



Guidance on Roll-Back of Bilateral Advance Pricing Arrangements



Table of Contents

1	Introduction	03
2	Conditions for Roll-Back BAPAs	03
3	Verification Process for Roll-Back Requests	03
4	Interaction with Ongoing or Planned Audits	04
5	Key Principles	04
6	Effective Date	05

◆ 1 | Introduction

The General Tax Authority (GTA) issues this Circular to clarify the policy and procedures governing the roll-back of BAPAs to prior tax years, where applicable, per Qatar's legal and administrative framework.

This guidance ensures tax certainty and dispute prevention by allowing the extension of BAPA terms to earlier years under specified conditions, without mandating a full audit solely for verification purposes.

◆ 2 | Conditions for Roll-Back BAPAs

A bilateral BAPA may be extended to tax years before those covered in the BAPA request (i.e., a "roll-back"), provided:

- The facts and circumstances of the earlier years are substantially the same as those in the BAPA-covered years.
- The applicable statute of limitations for tax assessment has not expired.
- The GTA verifies the consistency of facts and circumstances, as further outlined below.

◆ 3 | Verification Process for Roll-Back Requests

3. 1. Purpose of Verification

- The GTA will assess whether the facts and circumstances of prior years align with those of the BAPA-covered years to determine eligibility for roll-back.
- This verification is not an audit and shall not result in tax adjustments for the years under review.

3. 2. No Mandatory Audit for Roll-Back Evaluation:

- The GTA will not require a full tax audit solely to verify facts for a roll-back request.
- If inconsistencies are found and roll-back is denied, the GTA retains the right to initiate a separate audit for the relevant years, which may lead to adjustments.

3. 3. Adjustments under Existing BAPAs

This guidance does not restrict adjustments made to implement a BAPA that includes roll-back terms.

◆ 4 | Interaction with Ongoing or Planned Audits

4. 1. This guidance does not affect any planned or ongoing audits unrelated to the roll-back request.

4. 2. The GTA retains discretion to:

- Evaluate prior years for roll-back eligibility or
- Address them under the regular audit process.

4. 3. Issues covered in a BAPA request may still be referred to a separate audit, but the roll-back verification process itself will not trigger such an audit.

◆ 5 | Key Principles

5. 1. Dispute Prevention:

Roll-back aims to provide tax certainty for prior years without creating disputes (e.g., Mutual Agreement Procedure cases).

5. 2. No Automatic Adjustments:

Verification for roll-back does not establish tax liability.

5. 3. Audit Neutrality:

The GTA may conduct audits independently of roll-back requests.

◆ 6 | Effective Date

This Circular is effective immediately and applies to all pending and future BAPA roll-back requests.

Scan the Code



To view the latest update of this guide
and all published guides.

or Visit The Dhareeba Platform



www.dhareeba.gov.qa