
(delay or exceeding the deadline)

QAR 500 for each day of delay, up to a maximum of QAR 180,000.



Failure by any natural or legal person to remit withheld tax at source by the specified dates
(late payment or non-payment)

(2%) of the withheld tax for each month of delay or part thereof, not exceeding the total amount of tax withheld.



Each taxpayer benefiting from a tax exemption who fails to submit a tax return will be fined

QAR 10,000 in addition to QAR 500 for each day of delay, up to a maximum of QAR 180,000.



Failure to pay the tax due within the prescribed period
(delay or exceeding the deadline)

(2%) of the unpaid tax for each month of delay or part thereof, not exceeding the total amount of tax due.



Violation of registration and notification provisions
(failure to register on time, failure to notify changes)

QAR 20,000.



Failure by any entity excluding government entities to notify the General Tax Authority of concluded contracts, agreements, and transactions:

QAR 10,000 for each contract, agreement, or deal.



Failure by any person to provide information or documents requested by the General Tax Authority within the specified deadline

(delay in submitting documents, commercial registration, sales contract, etc.)

QAR 200 for each piece of information or document not provided, up to a maximum of QAR 72,000. This penalty applies to the taxpayer or any other person legally responsible for providing such information or documents, provided they are in their possession, under their control, or within their authority.



Failure by any taxpayer to submit audited final accounts and maintain accounting books

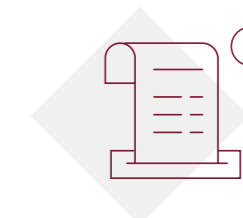
(journal, general ledger, inventory book, etc.):

QAR 30,000.



Any taxpayer who fails to keep the records, documents, and papers required in accordance with the provisions of this law, the regulations, and related decisions, or fails to keep them accurately and completely, or fails to submit them to the Authority within the specified timeframe, or destroys them before the permitted timeframe

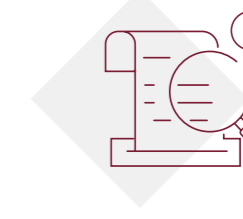
will be fined QAR 30,000 in the event that a company or any other entity is dissolved and records, documents, and papers (such as sales or purchase invoices, contracts) are not retained for five years after the dissolution of its last director or manager.



Failure by any person to withhold tax at the source

(failure to withhold for non-residents)

A penalty equal to the amount of unpaid tax, in addition to the payment of the tax due.



Provision of incomplete or incorrect information to the General Tax Authority by any person

(submitting an incomplete return or making an error in calculating the tax)

- QAR 100 for each incomplete or incorrect piece of information, up to a maximum of QAR 10,000.

- If the General Tax Authority determines that the incomplete or incorrect information resulted in an underpayment of tax, a financial penalty of (50%) of the tax not paid due to the incomplete or incorrect information will be imposed.

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 **www.dhareeba.gov.qa**